COLORADO
Department of Education

Financial Policies and Procedures Handbook

Chart of Accounts

Submitted to:
Colorado Public School Districts, Charter Schools, Charter School Collaboratives, Charter School Networks, The Charter School Institute (CSI) and Colorado Boards of Cooperative Educational Services (BOCES)

By:
Financial Policies and Procedures Advisory Committee

Katy Anthes, Ph.D.	Commissioner of Education

School Finance and Operations Division

Jennifer Okes	Chief Operating Officer
Aaron Oberg	Director
Tim Kahle	Principal Consultant
Yolanda Lucero	Fiscal Data Analyst
David Miller	Data Analyst
Kirk Weber	Financial Accounting Technical Advisor
Adam Williams	Fiscal Data Coordinator

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Colorado Department of Education
201 E. Colfax Ave., Denver, CO 80203
303-866-6843
www.cde.state.co.us

Colorado Revised Statutes
Code of Colorado Regulations, State Board of Education

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Ms. Kathy Shannon	Colorado Association of School Boards
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Ms. Crystal Dorsey	State Auditor's Office

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Introduction to the Chart of Accounts

All school districts, district charter schools, institute charter schools, charter school collaboratives, charter school networks, and Boards of Cooperative Educational Services (BOCES) must use the standard chart of accounts for financial accounting and reporting. §§22-44-105(4), 22-30.5-104.7, 22-30.5-112, 22-30.5-603, C.R.S.; 1 CCR 301-11. To increase readability of this document, references to "district" and "school district" include school districts, district charter schools, institute charter schools, charter school collaboratives, charter school networks, and BOCES.

Process for Review

The Financial Policies and Procedures Advisory Committee believes this standard chart of accounts meets the intent of legislation which called for the creation of the chart of accounts. Furthermore, the FPP Advisory Committee and the Colorado Department of Education (CDE) resolve to review issues as they arise and to make subsequent recommendations to ensure that the chart of accounts improves the ability to meet the intent of the enabling legislation as well as the future financial information needs of the public at large, public school districts and legislative and regulatory bodies.

Required Versus Optional Elements of the Chart of Accounts

The charter of accounts is developed as a comprehensive budgeting, accounting and reporting code structure for use in school district financial management. Some elements of the system are required; others are available for optional use, depending on the district's needs. Required elements are designated in **BOLD** on the following pages. *See* Appendix N, "Rolling to the Bold."

If a district does not use a particular fund, does not operate a given program or does not provide a specific support service, then budgeting, accounting and reporting for these funds, programs or support services is not required.

Component Units

Financial data concerning Component Units of any nature, which are included in the audited financial statements, must be included in the December Finance data collection. Similarly, activity that is not included in the financial statements should not be included in the data submission. Charter school reporting must be included in the data submission. In all cases, an independent governmental audit for the charter school operations must accompany the district's audit.

Data Pipeline -Finance December Collection

The chart of accounts allows CDE to collect district financial data in a consistent layout, with codes aligned to statute and regulation. The data collection must match the independent financial audit submitted to the Office of the State Auditor and to the Colorado Department of Education. A substantial and good faith effort should be made to ensure proper codes for fund and object/source/balance sheet correspond to the audit. Districts submitting data that is not identical to the district's independent financial audit will receive an audit finding and will be required to respond to CDE, School Finance Unit, during submission of the district's Assurances for Financial Accreditation.

Periodic Collections – December Finance, https://www.cde.state.co.us/datapipeline/per_december-finance

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Statutory/Regulatory References for Account Code Elements

The various elements specified in the account code structure are included to comply with applicable statutes and regulations. Colorado Revised Statutes (C.R.S.), Code of Colorado Regulations (CCR) and the Code of Federal Regulations (C.F.R.) stipulate the requirements for the funds and accounts used by districts. The following is a list of the account code elements that are included in the account code structure based on the identified statutory or regulatory provisions.

Fund	§ 22-44-102(6), C.R.S.	". . . all of the financial transactions for a particular fund shall be recorded in said fund."
	§ 22-45-102(1), C.R.S.	"Separate accounts shall be maintained for each of the several funds prescribed by this article."
►	§ 22-45-103(1), C.R.S.	"The following funds are created for each school district for purposes specified in this article:" (a) General fund (b) Bond redemption fund (c) Capital reserve fund (d) Special building and technology fund (e) Risk management reserves (f) Transportation fund (h) Full-day kindergarten fund (no longer in use) (j) Supplemental capital construction, technology, and maintenance fund (k) Total program reserve fund
►	1 CCR 301-11, 2245-R-3.00	"In addition to the funds created in statute (§ 22-45-103, C.R.S.), the following funds and account groups are available for school district financial accounting and reporting." 3.01 Charter School Fund 3.02 Colorado Preschool Program (CPP) sub-fund of the general fund 3.03 Special Revenue Funds Governmental designated-purpose grants may be accounted for in special revenue funds. 3.03(1) Food Serve Fund 3.04 Pupil Activity Fund 3.05 Building Fund 3.06 Enterprise Fund 3.07 Internal Service Fund ►3.08 Fiduciary (Trust and Custodial) Funds 3.08(1) Private-purpose trust fund ►3.08(2) Custodial fund 3.09 Permanent Fund 3.10 Foundations 3.11 Certificate of Participation (COP) Debt Service Fund

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Location	§ 22-44-105(4)(b)(I), C.R.S.	"The financial and human resources reporting system shall be based on a redesigned chart of accounts that will make school-to-school and school district-to-school district comparisons more accurate and meaningful."
	§ 22-44-105(4)(b)(III)(c), C.R.S.	"The financial reporting system shall make it possible to collect comparable data by program and school site."
SRE	No Statutory Reference	
Program	§ 22-44-110(1), C.R.S.	"…the board of education shall review the functions and objects of the proposed budget."
	§ 22-44-105(4)(b)(III), C.R.S.	"The financial reporting system shall make it possible to collect comparable data by program & school site."
Source/Object	§ 22-44-110(1), C.R.S.	". . . the board of education shall review the functions and objects of the proposed budget."
Job Classification	§ 22-44-105(4)(b)(III), C.R.S.	"The financial and human resource reporting system shall provide standard definitions for employment positions such that full, accurate disclosure of administrative costs is made within the budgets and the financial statements of every school district."
Designated Grant	80.20 (a)(2) 34 C.F.R. Part 200	Recipients of federal funds must maintain separate accounting of revenue and expenditures by program, by fiscal year and by carry-over period.
	§ 22-44-105 (4)(b)(III), C.R.S.	"The financial reporting system shall make it possible to collect comparable data by program and school site."

Definitions of Account Code Elements

The first eleven account code elements listed compromise the account string used for December Finance data collection. The additional account code elements, which are optional, are available to meet individual district reporting needs. These additional account code elements are removed from the account string for data collection.

1. **District Code** – a unique code tied to each reporting entity.
2. **Administrative Unit** – a unique code identifying the specific administrative unit that is tied to the reporting entity.
3. ► **School Code** – a unique code assigned by CDE for every school building at a school district to facilitate school site level reporting. In some cases, districts requested multiple school codes for one school building. Expenditures for a school code are required for each school code reporting students in the October Count data submission.
4. **Fund** – an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities and residual equities or balances or changes therein. Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations or other restrictions.

5. **Location** – a dimension used as a way to identify schools, attendance centers, operational units, buildings or sites as budgetary units or cost center designators, as a means of segregating costs.
6. **Special Reporting Element (SRE)** – describes the activity for which a service or material object is acquired, much like a function. This element is optional, but may be used with the program element to differentiate program costs.
7. **Program** – a dimension which describes the activity for which a service or material object is acquired. The programs of a school district are classified into six broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction Services, Other Uses and Reserves.
8. **Source/Object/Balance Sheet** – a combination dimension which is used to identify the type of account: Balance Sheet, Revenue (Source) or Expenditure (Object). Object is the service or commodity obtained.
9. **Job Classification** – a dimension which enables school districts to break down expenditures for salaries and employee benefits by the employee's job classification.
10. **Designated Grant/Project** – an award of financial assistance in the form of cash or a contribution or gift of other assets from another government to an eligible grantee to be used for a specified or designated purpose, activity or facility.
11. **Amount** – the data element to capture the specific amount being reported for the unique combination of reporting elements.
12. **Fiscal Year** – a twelve-month accounting period (July 1 through June 30) to which the annual budget applies.
13. **Instructional Organization** – the general type of school or other organizational entity providing instruction.
14. **Term** – a prescribed span of time when school is open and pupils are under the direction and guidance of teachers.
15. **Special Cost Center** – the smallest segment of a program that is separately recognized in the school district's records, accounts and reports.
16. **Level of Instruction** – a dimension which allows a school district to track activities by areas of instructional, such as pre-school, elementary, secondary or post-secondary.

Revenue, Expenditure and Balance Sheet Account Code Structure

All three account types – revenues, expenditures and balance sheet accounts – use the same basic multidimensional account code structure. Districts must report at least a minimum level of detail for the dimensions shown in **BOLD**. This minimum required level of detail for each dimension is outlined in Appendix A, "Required Reporting Level." The required reporting level is also reflected by **BOLD** print codes within each section of the Chart of Accounts.

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Revenue Dimensions

District Code	(4 digits)
Administrative Unit	(5 digits)
School Code	(4 digits)
Fund	(2 digits)
Location (required for Charter Schools)	(3 digits)
SRE	(2 digits)
Program	(4 digits)
Source	(4 digits)
Job Classification	(3 digits)
Designated Grant/Project	(4 digits)
Amount	(13 digits)

Expenditure Dimensions

District Code	(4 digits)
Administrative Unit	(5 digits)
► **School Code**	(4 digits)
Fund	(2 digits)
Location	(3 digits)
SRE	(2 digits)
Program	(4 digits)
Object	(4 digits)
Job Classification	(3 digits)
Designated Grant/Project	(4 digits)
Amount	(13 digits)

Balance Sheet Dimensions

District Code	(4 digits)
Administrative Unit	(5 digits)
School Code	(4 digits)
Fund	(2 digits)
Location (required for Charter Schools)	(3 digits)
SRE	(2 digits)
Program	(4 digits)
Equity/Liability/Asset	(4 digits)
Job Classification	(3 digits)
Designated Grant/Project	(4 digits)
Amount	(13 digits)

Regardless of account type, this basic account code structure contains eleven dimensions and the same number of digits in each dimension. Some of the dimensions in the revenue, expenditure and balance sheet account codes differ in purpose; however, the length, placement and separation of the dimensions are identical for computer programming purposes. Dimensions which are not required for a particular account type and are unused by the district, but are part of the basic account code structure, should be "zero filled."

The districts may use non-bold dimensions for local reporting purposes; CDE will ignore any such codes in these dimensions. For example, the program code is a non-bold dimension for revenue accounts; therefore, the program code can be used by the district to track detail associated with revenues. For instance, if a district wanted to identify the specific course for which a tuition payment is made, the course number could be recorded in the program code dimension.

The length of each dimension and the composition of the account code structure are designed to allow districts of any size to code financial transactions. Some districts will desire/require more detail than is provided by the basic account code string; these districts are encouraged to add optional dimensions to their account code string. Optional dimensions must be removed from account code strings prior to data pipeline submission.

The following illustrations present the basic account code structure for each account type by a series of Xs and hyphens. Each X designates the placement of a numerical digit (which can include zero) in the account code. These graphics are for illustration purposes. *See*, Data Pipeline Periodic Collections – December Finance, http://www.cde.state.co.us/datapipeline/per_december-finance.

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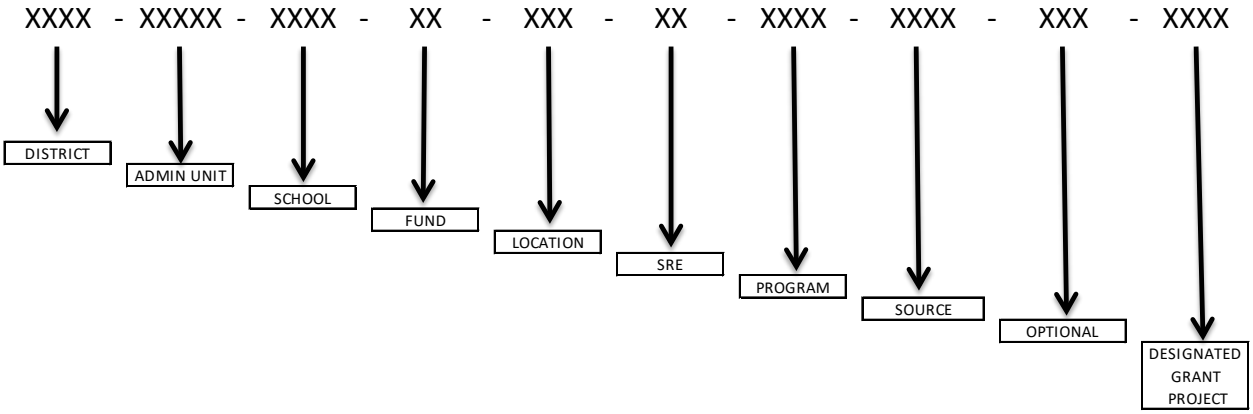
Revenue Accounts

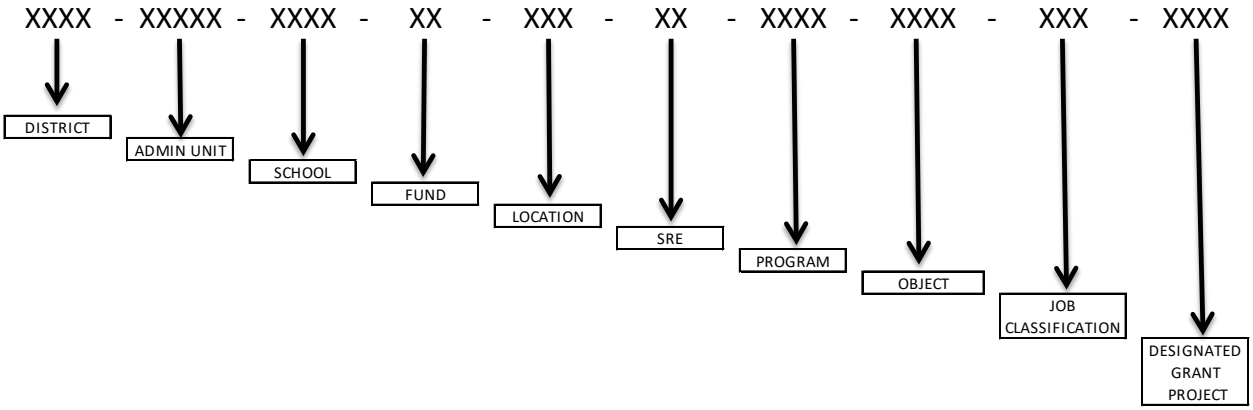
The format and sequencing of the elements in the revenue account code are:



* Location codes are required for charter schools.

Expenditure Accounts

The format and sequencing of the elements in the expenditure account code are:



At the discretion of the district, the following are examples of expenditure account dimensions which may be added to the code structure:

1. Fiscal Year
2. Instructional Organization
3. Term
4. Special Cost Center
5. Level of Instruction

If these dimensions are used, they must be removed from account code strings prior to data pipeline submission.

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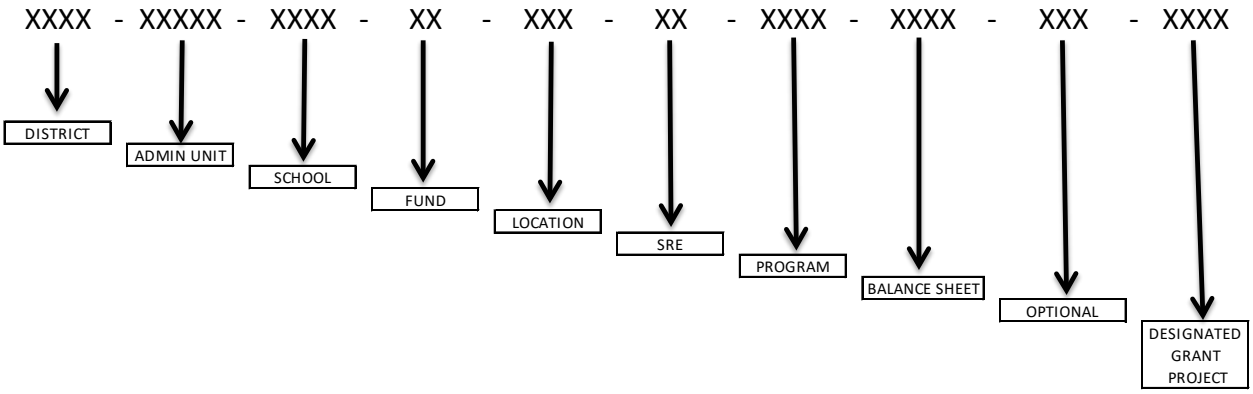
Balance Sheet Accounts

The format and sequencing of the elements in the Balance Sheet account code are:



► * Location codes are required for charter schools.

Districts must report all **BOLD** codes that are applicable to CDE, including balance sheet accounts.

Adding Account Codes within Dimensions

Most districts will need to customize this Chart of Accounts to meet local reporting needs. As discussed earlier in this section (under "Revenue, Expenditure and Balance Sheet Account Code Structure"), districts must report at least to the levels of detail indicated by **BOLD** codes; however, most districts will need to report to higher level(s) of detail at least for certain transactions. Each district must decide what levels of detail are appropriate for providing financial information for decision-making and accountability to management, the board of education and other local parties.

The following sections present and define codes for each dimension of the account code string. These codes have been carefully developed with a high degree of input from school districts. The level of detail available from these predefined codes will exceed what is required for many types of transactions. However, almost every district will have instances of transactions where the level of detail available from predefined codes is not sufficient. In areas where it is predictable that districts will want to add codes, this document notes which codes are available for district use. There are a few areas where this document notes that codes are reserved; reserved codes must not be used for purposes other than those specified. A district may need to add codes in an area where there is no indication that codes are available for district use. A district can add codes within the structure of predefined codes as long as data "rolls up" into appropriate **BOLD** account types. *See Appendix N, "Rolling to the Bold."*

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Fund

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts for recording the source and use of cash and other financial resources. It contains all related assets, liabilities and residual equities or balances or changes therein.

Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations or other restrictions for the purposes described.

Fund 01 is reserved for district use in tracking cash funds. The following funds with designated fund numbers are available for use by school districts.

General Funds

10 **General Fund**. Used to account for and report all financial resources not accounted for and reported in another fund. GASB 1300.104 and GASB Statement No. 54. Further, § 22-45-103(1)(a), C.R.S., states that all revenues, except those revenues attributable to the Bond Redemption Fund, the Capital Reserve Fund, the Special Building Fund, the Insurance Reserve Fund and any other fund authorized by the State Board of Education, shall be accounted for in the General Fund. Any lawful expenditure of the school district, including any expenditure of a nature that could be made from any other fund, may be made from the General Fund.

Typically, categorical programs (e.g., special education, gifted and talented education, vocational education, transportation and E.L.P.A. (English Language Proficiency Act)), are funded by both state categorical revenues and General Fund subsidies. It is recommended that these categorical programs be reported in the General Fund rather than in a special revenue fund.

Refer to the note in fund 22, Governmental Designated-Purpose Grants Fund, for additional information regarding supplemental support from the General Fund.

11 **Charter School Fund**. Used to track financial activities of the charter schools. The district is not required to include charter school transactions in its financial database for normal day to day operations. However, Charter School transactions must be included in the district's database for Data Pipeline submission reporting. When charter school transactions are recorded in the district's database, use fund 11. Other funds may also be used to track charter school financial transactions, if applicable, such as Pupil Activity Fund and Governmental Designated-Purpose Grants Fund. Location codes 900 through 969, which are reserved exclusively for charter schools, must be used to identify specific charter schools within the district. See Appendix K, "Charter Schools," for an explanation of charter school reporting requirements.

► 18 Risk-Management Sub-Fund of the General Fund (*optional*). If used, this fund allows a district to maintain a self-balancing set of records specific to risk management. The fund's original purpose was to track moneys allocated pursuant to § 22-54-105(2), C.R.S., which is no longer required. Used to account for the purposes and limitations specified by § 22-45-103(1)(e), C.R.S. and used to account for financial transactions as identified in § 24-10-115, C.R.S.

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► 19 Colorado Preschool Program (CPP) Sub-Fund of the General Fund (*optional*). If used, this fund allows a district to separate the Colorado Preschool Program accounting and maintain a self-balancing set of records specific to the Colorado Preschool Program requirements for allocations. Used to account for the purposes and limitations specified by § 22-28-108(5.5), C.R.S.

Any other moneys of the district that may be used to pay the costs of providing preschool services directly to children enrolled in the district's preschool program pursuant to article 28 of this title may be deposited in the preschool program fund of the district. However, grant code 3141 must be used to identify CPP allowable expenditures from the fund, which shall only be made to pay the costs of providing preschool services directly to children enrolled in the district's preschool program pursuant to article 28 of title 22. Such costs shall include teacher and paraprofessional salaries and benefits, supplies and materials, home visits, the entire cost of any preschool program contracted services, the costs of their parents, any associated professional development activities, costs that a district would not otherwise have incurred but for the services provided in conjunction with the five percent of such overhead costs. Any moneys remaining in the fund at the end of the year shall remain in the fund (*see*, balance sheet code 6724).

CPP Allocations may be made to fund 11 for charter schools. The charter schools must use the appropriate grant code of 3141 (CPP) for all accounts related to CPP. If any of the allocation remains unused at the end of the fiscal year, a "reservation of fund balance" (*see*, balance sheet code 6724) must be identified within the equity section of Fund 11 using the appropriate grant code. If fund 19 is used, grant code 3141 must be used to isolate CPP allowable activities.

► Regardless of whether Fund 10 or Fund 19 is used to account for the district's Colorado Preschool Program, grant code 3141 must be used and balance sheet code 6724 must be used if monies are unspent at the end of the fiscal year.

Special Revenue Funds

Used to account for and report the proceeds of special revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. GASB 1300.105 and GASB Statement No. 54. A separate fund may be used for each restricted/committed source. The following special revenue funds are designated for use by school districts.

► 20 Special Revenue Fund – Other (*optional*). If used, this fund allows a district to identify special revenue funds other than those listed in this section. The funds listed in this section are isolated for data pipeline and auditor's integrity report purposes. Funds 26 through 29 are available for district use and roll to Fund 20 for data pipeline and auditor's integrity report purposes.

► **06** **Supplemental Capital Construction, Technology and Maintenance Fund**. The revenue from a tax levied for the purpose of providing ongoing cash funding for the capital construction, new technology, existing technology upgrade and maintenance needs of a school district and no other money other than interest and income credited to the fund, shall be deposited in the supplemental capital construction, technology and maintenance fund of the district. Used to account for the purposes and limitations specified by § 22-45-103(j), C.R.S. If determined to be special revenue in nature. If determined to be a capital projects fund use fund 46.

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► **07** **Total Program Reserve Fund**. The revenue from a tax levied pursuant to § 22-54-107(5), C.R.S., is deposited into this fund. The district may expend money from the total program reserve fund only to offset the amount of a reduction in the district's state share caused by application of the budget stabilization factor in fiscal years when the district's total program mill plus specific ownership tax revenue is insufficient to cover the district's total program. Any money remaining in the fund at the end of a fiscal year must remain in the fund and may be used in future years only as provided for in this paragraph.

21 **Food Service Fund**. Used to record financial transactions related to food service operations. If the district receives USDA school breakfast/lunch money, this fund is required and if not required to be used is not available for use by non-school food authorities.

► 22 Governmental Designated-Purpose Grants Fund (*optional*). Used to record financial transactions for grants received for designated programs funded by federal, state or local sources. If the program is identified by a Catalog of Federal Domestic Assistance (CFDA) number (except food service programs which are required to use fund 21), it is recommended that the applicable program be reported in this fund.

Note: If there is supplemental support from the General Fund, the General Fund portion should be shown in the General Fund as an expenditure or transfer. The Designated-Purpose Grants Fund portion should be shown as an expenditure in the Governmental Designated-Purpose Grants Fund. The local/state supplemental funding must not be coded to the federal grant code used.

The designated grant/project element of the account code in both the General Fund and the Governmental Designated-Purpose Grants Fund must contain the same designated grant program number, if reportable by the specific grant.

► 23 Pupil Activity Special Revenue Fund (*optional*). Used to record financial transactions related to school-sponsored pupil intrascholastic and interscholastic athletic and other related activities. These activities are supported in whole or in part by revenue from pupils, gate receipts and other fund-raising activities. When activities of student organizations are reported as a special revenue fund, revenues and expenditures must be recorded at the level of detail identified in **BOLD** print. If such activities are reported as a custodial fund, fund 74 is to be used to record transactions; see fund 74 description. Appendix C, "Pupil Activity," provides information of the two different types of funds that may be used for these activities. Appendix C also includes statutory references related to reporting fees. Use fund 23 if general fund subsidies are likely. General Fund subsidies are not allowed for fund 74.

► **24** **Full-Day Kindergarten Mill Levy Override Fund (no longer in use beginning July 1, 2019)**. The revenues from a tax levied pursuant to § 22-54-108.5, C.R.S., for the purpose of paying excess full-day kindergarten program costs shall be deposited in the full-day kindergarten fund of the district. The revenues from a tax levied pursuant to § 22-54-108.5, C.R.S., to meet to capital construction needs associated with a district's full-day kindergarten program shall be credited to the capital construction account in the district's full-day kindergarten fund. Any moneys remaining in the fund at the end of any fiscal year shall remain in the fund and shall be used to reduce the levy for excess full-day kindergarten program costs in future years

25 **Transportation Fund**. Used to account for revenues from a tax levied or fee imposed for the purpose of paying excess transportation costs pursuant to the provisions of § 22-40-102(1.7)(a), C.R.S., or § 22-32-113(5)(a), C.R.S., respectively. Further § 22-45-103(1)(f), C.R.S., requires a district to use this fund when such a tax is levied or such a fee is imposed. When use of this fund is required, transportation categorical program revenues received from the state pursuant to article 51 of title 22, C.R.S., shall be recorded in this fund. A District may impose and collect a fee for the payment of excess transportation costs without voter approval. Districts must deposit any revenues received from the imposition of the fee into this fund.

Debt Service Funds

Used to account for and report resources that are restricted, committed or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. The use of the Bond Redemption Fund for non-voter-approved debt is not permitted. § 22-45-103(b)(III), C.R.S. *See also*, GASB 1300.107 and GASB Statement No. 54.

31 **Bond Redemption Fund**. Used to account for the accumulation of resources for and the payment of principal, interest and related expenses on long-term general obligation debt or long-term voter-approved financed (lease)-purchase debt.

32-38 Voter Approved Debt Funds. Available for district use and will roll to Fund 31.

► 39 Certificate of Participation (COP) Debt Service Fund (*optional*). A debt service type fund may be established to allow school districts to account for the accumulation of resources and payment of principal, interest and related expenditures on any COP debt. Do not use this code for voter-approved debt.

Capital Project Funds

Used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds). GASB 1300.106 and GASB Statement No. 54.

41 **Building Fund**. Used to account for all resources available for acquiring capital sites, buildings and equipment. Examples of such resources include bond sale proceeds, grants, donations and interfund transfers. Fund 41 required to be used for Bond sales reported to capital acquisitions.

42 **Special Building and Technology Fund**. Used to account for all resources generated by taxes levied pursuant to § 22-45-103(1)(d), C.R.S., for the construction of schools (e.g., the acquisition of land and construction of structures) or for the acquisition of instructional computer technology. If a district levies the tax, this fund is required.

► 43 Capital Reserve Capital Projects Fund (*optional*). Used to account for the purposes and limitations specified by § 22-45-103(1)(c), C.R.S., including the acquisition of sites, buildings, equipment and vehicles. Fund 43 may be used as a capital reserve fund which is classified as a capital projects fund.

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► **46** **Supplemental Capital Construction, Technology and Maintenance Fund**. The revenue from a tax levied for the purpose of providing ongoing cash funding for the capital construction, new technology, existing technology upgrade and maintenance needs of a school district and no other money other than interest and income credited to the fund, shall be deposited in the supplemental capital construction, technology and maintenance fund of the district. Used to account for the purposes and limitations specified by § 22-45-103(j), C.R.S. If determined to be capital project in nature. If determined to be a special revenue fund, see fund 06.

Enterprise Funds

May be used to report any activity for which a fee is charged to external users for goods or services. For example, an enterprise fund may be used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the full costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through use charges. Activities are required to be reported as enterprise funds if any one of the following criteria is met. Governments should apply each of these criteria in the context of the activity's principal revenue sources: The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit is not payable solely from fees and charges of the activity. Laws and regulations require that the activity's costs or providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service). GASB 1300.109.

51 Not Available for Use.

52-59 Available for district use.

Internal Service Funds (*optional*)

Used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and its component units or to other governmental units, on a cost-reimbursement basis. Internal service funds should only be used if the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund. GASB 1300.110. The recording of user fee revenue generated by charging other funds within the district for services provided when such services are accounted for in internal service funds causes a double counting of revenues and expenditures when data from all funds are aggregated. To prevent the overstatement of revenue and expenditure amounts on CDE reports for financial reporting purposes, districts must code revenues to the appropriate source codes (1973-1978). Examples of internal service funds include central warehousing and purchasing, central data processing and central printing and duplicating. See Appendix P, "Internal Service Funds," for information about recording internal service fund transactions.

61-62 Available for district use.

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► 63 Risk-Related Activity Fund (*optional*). Used if a second fund, in addition to fund 64 below, is needed; CDE will combine ("roll") fund 63 into fund 64 for data reporting purposes. Used to account for financial transactions for services that are purchased from an Internal Service Fund by other funds (cost-recovery basis), including self-insurance covering the district and its employees. Fund 63 may be used for property risk-management and to purchase liability, workers' compensation and other insurance types from which other funds purchase these services. The applicable expenditures are reported in the originating fund.

► 64 Risk-Related Activity Fund (*optional*). Used to account for financial transactions for services that are purchased from an Internal Service Fund by other funds (cost-recovery basis), including self-insurance covering the district and its employees. Fund 64 may be used for property risk-management and to purchase liability, workers' compensation and other insurance types from which other funds purchase these services. The applicable expenditures are reported in the originating fund.

65-69 Available for district use.

► Fiduciary Funds (Trust and Custodial Funds)

Used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations and/or other governmental units. The key distinction between trust funds and custodial funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held. A custodial fund does not involve a formal trust agreement and the government's role is more custodial.

72 **Private-Purpose Trust Fund**. Used to report any trust arrangement under which the principal and/or income benefit individuals or organizations and the funds are not used as part of the operations of the district. An example of a private-purpose trust would be a formal agreement to provide scholarships to students in the district. This fund may be used for expendable or non-expendable scholarship programs. Assets held under a trust must also be legally protected from the creditors of the government.

► **73** **Custodial Fund**. Used to account for assets held for other funds, governments or individuals. Funds are custodial in nature and do not involve measurement of operations. Custodial funds generally serve as clearing accounts.

► **74** **Pupil Activity Custodial Fund**. Used to record financial transactions related to school-sponsored pupil organizations and activities. These activities are self-supporting and do not receive any direct or indirect district support within fund 74. For the Pupil Activity Custodial Fund, the same level of detail as the Pupil Activity Special Revenue Fund (fund 23) will be provided with the exception of additional detailed reporting to determine the net investment income (Gross investment income less investment costs) for Custodial Funds. Appendix C, "Pupil Activity," shows information on reporting of pupil activity in fund 23 and in fund 74. Appendix C also includes statutory references related to reporting fees.

Permanent Fund

79 **Permanent Fund**. Used to report resources that are legally restricted to the extent that only earnings and not principal, may be used for purposes that support the reporting government's programs – that is, for the benefit of the government or its citizenry. Permanent funds do not include private purpose trust funds) GASB 1300.108.

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Other Funds

► **85** **Foundations**. Funds 85-89 are used for reporting foundation activity or other non-charter school discretely presented component units. The audit will reflect this activity in a specific fund based on the purpose of the foundation. 1 CCR 301-11, 3.10. Funds 85-89 will roll to Fund 85.

90 **District Reporting Element**. Used with Balance Sheet Codes 7511, 7512, 7513, 7514, 7515 and 7519 (contra account) to report District Debt. Refer to Appendix R for specific examples and the level of detail on reporting district debt. Also used with Source Codes 1170, 1171, 1172, 1173, 1174 and 1179 to report voter approved Override Revenues.

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Location

The location dimension is used as a way to identify organizational units such as:

1. schools,
2. attendance centers,
3. operational units,
4. buildings,
5. sites,
6. budgetary units,
7. cost centers.

Identification of such organizational units provides a convenient way to budget and segregate expenditures by organizational unit. Also, the location code can assist with payroll check distribution.

The location dimension is structured to allow for identification of the type of activity (such as instructional or support) and the organization group (such as elementary school, middle school or high school). This enables the sorting and aggregation of data for reporting purposes. Location codes greater than 599 are used for cost centers, rather than specific buildings.

When compiling reports to reflect school district expenditures, CDE will use location codes in conjunction with program codes to report school district instructional programs by level. However, CDE will use program codes only, rather than program codes and location codes, to report school district support expenditures.

Note for BOCES. See Appendix D, "BOCES," for an example of how to maintain the required recording structure for location codes while identifying various school districts served.

100 **Elementary Schools**. Normally classified as elementary instruction by state and local practice and composed of any span of grades from pre-school through but not above grade 8. Do not use location codes in the 100 series for charter schools; districts must use location codes 900 through 919 for elementary charter schools.
Example:
101 Adams Elementary School
102 Baker Elementary School

001-099 Available for district use to identify elementary schools.

200 **Middle (Junior High) Schools**. Normally falls between an elementary school and a high school and usually consists of some combination of grades between grades 5 and 9. Do not use location codes in the 200 series for charter schools; districts must use location codes 920 through 929 for middle school charter schools.
Example:
201 Columbine Middle School
202 Deer Creek Junior High School

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300 **Senior High Schools**. Comprises any span of grades beginning with the next grade following a middle (junior high) school and ending with grade 12. Do not use location codes in the 300 series for charter schools; districts must use location codes 930 through 939 for high school charter schools.
Example:
301 East High School
320 Franklin Alternative High School

400 **Vocational/Technical Schools**. Used to designate secondary schools which are separately organized for the purpose of offering education and training in vocational and/or technical skills and occupations. Do not use location codes in the 400 series for charter schools; districts must use location codes 940 through 949 for vocational/technical charter schools.
Example:
401 Grand Vocational School
402 Highland Technical School

461-469 On-Line Activity. Used to designate where on line activity is taking place. Location codes 461 through 469 are available and are **BOLD** (e.g., location 463 does not roll to 461, it rolls to 463). A unique and specific location code should be used for each on-line school or program within the District. Charter schools with on-line activities should use the 900-969 charter school location codes. All on-line school and program location codes are bolded and on-line school and program detailed activities must be reported (reporting of single purchase service account for online is not allowable.

500 **Combination Schools**. Schools that house on a permanent basis more than one type of instructional organization; e.g. an elementary school and a middle school. Do not use location codes in the 500 series for charter schools; districts must use location codes 950 through 969 for combination charter schools.
Example:
501 Combined Elementary/Middle (Junior High) Schools
502 Combined Middle (Junior High)/Senior High Schools
503 Combined Elementary/Middle/High Schools
509 Other Combined Schools

600 **Centralized Services**. Activities or services associated with district-wide or centralized administration, program direction, curriculum services, business services and related support services. (This category includes the board of education; superintendent; centralized administration and support for instructional, curriculum, media, special education, athletics and other programs; and district-wide staff development, human resources, payroll, accounting, information systems, etc.) *Not to be used with charter schools*.

700 **Service Centers**. Centralized operations for specific support activities rather than for buildings or facilities. *Not to be used with charter schools*.
Example:
710 Operations and Maintenance Center
720 Transportation Center
730 Warehouse
740 Food Service Center

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800 **District-wide Costs**. Costs which are not directly associated with district operations, programs, activities or services and which are not related to the level of services provided by the district. (Such costs include principal and interest on debt; bond issuance costs; property, liability, unemployment and workers' compensation insurance; judgments or legal claim settlements; etc.) *Not to be used with charter schools*.

900-969 Reserved for district use for charter schools only. All charter school transactions reported in the district's Data Pipeline submission file must be coded to appropriate locations in this range. See Appendix K, "Charter Schools," for an explanation of charter school reporting requirements. All charter school location codes are bolded: i.e. location 903 does not roll to 900, it rolls to 903.

900 – 919 Elementary Charter Schools. Location codes 900 through 919 must be used for elementary charter schools.

920 – 929 Middle School Charter Schools. Must be used for middle school (junior high) charter schools.

930 – 939 High School Charter Schools. Must be used for high school charter schools.

940 – 949 Vocational/Technical Charter Schools. Must be used for vocational/technical charter schools.

950 – 969 Combination Charter Schools. Location codes 950 through 969 must be used for combination charter schools.

970 **Other Operational Units**. Location codes 970 through 989 are available for district use for other operational units not specified elsewhere.
Example: 971 Athletic Stadium

990 **Private/Parochial Schools**. Used to identify private or parochial schools. Location codes 990-999 are available for district use.

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Special Reporting Element

In the instances defined below, the Special Reporting Element describes the activity for which a service or material object is acquired. The SREs of a school district are classified into six broad areas: Instruction, Support Services, Non-Instructional Services, Facilities Acquisition and Construction Services, Other Uses and Reserves. SREs and sub-SREs consist of activities which have somewhat the same general operational objectives. Categories of activities comprising each of the divisions and subdivisions are grouped according to the principle that the activities can be combined, compared, related and mutually exclusive.

The use of the SRE, other than **95**, is voluntary. It is recommended that if a district chooses to implement this element, the districts follows the scheme provided below.

10 Instruction. Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital and in other learning situations such as those involving co-curricular activities. It also may be provided through some other approved media such as television, radio, telephone and correspondence. Included here are the activities of paraprofessionals, aides, classroom assistants, clerks or graders and the use of teaching machines or computers which assist in the instructional process of interaction between teachers and students.

- 11 Regular Education.
- 12 Special Education.
- 13 Vocational Education.
- 14 Co-curricular Education/Activities.
- 15 Adult Education for K-12 Students.
- 19 Other Education.

20 Support Services. Support services provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services and enterprise programs.

- 21 Students. Activities designed to assess and improve the well-being of students and to supplement the teaching process.
- 22 Instructional Staff. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
- 23 General Administration. Activities concerned with establishing and administering policy for operating the school district.
- 24 School Administration. Activities concerned with overall administrative responsibility for a school or combination of schools.
- 25 Business. Activities concerned with paying, transporting, exchanging and maintaining goods and services for the school district. Included are the fiscal and internal services necessary for operating the school district.
- 26 Operation and Maintenance of Plant. Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds and in the vicinity of schools.

27 Student Transportation. Activities concerned with conveying students to and from school, as provided by state and federal law. These activities include trips between home and school and trips to school activities.

28 Central. Activities, other than general administration, which support each of the other instructional and support services programs. These activities include planning, research, development, evaluation, information, staff and data processing services.

29 Other. All other support services not classified elsewhere in the 20 series.

30 Non-Instructional Services. Activities concerned with providing non-instructional services to students, staff or community.

31 Food Services Operations. Activities concerned with providing food to students and staff in a school or school district. This service area includes preparing and serving regular and incidental meals, lunches or snacks in connection with school activities and food delivery.

32 Enterprise Operations. Activities that are financed and operated in a manner similar to private business enterprises – where the stated intent is that the costs are financed or recovered primarily through user charges.

33 Community Services Operations. Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program, a child care center, etc.

34 Education for Adults. Activities concerned with providing services for adults.

40 Facilities Acquisition and Construction Services. Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

41 Site Acquisition Services. Activities concerned with initially acquiring and improving new sites.

42 Site Improvement Services. Activities concerned with improving sites and with maintaining existing site improvements.

43 Architecture and Engineering Services. Activities of architects and engineers related to acquiring and improving sites and improving buildings.

44 Educational Specifications Development Services. Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of students to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.

45 Building Acquisition and Construction Services. Activities concerned with acquiring or constructing buildings.

46 Building Improvement Services. Activities concerned with building additions and with installing or extending service systems and other built-in equipment.

49 Other Facilities Acquisition and Construction Services. Facilities acquisition and construction activities which cannot be classified above.

50 Other Uses. A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified under Other Uses. These include debt service payments (principal and interest) and certain transfers of moneys from one fund to another.

51 Debt Service. Servicing the debt of the school district, including payments of both principal and interest and debt issuance costs. The receipt and payment of principal on short-term loans are handled as an adjustment to balance sheet account 7451.

52 Fund Transfers. Transactions which withdraw money from one fund and place it in another without recourse.

60-89 Available for district use.

90 Reserves. Consists of moneys Set-Aside for specific purposes and identifies those portions of the fund balance (the excess of revenues over expenditures) which are segregated for future purposes and/or are not available to finance expenditures of the subsequent accounting period. Some reserves are statutorily or constitutionally mandated while others are in compliance with generally accepted accounting principles or practices.

SRE codes for reserves are used in budgeting only. A budget transfer may be made from the reserve to the expenditure account. Specific reserve types may be identified using the program 9000 series.

95 **Consolidated School wide Program**. This SRE code identifies Consolidated School wide Programs. It is used in conjunction with a unique location code and/or school code if used for each school wide plan site and Object Code 0855. Object Code 0855 identifies the School wide Plan Distribution, as an option to detailed object coding. SRE 95 should be used for the coding of all expenditure activities related to a specific school's school wide plan. SRE should also be used in all General Fund (10) Abatement Accounts and all Governmental Grants Fund (22) or General Fund (10) Grant Accounts for the grant programs that have been included in the specific school wide plan. See Appendix T, "Consolidated School wide Programs," for additional information.

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Program

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The program dimension provides the school district a framework to classify expenditures to determine total costs of attaining such predetermined objectives. The program dimension allows a school district to charge costs, instructional and support, directly to the benefiting program.

Instructional Program

Instruction includes those activities dealing directly with the interactions between staff and students. Teaching may be provided for students in a school classroom or in another location (e.g., a home, hospital co-curricular activity location, etc.) Instruction may be provided through approved media such as television, radio, telephone or correspondence. Instruction includes the activities of paraprofessionals (aides) or classroom assistants of any type which assist teachers in the instructional process.

The Financial Policies and Procedures Advisory Committee has designed this dimension of the chart of accounts so that instructional program costs can be identified by specific subject area. Recording expenditures by subject area may be difficult when the curriculum is integrated or when human resources, payroll and financial systems are not fully integrated.

Instructional programs are divided into subprograms which are more discrete descriptions of the overall program. These subprograms should not be construed to dictate an organizational structure for the district's programs, departments, classes, etc. Rather, they enable the district to identify the cost elements which may be combined as the district sees fit. In each major program category, an "xx90" series has been added for "other" for use at the district's discretion. The use of any unassigned codes other than the "xx90" series is not advisable, as those codes are reserved for possible future designation by CDE.

- Instructional supplies and materials used in the classroom should be coded to the appropriate instructional program, not to central administration or other support services.
- Training for teachers should not be coded to an instructional program, but to 2213, Instructional Staff Training Services.

Elementary school and middle school instructional program costs may be reported by subject or, alternatively, may be reported by general education programs 0010 General Elementary Education and 0020 General Middle School Education or by general education programs 0060 through 0090. A district should choose whichever level of detail is appropriate based upon local reporting needs for the elementary and middle school levels. In order to produce an apples-to-apples comparison, CDE will use location codes to aggregate instructional program data reported for elementary and middle schools regardless of whether these data are reported by subject or by a general education program such as 0070 Gifted and Talented or 0080 General Instructional Media.

High school Instructional program expenditures must be reported by subject, to include salaries and benefits and all costs related to the program, for high school level only. High school program costs by subject may be recorded using actual expenditure amounts or using costs which are determined by any reasonable method of allocation based actual costs. The use of program code 0030 General High School Education is restricted to those limited instances in which there is no feasible way of allocating instructional costs by subject. An example of such a cost that appropriately can be coded to 0030 is substitute teacher costs.

Instructional programs range from 0010 to 2099. For a quick overview of instructional program codes, see Appendix I, "Instructional Program Codes in Brief."

General Instructional Programs

0010 **General Elementary Education**. Planned learning activities and experiences that are provided for students in the setting identified by the school district as the elementary school. Typically, this classification includes students from Kindergarten through grades 5 or 6. Alternatively, instructional costs for these students can be coded using subject program codes.

0018 **Kindergarten through Eighth Grade (K-8)**. Planned learning activities and experiences that are provided for students in the setting identified by the school district as a K-8 school. Alternatively, instructional costs for these students can be coded using subject program codes.

0020 **General Middle/Junior High School Education**. Planned learning activities and experiences that are provided for students in the setting identified by the school district as the middle or junior high school. Typically, this classification includes students from grades 6 or 7 through grades 8 or 9. Alternatively, instructional costs for these students can be coded using subject program codes.

0030 **General High School Education** (*subject to exceptions*). Planned learning activities and experiences that are provided for students in the setting identified by the school district as the high school. Typically, this classification includes students from grades 9 or 10 through grade 12. Instructional costs for these students MUST BE CODED TO SUBJECT PROGRAM CODES 0100 THROUGH 2099. Exceptions to this rule: general instructional program codes 0050 through 0090 may be used if more appropriate; and, program 0030 may be used when there is no feasible way to allocate instructional costs by subject. For instance, high school substitute costs may be coded to program 0030. Also, supplies which are purchased "in common" for the benefit of multiple programs may be coded to program 0030. However, severance payments must NOT be coded to program 0030; rather, severance payments are coded to program 0090.

0040 **General Preschool Education**. Planned learning activities and experiences that are provided for preschool students. Typically, these instructional costs help preschool students develop skills for later success in Kindergarten. Day care costs should NOT be charged here; rather, day care costs should be coded to support program 3200 or 3300 series.

0050 **General Post-Secondary Education for K-12 Students**. Costs associated with K-12 students taking instructional course work at an institution of higher learning such as a community college. Scholarships awarded to students to pursue post-secondary educational opportunities may be charged here. Instructional costs associated with students attending the district's vocational school should NOT be coded to program 0050. Rather, instructional vocational costs are charged to subject program codes 0100 through 2099 for K-12 students and to support program codes in the 3400 series for adult students.

0051 **Programs for Adult/Continuing**. A program for adults and out of school youth (typically 16 years of age and older who are not regularly enrolled in school) who have completed, interrupted or not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic programs and other programs that have as their purpose the upgrading or retraining of occupational skills, the pursuit of special interests or enrichment.

0060 **General Integrated Education**. Includes planned learning activities and experiences that are provided for students of multiple levels and/or that combine multiple subject areas. An example is a technical research and writing class that cannot be appropriately coded as a writing class nor as a science class since it involves both subject areas.

0070 **Gifted and Talented Education**. Programs for pupils who have been identified by professionally qualified personnel as being gifted and talented in areas such as academic subjects, fine arts and vocational and technical areas. Instructional costs for Advanced Placement classes should NOT be coded to program 0070 but, rather, should be coded to the appropriate subject or general education program.

0080 **General Instructional Media**. Includes planned learning activities and experiences for students which involve the use of media resources. Management and supervision costs of running and maintaining media centers should NOT be charged to instructional program 0080 but, rather, should be charged to the support program 2220 series.

0090 **Other General Education**. Includes any general education expenditures not categorized above. Severance payments to teachers must be charged to this program and NOT to a subject program code. Severance payments to support staff must be coded to program 2900.

High School Instructional Programs

Required for High School Instruction. *Optional for other grade levels*.

0100 **Agriculture**. Agriculture is comprised of the group of related courses or units of subject matter which are organized for carrying on learning experiences concerned with preparation for or upgrading in occupations requiring knowledge and skills in agriculture production, agricultural supplies, agricultural mechanization, agricultural products (processing) ornamental horticulture, forestry and agricultural resources. The services related to agriculture are emphasized in the instruction to provide opportunities for pupils to improve their competencies in agricultural occupations. An agricultural occupation may include one or any combination of these programs. Included in this subject-matter area are the items of information which identify various aspects of agriculture.

0110 Agriculture Cluster. A curriculum/course of study which proposes to prepare students for more than one occupation in agriculture.

0120 Agriculture Production. Subject matter and learning activities which are concerned with the principles and processes involved in the planning related to and the economic use of facilities, land, water, machinery, chemicals, finance and labor in the production of plant and animal products.

Activities include classroom instruction and laboratory experiences in and out of school, including farms, ranches and other agriculturally related establishments. Aspects of agricultural production are organized under a variety of descriptive titles, such as animal science, plant science, farm mechanics, farm business management and other agricultural production.

0121 Animal Science. Planned learning experiences which are concerned with the study and the operations dealing with theories, principles and practices involved in producing animals and animal products for economic and other uses.

0122 Plant Science. Planned learning experiences which are concerned with the study and operations dealing with principles and practices involved in the culture and production of agricultural plants.

0123 Farm Business Management. Planned learning activities concerned with farm resource analysis, accounting, production, financing, resource acquisition, purchasing, farm inputs, performance records, contracts, marketing and maintenance. The results of these learning activities are applied to formulating decisions involved in managing a farm or ranch operation.

0129 Other Agriculture Production. Included here is other organized subject matter and experiences emphasized in agriculture production which are not listed above.

0130 Agriculture Supplies/Services. Subject matter and learning experiences concerned with preparing pupils for occupations involved in providing consumable supplies used in the production phase of agriculture, including processing, marketing, consulting and other services. Various aspects of agricultural supplies are organized under descriptive titles such as those which follow.

0131 Agriculture Chemicals. The study of a variety of chemicals, drugs and related products which are associated with the production of animal and plant products. Usually included for study are various types of chemicals used to prevent, control and cure animal and plant diseases and control pests.

0132 Feeds. The study of the business of processing and distributing feeds and feedstuffs.

0133 Seeds. The study of the business of producing, processing and distributing seeds.

0134 Fertilizers. The study of the principles concerned with the analysis, sale and application of chemical elements known to be necessary for plant growth. These elements are classified as follows: Primary – N, P, K; Secondary – CA, MG, S; and Micronutrients – B, CU, FE, MN, MO, ZN, CE.

0139 Other Agriculture Supplies/Services. Include here other organized subject matter and experiences emphasized in agriculture supplies which are not listed above.

0140 Agriculture Mechanics. A combination of subject matter and activities designed to develop abilities necessary for assisting with and/or performing the common and important operations or processes involved in the selection, operation, maintenance and use of agricultural power, agricultural machinery and equipment, structures and utilities, soil and water management and agricultural mechanics shop, including kindred sales and services.

0141 Agriculture Power and Machinery. A combination of subject matter and experiences designed to develop in pupils the abilities (1) to recognize and identify the fundamental principles of selection, operation, service, maintenance, repair and safety in agricultural power engines, electricity and hydraulics and (2) to plan, install, service, assemble, adjust, operate and repair farm machinery.

0142 Agriculture Structures and Conveniences. Learning activities designed to assist pupils in developing the ability to plan, select materials for and construct and maintain agricultural structures and conveniences.

0143 Soil Management. A combination of subject matter and practical experiences designed to develop knowledge and skills concerned with surveying and classifying soils; determining cropping systems and fertilizer; and conditioning and cultural practices that will result in efficient agricultural production.

0144 Water Management. A combination of subject matter and practical experiences designed to develop knowledge and skills concerned with surveying, planning, laying out, constructing and using and maintaining irrigation, drainage, water conservation, runoff and erosion control systems and with maintaining proper soil/water plant relationships.

0145 Agriculture Mechanics Skills. Planned learning experiences designed to develop skills, abilities and judgments necessary to select, use and maintain hand and power tools and acetylene welders and to plan and establish home farm shops.

0146 Agriculture Construction and Maintenance. A combination of subject matter and experiences designed to develop skills and abilities necessary in the planning, layout, fabrication and maintenance of farm and other agricultural equipment, especially small custom-built devices.

0147 Agriculture Electrification. A combination of subject matter and experiences designed to provide opportunities for pupils to gain knowledge and understanding concerning effective use of electricity and electrical equipment on farms, ranches and other agricultural establishments. Included for study are the principles of electricity, maintenance and operation of equipment and safety factors related there to.

0149 Other Agriculture Mechanics. Include here other organized subject matter and experiences emphasized in agriculture mechanics which are not listed above.

0150 Agriculture Products. A combination of subject matter and learning experiences designed to teach basic principles and management decisions involved in the science and technology of farm products, including marketing, inspection and processing. The groups of products include meat, fish, poultry and eggs; dairy products; fruits and vegetables; cereal grains; oilseeds; cotton, tobacco and wood; and others.

0151 Food Products. A combination of subject matter and learning experiences concerned with the scientific principles and operations involved in the preparation of agricultural products for sale and consumption, including home and institutional preparation of food and its nutritive value.

0152 Nonfood Products. A combination of subject matter and experiences concerned with the information, scientific principles, processes and management decisions related to processing and marketing functions associated with nonfood products such as cotton, tobacco and wool, as well as the industrial nonfood uses of grains and oilseeds.

0159 Other Agriculture Products. Include here other organized subject matter and practical experiences emphasized in agriculture products which are not classifiable or listed above.

0160 Ornamental Horticulture. Organized subject matter and practical experiences concerned with the culture of plants used principally for ornamental or esthetic purposes. Instruction emphasizes knowledge and understanding important to establishing, maintaining and managing ornamental horticulture enterprises. Subject matter and experiences are organized under descriptive titles such as arboriculture, floriculture, greenhouse operation and management, turf management and other ornamental horticulture.

0161 Arboriculture. Organized subject matter and practical experiences concerned with the principles and practices involved in the culture and maintenance of woody plants used for decoration and shade purposes.

0162 Floriculture. Organized subject matter and practical experiences concerned with the principles and practices involved in field or greenhouse production of flowers and the arrangement of such flowers for ornamental purposes.

0163 Greenhouse Operation and Management. Organized subject matter and practical experiences concerned with the principles and practices involved in producing plants under glass and in other artificial environments, including greenhouse operation, maintenance and management.

0164 Landscaping. Organized subject matter and practical experiences concerned with the principles and practices involved in locating, planting and maintaining turf, plants, shrubs, trees or devices for the beautification of home grounds and other areas of human habitation and recreation.

0165 Nursery Operation and Management. Organized subject matter and practical experiences concerned with the production of turf, plants, shrubs and/or trees for the purposes of transplanting or propagating them, including nursery operation, maintenance and management.

0166 Turf Management. Organized subject matter and practical experiences concerned with the principles and practices involved in establishing, managing and maintaining grassed areas for ornamental and/or recreational purposes.

0169 Other Ornamental Horticulture. Include here other organized subject matter and experiences emphasized in ornamental horticulture which are not listed above.

0170 Agriculture Resources. A combination of subject matter and planned learning experiences concerned with the principles and processes involved in the conservation and/or improvement of natural resources such as air, forests, soil, water, fish, plants and wildlife for economic and recreational purposes. Instruction also emphasizes such factors as the establishment, management and operation of forest lands used for recreational purposes.

0171 Forest. A combination of subject matter and experiences concerned with forests as living communities of plants and animals in which trees are the dominant species. Emphasis is on the multiple uses of forest lands and resources.

0172 Recreation. The study of recreation as one of the multiple uses of land, including emphasis of the principles of conservation. Included in instruction are examples of recreational activities which can be established, maintained and managed such as fishing, picnicking, hunting, camping and nature study.

0173 Soil. A combination of subject matter and practical experiences designed to provide opportunities for gaining knowledge and understanding concerning the principles and practices involved in maintaining soil stability and productivity, including the prevention of erosion, pollution, water logging, exhaustion of plant nutrients and accumulation of toxic salts.

0174 Wildlife. A study of the principles and practices involved in the preservation and/or improvement of wildlife such as game, fowl and fish.

0175 Water. A combination of subject matter and practical experiences concerned with water conservation practices such as prevention of soil erosion, sedimentation, other pollution, seepage and evaporation; flood control; aquatic weed control; and the development, conservation and management of water supplies for agricultural, domestic, industrial and recreational purposes.

0176 Air. The study of air pollution, including the effects of agricultural activities on pollution and the effects of pollution on plants and animals.

0177 Fish. A combination of subject matter and activities concerned with the propagation, rearing, stocking and management of fish in public and private waters.

0178 Range. The study of theories, principles and practices involved in the preservation and/or improvement of natural range lands.

0179 Other Agriculture Resources. Include here other organized subject matter and experiences emphasized in agriculture resources which are not listed above, including emerging occupational areas in the category.

0180 Forestry. A combination of subject matter and experiences concerned with the multiple use of forest lands and resources, including their management and protection.

0181 Forests. A combination of subject matter and experiences concerned with forests as living communities of plants and animals in which trees are the dominant species. Emphasis is on the multiple uses of forest lands and resources.

0182 Forest Production. A combination of subject matter and activities designed to provide knowledge, understanding and judgment concerning the behavior of enemies of the forest and their control.

0183 Logging. Study, including observation and practical experiences, concerned with the initial collective activities involved in harvesting trees as a crop and in terms of not interfering with other desirable uses of forest.

0184 Wood Utilization. Organized subject matter and practical activities concerned with the many wood products of the forest. Emphasis in instruction is on the study of production, selection grading and marketing of forest raw material (wood) for multiple uses in conversion to consumer goods (e.g., paper, plywood, wallboard, plastics and preservative-treated wood products).

0185 Recreation. The study of recreation as one of the multiple uses of land, including emphasis of the principles of conservation. Included in instruction are examples of recreational activities which can be established, maintained and managed such as fishing, picnicking, hunting, camping and nature study.

0186 Special Products. Organized subject matter concerned with the production and marketing of special products (e.g., maple syrup, nuts, Christmas trees and other products). Consideration is given to the great variety of products utilized in their natural states and/or manufactures from such products.

0189 Other Forestry. Include here other organized subject matter and activities emphasized in forestry which are listed above.

0190 Other Agriculture. Include here other organized subject matter and experiences emphasized in agriculture which are not listed or classifiable in one of the above categories.

0200 **Art**. Art is comprised of the organized body of subject matter or related courses involving visual, tactile and kinesthetic expression and the history of art.

0210 Art History and Theory. The study of the visual arts from a conceptual point of view including its history, its relation to social and psychological conditions, to philosophic positions and to other humanistic disciplines. Art concepts are treated under a variety of descriptive titles such as art history, art theory, humanities and other art history and theory.

0211 Art History. The study of the history and evolution of art forms and symbols and their relationship to other historical data, usually presented in chronological or cultural order. Specific periods of art, including contemporary, may be isolated in specialized courses. The focus might be on sensitivity to the inherent esthetic merits of a work of art as well as to its historical significance.

0212 Art Theory. The study of those aspects of philosophy, psychology, sociology and other disciplines which relate to art topics. Esthetics, criticism, creativity, perception, cultural anthropology and other relevant social or behavioral studies may be included. This subject matter also applies to the professional education of art teachers and professional museum personnel.

0213 Humanities. The study of selected aspects of art presented in relation to visual and performing arts, literature and philosophy in their social and historical concepts. Sometimes aspects of the various subject-matter areas are taught separately, but relatedly; in other instances, these aspects of subject matter are fused or integrated with selected content from art forming the core.

0219 Other Art History and Theory. Subject matter emphasized in art history and theory which is not listed above.

0220 Design. A study of visual forms in learning situations involving participation by pupils in the visual arts, emphasizing their expressive and creative aspects and the development of necessary related skills and understanding. Esthetic merit, rather than technical virtuosity, receives primary emphasis. Opportunities include basic design, commercial design, environmental design, crafts, drawing, painting, photography, printmaking, sculpture and other aspects of art.

0221 Basic Design. A study of the relationship of two- and three-dimensional visual forms, somewhat comparable to the study of the structure of verbal language. The elements and principles affecting visual expression are central. Design is treated under a variety of descriptive course titles.

0222 Commercial Design. The studies directed toward specific applications of design principles. Commercial design is organized and treated under a variety of titles such as advertising and graphic design, design for the performing arts, fashion design, technical and medical illustration and other commercial design.

0223 Environmental Design. The development of environmental sensitivity and the application of principles of spatial and structural design to the problems of creating structural elements and to products that man creates to adapt, alter and control his surroundings.

0229 Other Design. Include here other activities in design which are not listed above.

0230 Crafts. Activities for pupils which are planned to emphasize the conception and production of objects designed for use, design quality and esthetic and creative factors. Consideration of function and technique, while important, is subordinated to the activities. Craft activities are designed under a variety of descriptive titles such as metalwork and jewelry, pottery and ceramics, textiles and other crafts.

0231 Metalwork and Jewelry. Study and activities which involve the techniques of metalwork and jewelry such as brazing, soldering, forging, casting, finishing and other techniques.

0232 Pottery and Ceramics. Study and activities concerned with the forming, firing, glazing and other finishing processes of ceramic ware. Clay composition and glaze chemistry may be taught.

0233 Textiles. Activities in which the central concern is weaving, printing and creating new forms of fiber and other material. The utilization of the product is not normally an important element.

0239 Other Crafts. Include here other crafts which are emphasized for study (e.g., wood, leather, enameled metal, glass and other materials).

0240 Drawing. The process of producing work in a variety of wet or dry media including, among others, pencil, pen or brush ink, crayon, chalk or mixed media, usually non-chromatic. Drawing experiences may emphasize a particular medium or specialized subject matter.

0250 Painting. The process of producing work in a variety of media such as oils, water color, tempera, casein, synthetics and mixed media. Painting experiences may emphasize a particular medium or specialized subject matter.

0260 Photography and Related Media. The process of producing work in photographic and related media emphasizing, in addition to technical aspects, the artistic elements which distinguish this work from similar offerings in journalism, science or vocational education. Specialized studies may be offered in still or motion pictures, television and other electronic equipment.

0270 Printing. The process of printmaking, including intaglio, relief, planographic and stencil operations. Etching, engraving, lithography, wood and linoleum cuts, silk screen, calligraphy and allied techniques are included in this category. These activities do not include industrial printing.

0280 Sculpture. The conception and creation of expressive forms by means of modeling, forming, carving and constructing. Media may include clay, wood, stone, metal, wax, plaster, synthetics, found objects and others.

0290 Other Art. Include here other organized subject matter and experiences emphasized in art which are not listed or classifiable under one of the major categories above, including emerging art concepts.

0300 Business. Business includes the body of related subject matter or related courses and planned learning experiences which are designed to develop in pupils the attitudes, knowledge, skills and understanding concerned with business principles and practices having applications for personal use and/or activities in the business world. Business also includes a wide variety of aspects of general education (e.g., subject matter from other subject areas such as English (language arts), social sciences/social studies and mathematics).

0310 Accounting. Organized subject matter and learning activities which are designed to provide opportunities for pupils to develop knowledge, understanding and skills concerned with the principles and theory of accounting and accounting practices. Different aspects of accounting and organized for instruction under various descriptive titles, such as accounting principles and advanced accounting.

0311 Accounting Principles. Subject matter and learning experiences which are designed to introduce pupils to the general principles of accounting. Usually included for study are theory and practice of accounting and their application, for example, to proprietorships, partnerships and corporations; problems in recording transactions; payroll and tax transaction procedures; procedures in depreciation and accrual accounting; and preparation and analysis of financial statements.

0312 Advanced Accounting. An organization of subject matter and learning activities concerned with the refinement and expansion of accounting theory and procedures, with emphasis being placed on a variety of special problems dealing with such considerations as partnerships, proprietorships and corporations; installment; consignments; budgeting; depreciation and depletion; governmental accounting; consolidated statements; taxes; liquidation; receiverships; and actuarial science.

0319 Other Accounting. Include here other organized subject matter and experiences emphasized in accounting which are not listed above.

0320 Bookkeeping. A combination of subject matter and learning experiences concerned with the principles of bookkeeping, such as recording transactions in appropriate accounts and preparing financial statements. Course work includes some theory of accounting.

0321 Bookkeeping 1. A combination of subject matter and learning experiences concerned with the elementary principles of bookkeeping, including some theory of accounting. Various bookkeeping situations are emphasized in instruction (e.g., single- and double-entry bookkeeping; methods and principles of recording business transactions; the preparation of various documents used in recording income, expenses, acquisition of assets, incurrence of liabilities and changes in equity; and the preparation and some interpretation of financial statements).

0322 Bookkeeping 2. The repetition of the cycle of the first course, expansion of the subject matter and the enlargement of the degree of difficulty. In addition, the pupils are introduced to the simplest forms of partnership and corporate accounting. Actual books, based on simulate companies' transactions and situations, are used in the learning process.

0323 Bookkeeping 3. Organized learning experiences which provide for more extensive treatment of the activities carried on in the first two courses or cycles. New elements on control accounting, subsidiary ledger work and inventory accounting usually are introduced.

0324 Bookkeeping 4. Usually the terminal course in bookkeeping. Provision is frequently made for repeating the cycles of the first three courses. More comprehensive treatment of specialized types of records, introduction to cost accounting systems and often relationships through simulated activities in data processing affecting bookkeeping are introduced. Increased emphasis also is placed on financial control through bookkeeping and report construction.

0325 Machine Bookkeeping. An organization of subject matter and directed activities, often designed as a unit in bookkeeping or an accounting course, to provide opportunities for pupils to gain experience in the use of bookkeeping machines, usually posting accounts receivable and other control account data.

0326 Record keeping. Subject matter and learning experiences that deal with financial records less technical than those provided in the first and second courses in bookkeeping and which frequently are considered to be on a clerical level. Emphasis is placed on simple, commonly used financial records which often are concerned with personal, family, club and small business needs. Sometimes the subject matter and experiences serve as a background for enrollees in the first and second courses in bookkeeping, as well as a substitute for bookkeeping for those not desiring or not qualified to take technical bookkeeping courses.

0329 Other Bookkeeping. Include here other organized subject matter and activities relevant to a basic understanding of business activities which are not classified above.

0330 Fundamentals of Business (1). Basic courses which contribute to an understanding of activities common to the world of business. Courses frequently included deal with business mathematics, communication skills, office machines and business law.

0331 Business Arithmetic/Mathematics. The study of various aspects of arithmetic which apply particularly to business problems. Usually included in the mathematics subject matter for business applications are: (1) the rationale of computation by means of the four basic operations with the rational numbers; (2) the decimal numeration system; (3) ratio, proportion and percent; (4) measurement; (5) formulas; and (6) graphs.

0332 Business Communications. The study of oral and written English as they apply to business. The emphasis is on the type of correct and proper English needed by the secretary, stenographer and clerk and includes correctness and clarity in style and vocabulary in business correspondence, memorandums, formal and informal reports and writing minutes.

0333 Business Law. The study of the principles of law as they relate to business transactions and to the individual and his/her job responsibilities, the rights of individuals and businesses and other individuals and businesses with whom they deal. Usually, emphases are placed on considerations such as contracts, insurance, loans, sales, negotiable instruments, partnerships, corporations, principal and agent and property.

0334 Business Machines. A combination of subject matter and guided experiences concerned with developing in pupils the knowledge, understanding and varying degrees of skills related to a variety of machines used in business offices. Instruction and practice activities are designed to provide pupils with an introduction to computing machines and with opportunities to build acquaintanceship-level skills on adding machines (ten-key and full-key) and on calculating machines (key-driven, rotary, printing and electronic).

0335 Office Work Experience. Planned educational activities designed to permit application, in a realistic situation, of background and skill knowledge previously leaned through cooperative programs with an approved teacher-coordinator in the business community, directed experience programs providing systematic supervision of the pupil learning situation in or out of school or simulated programs providing realistic classroom work experience directed by a qualified teacher.

0336 Clerical Practice. Learning situations involving laboratory and discussion experiences which are designed to provide opportunities for pupils not interested in or not pursuing secretarial or bookkeeping knowledge and skills to develop knowledge and skills in clerical operations. Emphasis is on various activities (e.g., filing, record keeping, sometimes advanced typing, telephone and telephone usage, mail room activities, shipping procedures, personality development, machine operation and job application procedures).

0337 Consumer Education. The study concerned with the development of knowledge, understanding, appreciations and skills involved in the economic welfare of the consumer and consumer groups in everyday life (e.g., competency in managing money, purchasing and using goods and services, banking, investments, credit, consumer legislation, evaluation of consumer research and product testing and the role of the consumer in the economy).

0338 Data Processing and Computer Operation. Learning activities concerned with surveying and studying the rapidly growing need for and uses of electronic data processing systems in the business office and the implications for management, including the analysis and study of concepts of computer operations. Often simple applications are made in the areas of payroll, inventory, customer records and billing. This is sometimes a separate course when equipment is available or it is often a part of an office practice or bookkeeping course when equipment is not available.

0339 Other Fundamentals of Business (1). Include here other organized subject matter and activities contributing to the understanding of concepts of office experiences not classified above.

0340 Fundamentals of Business (2). This body of course work includes basic subject matter providing the student with insights which may contribute to the making of career decisions in the areas of business and also provides fundamental information to be built upon with future course work.

0341 Economics. The study of man's use of limited resources to satisfy his wants, resources transformed by production into goods and services which, upon distribution, are transformed by consumption to yield the satisfaction of wants. The study of economics includes the analysis of the implications of alternative choices in the allocation of resources.

0342 Exploratory Business. An organization of subject matter and activities designed to assist the pupil in determining the extent of his interest in and aptitude for activities related to business employment. Emphasis is usually on limited skill objectives in shorthand, selling, bookkeeping and clerical duties.

0343 General/Introductory Business. Subject matter designed to make available to all pupils an introductory study of business, including: (1) an understanding and appreciation of the nature, scope and functions of the business economic system in meeting consumer needs and wants; (2) an understanding of economic principles and desirable business practices which should be followed by consumers in the wise handling of their business affairs; and (3) an understanding and appreciation of career opportunities which are to be found in business occupation.

0344 Insurance and Risks. The study of the foundations of the standard forms of insurance and the functions of those following an insurance career. Subject matter usually emphasizes the practices and major coverage involved in life, fire, casualty, automobile and property insurance; the nature of risk; the social and economic services of insurance; and insurance as a vocation. Organized subject matter and learning experiences related to the tasks performed by sales and management, personnel for insurance carriers of all types or agents representing carriers and brokers dealing in the sale or placement of insurance contracts with carriers.

0345 Investments. An organization of subject matter concerned with the study of sources of capital, various types of securities, methods of financing, principles of investing, policies of investing and kinds of financial and investment institutions.

0346 Business and Management. The study of planning organizing and controlling a business, including both the organizational and human aspects, often with emphasis on various theories of management, the purpose of which is to develop in pupils the knowledge and understanding necessary for managing people and functions and making decisions.

0347 Personal Development and Human Relations. Learning experiences designed for improving self-management and enhancing social and job performance. Emphasis is on improving study and work habits, qualities of leadership, grooming and personal appearance and the analysis of personality deficiencies and ways of overcoming them.

0348 Personal Finance. Subject matter concerned with the study of everyday personal financing problems including such aspects as budgeting, borrowing, charge accounts, installment buying, insurance, savings, investments, pensions, social security, home ownership, banking, taxes and wills and estates.

0349 Other Fundamentals of Business (2). Include here other organized subject matter and activities emphasized in the fundamentals of business which are not classified above.

0350 Shorthand. The study of subject matter and the development of skills concerned with the substitution of symbols for letters, syllables or words normally written in longhand as a means of achieving rapidity in writing. It also involves the related activities usually associated with transcribing the notes back into the common language through the use of typewriters and includes the concomitant clerical activities.

0351 Machine Shorthand. Learning activities which are designed to provide opportunities for pupils to develop skills in recording dictation through the use of a machine, as contrasted with recording dictation with a pen or pencil; frequently, high speed recording is emphasized.

0352 Personal Use Shorthand. Learning activities which are designed to provide opportunities for pupils to study a highly simplified alphabetic or symbol system of shorthand for personal use and to develop skill, through practice, in using it. In addition, instruction usually includes emphasis on taking notes (e.g., when working with printed materials or listening to lectures or participating in discussions or meetings).

0353 Shorthand Theory. Study and practice activities concerned with the basic theory of shorthand, including the shorthand alphabet, brief forms, phrasing principles and abbreviating principles and the development of fluency in writing shorthand outlines. Also included are study and practice activities concerned with the refinement of basic shorthand principles and the extension of the shorthand vocabulary.

0354 Shorthand Dictation/Speed Building. Study and practice activities, sometimes called advanced shorthand, which usually follow the elementary principles course, but which may be introduced in shorthand. The purpose of the course is to develop shorthand vocabulary; to develop speed, accuracy and shortcuts in taking dictation; and to develop sustained dictation with ordinary corrections and interruptions simulating office conditions. Designed to develop an expert level of transcription skill. Special dictation involving technical vocabularies such as those of medicine, law, engineering and science often is included.

0355 Shorthand/Machine Transcription. Learning activities which provide for combining the skills of taking dictation on new material and transcribing it rapidly and accurately at the typewriter in mailable form. Considerations are given to special transcription problems such as language structure and style, letter form, transcription shortcuts, vocabulary, punctuation and general duties of office practice. Also included are study and practice activities concerned with transcribing letters, reports or other recorded data, using a transcribing (voice reproducing) machine and a typewriter.

0356 Secretarial Practice. Learning activities which include a combination of subject matter and skills development activities designed primarily for pupils who are interested in stenographic or secretarial work. Emphasis is on a variety of knowledge and skills (e.g., refining and improving dictation and transcription skills in an office setting, using business machines, developing personal etiquette and grooming skills, writing letters and reports for the executive, planning travel itineraries, filing and maintaining records for management, achieving advanced typewriting skills and learning about office hosting).

0357 Specialized Shorthand Terminology/Transcription. A course designed to acquaint the pupil with the specialized terminology (legal, medical, scientific/technical or other) and special shorthand forms of the selected field through the use of shorthand dictation exercises. The presentation includes transcription practice activities, combining, specialized shorthand outlines, spelling, pronunciation and definitions of the most used specialized terms, with practical application at the typewriter.

0358 Specialized Secretarial Practice. A combination of subject matter and skills/development activities in the specialized fields of secretarial practice. Emphasis is on the secretarial duties and procedures peculiar to the field and on refining and improving dictation and transcription skills in the setting of the legal office, the medical office or hospital or the scientific or technical office or laboratory.

0359 Other Shorthand. Include here other organized subject matter and activities appropriate to acquiring skills in shorthand which are not classified above.

0360 Typing/Keyboarding. Subject matter and learning experiences designed to develop typing/keyboarding skills and to practice common applications.

0361 Personal Typing. A combination of subject matter and practice experiences to provide opportunities for pupils to develop knowledge about and skills in typewriting, primarily for personal use. Emphasis is on the attainment of limited skills in typewriting using straight copy and on composition of original material at the typewriter, such as personal correspondence, themes, outlines and reports.

0362 Production Typing. Planned learning experiences which are concerned with the improvement of basic typewriting techniques and the application of skills to the development of a high degree of speed and accuracy in producing typed materials on an office production basis, including letters, envelopes, cards, labels, manuscripts and other simulated office jobs.

0363 Typewriting 1. Subject matter and practice experiences which are designed to assist the pupil in developing the touch system in typewriting, mastery of the keyboard and reasonable proficiency in typewriting from straight copy. Emphasis is also on the correct operation of the manipulative parts of the typewriter, techniques in making corrections, preparing simple tabular matter, following instructions and solving problems on the typewriter and skill in using grammar, punctuation and spelling. Usually the speed goal ranges from 35 – 50 words per minute.

0364 Typewriting 2. The learning experiences in this course are concerned with the further development of the skills emphasized in typewriting 1, with concentration on speed and accuracy and production typewriting on a sustained basis. Some attention is given to composition at the machine. The speed goal ranges from 60 – 75 words per minute.

0369 Other Typing/Keyboarding. Include here other organized subject matter and activities which will contribute to the acquiring of typing and keyboarding skills and which are not classified above.

0390 Other Business Courses. Include here other organized subject matter and activities which are not classified above.

0400 Distributive/Marketing Education. Distributive education includes various combinations of subject matter and learning experiences related to the performance of activities that direct the flow of goods and services, including their appropriate utilization from the producer to the consumer or user. These activities include selling and such sales supporting functions as buying, transporting, storing, promoting, financing, marketing research and management. Distributive education is comprised of programs of occupational instruction in the field of distribution and marketing. These programs are designed to prepare individuals to enter or progress or improve competencies in distributive occupations.

Emphasis is on the development of attitudes, skills and understanding related to marketing, merchandising and management. Instruction is offered at the secondary, post-secondary and adult education levels and is structured to meet the requirements of gainful employment and entrepreneurship at specified occupational levels. Distributive occupations are found in such areas of economic activity as retail and wholesale trade, finance, insurance, real estate, services and service trades, manufacturing, transportation, utilities and communications.

0410 Distributive Education Clusters. A curriculum/course of study which proposes to prepare students for more than one occupation in the area of distributive education.

0420 Distributive Education 1.

0421 Advertising Services. Organized subject matter and learning experiences related to planning, development, placement and evaluation tasks performed by distributive employees and management personnel in demand creation and sales promotion activities, utilizing displays, merchandising aids and mass media in such enterprises as advertising agencies, display houses, retail and wholesale establishments and production industries.

0422 Apparel and Accessories. Organized subject matter and learning experiences related to the variety of sales, fashion coordination and sales-supporting tasks performed by distributive employees and management personnel in retail and wholesale establishments primarily engaged in selling clothing of all kinds, including related articles for personal wear and adornment.

0423 Automotive. Organized subject matter and learning experiences related to the variety of sales and sales-supporting tasks performed by distributive employees and management personnel in retail, wholesale and service establishments engaged in selling, renting, storing or caring for cars and trucks and in selling automotive parts, accessories and equipment.

0424 Finance and Credit. Organized subject matter and learning experiences related to the tasks performed by distributive employees and management personnel in institutions engaged in deposit banking and related services: extending credit in the form of loans, services allied with the exchange of securities and commodities or consumer credit and collections.

0425 Floristry. Organized subject matter and learning experiences related to a variety of sales and sales-supporting tasks performed by distributive employees and management personnel in retail and wholesale establishments engaged in selling floral arrangements, cut flowers, growing plants, artificial plants and related items for ornamental use.

0426 Food Distribution. Organized subject matter and learning experiences related to a variety of sales and sales-supporting tasks performed by distributive employees and management personnel in establishments primarily engaged in selling food for home preparation and consumption or selling a general or commodity line of food products at wholesale.

0427 Food Services. Organized subject matter and learning experiences related to the sales and sales-supporting tasks performed by distributive employees and management personnel in establishments serving prepared foods and drinks for consumption on their own premises or at a place designated by the customer.

0428 General Merchandise. Organized subject matter and learning experiences related to a variety of sales and sales-supporting tasks performed by distributive employees and management personnel engaged primarily in selling various types of merchandise at retail in department stores, junior department stores, variety stores, general merchandise stores, discount stores and catalog houses.

0430 Distributive Education 2.

0431 Hardware/Building/Farm and Garden. Organized subject matter and learning experiences related to various sales and sales-supporting tasks performed by distributive employees and management personnel in establishments engaged primarily in selling one or more of the following product lines at retail, at wholesale or to contractors: hardware, paint, wallpaper, lumber, building materials, supplies and equipment for home construction or farm and garden supplies and equipment.

0432 Home Furnishings. Organized subject matter and learning experiences related to various sales and sales-supporting tasks performed by distributive employees and management personnel in retail and wholesale establishments engaged primarily in selling home furnishings, such as furniture, household appliances, floor coverings, draperies and specialized lines of home items.

0433 Hotel and Lodging. Organized subject matter and learning experiences related to the tasks performed by distributive employees and management personnel in establishments which provide lodging, lodging and meals, convention facilities and other services on a year-round or seasonal basis to the general public or to an organization's membership.

0434 Industrial Marketing. Organized subject matter and learning experiences related to the tasks performed by sales and management personnel in establishing market potentials and selling goods and services to business and institutional buyers for use in their operations.

0435 Insurance. Organized subject matter and learning experiences related to the tasks performed by sales and management personnel for insurance carriers of all types or by agents representing carriers and brokers dealing in the sale or placement of insurance contracts with carriers.

0436 Personal Services. Organized subject matter and learning experiences related to the tasks performed by sales and management personnel in establishments primarily engaged in providing services. Generally these services are concerned with personal improvement and the care of a person or his/her apparel. Included in this category are laundries and dry-cleaning establishments, shoe repair shops, funeral homes, photographic studios and dance or art studios.

0437 Real Estate. Organized subject matter and learning experiences related to tasks performed by persons who act for themselves or as agents for others in real estate brokerages or other firms engaged in buying, selling, appraising, renting, managing and leasing of real property.

0438 Recreation and Tourism. Organized subject matter and learning experiences related to the variety of sales, counseling and sales-supporting tasks performed by distributive employees and management personnel in establishments primarily engaged in providing amusement, recreation, entertainment, recreational supplies and equipment or travel services. This instruction program also is designed for employees and management personnel engaged in other travel-serving businesses who assume responsibilities for stimulating the local economy through tourism.

0440 Distributive Education 3.

0441 Transportation. Organized subject matter and learning experiences related to the physical movement of people, personal effects and products and the sales, storing and sales-supporting tasks performed by distributive employees and management personnel in enterprises engaged in passenger and freight transportation, public warehousing and services incidental to transportation.

0442 Retail/Wholesale Trades, Other. Include here other organized instructional programs and learning experiences emphasized in sales and sales-supporting tasks performed by distributive employees and management personnel in establishments engaged in selling merchandise purchased for resale to customers for personal, household and business or farm use and to places of business engaged primarily in selling goods to retailers and to industrial, commercial, institutional and professional users or in bringing buyer and seller together, which are not listed above.

0449 Other Distributive Education Occupations. Include here other organized subject matter and activities related to distributive education which are not listed or classifiable in one of the categories above.

0450 Distribution. Include here other organized instructional programs and learning experiences emphasized in marketing functions and performed by employees, managers and/or proprietors in establishments engaged in selling products or providing services to individuals and business establishments, including selected service trades, which are not classifiable as either retail or wholesale in nature and function.

0451 Distribution 1. Organized learning experiences which are concerned with the competencies needed by those in basic entry jobs in distribution. The subject matter usually includes a survey of the marketing functions operating in a business enterprise and basic information and skills related to a product line or type of distributive service and stresses the application of tool subjects, personal employability and economic understandings.

0452 Distribution 2. Organized learning experiences which precede Distribution 3 and which are concerned with the competencies needed by those in career-development jobs in distribution. The subject matter usually stresses the marketing functions operating in a business enterprise and knowledge and techniques related to product lines and includes human relations, judgment skills, problems in the tool subjects and the role of distribution in the economy.

0453 Distribution 3. Organized learning experiences which typically follow Distribution 2 and provide for more extensive treatment of the activities carried on in Distribution 2. Usually the subject matter is approached from the point of view of the employee in relation to management activities and merchandising problems. Continued emphasis is given to the effective use of tool skills and the social and economic responsibilities of those engaged in distribution.

0490 Other Distributive Education. Include here other organized subject matter and activities emphasized in distributive education not listed above or classifiable in one of the above major categories.

0500 English Language Arts. English language arts is comprised of the body of related subject matter or the body of related courses organized for carrying on learning experiences concerned with developing (1) an understanding of the language system, (2) proficiency and control in the use of the English language, (3) appreciation of a variety of literary forms, (4) understanding and appreciation of various aspects of past and present cultures as expressed in literature and (5) interests which will motivate lifelong learning.

0510 Language Skills. Subject matter and experiences concerned with knowledge, understanding and skills designed to develop competency in the use of language. Emphasis is on (1) oral language involving "intake" (listening) and "output" (speaking) and (2) written language involving "intake" (reading) and "output" (writing). Activities include the development of vocabulary, concepts, interpretations, reactions and responses and concentration on skills in writing, reading, speaking and listening.

0511 Reading. Instruction designed to develop the skills necessary to perceive and react to patterns of written symbols and to translate them into meaning. The teaching of reading is differentiated according to a number of levels and objectives. The continuous development of reading skills and vocabulary applies to all subject-matter areas, emphasizing selected skills and vocabulary appropriate to pupils' needs in different learning situations.

0512 Handwriting. Instruction designed to assist pupils in learning the processes and developing the skills involved in using an inscribing instrument to record manually material to be read.

0513 Spelling. Organized subject matter, experiences and learning activities concerned with developing the mind-eye-hand coordination and memory involved in ordering letters into whole words according to standard written usage.

0514 Punctuation. Experiences designed to develop an understanding of the established system of points or marks used in written English to indicate the syntactic units in their relationships. The relationship of the marks to syntactic factors (such as sentence, clause and phrase), to rhetorical factors (such as emphases, parallelism and subordination) and to voice factors (intonation patterns) may all be shown.

0515 Listening. Activities which are planned to sharpen pupil's listening skills and to foster appreciative, attentive and analytical listening with increasing skill.

0516 Dictionary Skills. Experiences designed to develop an understanding of the process by which dictionaries are constructed and the type of information available from this source, together with the skills needed to locate and use this information.

0517 Reference Skills. Experiences designed to develop an understanding of the many types of reference materials and the type of information particular to each, together with the development of the skills needed to use these references effectively and efficiently.

0518 Voice and Diction. The study and application, through exercises, of knowledge about voice production and the means for improving projection, articulation, pronunciation, phrasing, melody patterns, et al. and for developing (where needed), often through the use of phonetics, standard language.

0519 Other Language Skills. Include here other organized subject matter and experiences emphasized in language skills which are not listed above.

0520 Linguistics. The descriptive, historical and theoretical study of language, such as its nature, structure, varieties and history, including especially the sound system (phonology), grammatical system (morphology, syntax), lexical system (vocabulary, semiology) and writing system.

0521 Phonology. The descriptive, historical and theoretical study of the sound system of language or languages.

0522 Grammar. The division of linguistics including primarily morphology and syntax; hence, the study by various methods of the structural devices by which the meaning-gearing units of a language (morphemes, words, phrases, sentences) are identified and their relationships indicated.

0523 Usage. The study and teaching of the ways in which certain selected features of a language, especially those not system-centered or covered by general rules, are employed (the descriptive approach) or should be employed (the prescriptive approach). The features may be grammatical, lexical or other and they may be seen in relation to (1) the social of esthetic milieu (e.g., illiterate, common and cultivated) and (2) the use to which they are put (e.g., conversation or formal address).

0524 History of the English Language. The study of the ways in which the Anglo-Saxon dialects, translated to Britain in the Fifth Century A.D., developed in the course of time into the language today called “English.” Any or all aspects of the broad subject are included, but attention centers especially on the “outer history” (the influence of nonlinguistic factors such as social and political change) and the “inner history” (the processes of general language change as they affected this specific language).

0525 Dialectology. The study of the features of a language, written or spoken (sounds, forms, constructions, words), as they vary individually or in related groups with respect to their distribution, geographical or social. Theoretically, it can be synchronic (of a single point in time); practically, it is diachronic (historical), since the variations can be understood only as the result of developments occurring over a span of years. Dialects often are thought of as those varieties with a language which have more features in common with each other than they have separately.

0526 Semantics. The historical and descriptive study of meaning as a linguistic phenomenon, including the structure of the meaning system of a language or set of languages, the components of meaning and their combination in larger structures of meaning, the association of meanings with morphemes and words and the systematic study of meaning change. Specifically, the study of semantics deals with meaning as a system within the overall structure of language; general semantics deals with meaning as a relationship between linguistic signs and the outside world.

0527 Study about Language. A cover term used to include any instruction about language or languages (as distinct from instruction in a language or training in the skills of using language) which may be included in the curriculum from the elementary grades on, but which is not formal and developed sufficiently to be denominated linguistics (Q. V.).

0529 Other Linguistics. Include here other organized subject matter and experiences emphasized in linguistics which are not listed above.

0530 Literature. The study of printed materials which have noteworthy content and excellence of style and which may be identified by country, type and/or period of time. Such study may be directed to bodies of national literature such as American and British or may be inclusive as in world literature, which term usually includes Oriental literary works. The types usually considered in the study of literature are biography, drama, essay, fiction and poetry. Myths and legends are sometimes considered as types. Often the focus is on specialized areas such as Biblical literature or classical literature. Occasionally, literary works are selected for a special group as in children's literature and literature for adolescents. For developing taste and critical judgment, writing and discussion are frequently a means of instruction in the study of literature.

0531 By Source. The study of selected literary works of various types, including American, Biblical, Classical (ancient Greece and Rome), English and world (of Western and Eastern cultural origin from ancient times to the present) literary works.

0532 By Genre. Includes the study of: the lives of persons in narrative accounts which have stylistic and other formal qualities (biography); the type of literature distinguished by plot, setting, theme and characters (drama); expository writings of a formal and informal kind (essay); short stories and novels with special attention to point of view, plot, character, setting and theme (fiction); literary selections which are characterized by rhythm, imagery, words chosen for their connotative values and varied figures of speech, such as similes and metaphors (including poetry); and, other literary works.

0533 Children's Literature. The study of the portion of the larger body of literature which has both appeal and interest to children and is understood by them. Literature for children can be found in the various genres and can be obtained from both English and other sources. It extends from picture books designed specifically for young children to adult reading material.

0534 Literature for Adolescents. The study of that portion of the large body of literature which has appeal and interest and can be understood by young people of the age range commonly called "adolescent." Literature for adolescents can be found in the various genres and can be obtained from both English and other sources.

0535 Myth and Legend. The study of stories, ballads and plays which have come from the oral tradition of national groups and which constitute part of their literature. Such folk material sometimes is organized as a unified body, but more frequently is combined with other literary works into thematic or type arrangements. Appreciation of esthetic qualities of such selections often are enhanced by their being sung, recited or performed.

0536 Humanities. The study of a group of related subjects such as literature, art, music, religion, history, philosophy and classical and modern languages, with literary works usually forming the core, concerned with man's individual cultural achievements and values in society as distinguished from social institutions and customs of the natural world. Sometimes aspects of the various subject-matter areas are taught separately, but repeatedly; in other instances, these aspects of subject-matter areas are fused or integrated.

0539 Other Literature. Include here other organized subject matter and experiences emphasized in literature which are not listed above.

0540 Composition. Learning activities concerned with the art of selecting, combining and arranging words in connected discourse.

0541 Theory. The study of the form of composition emphasizing dependence on principles and rules which have evolved through time, as well as dependence of personal abilities and the language used. Mental ordering of ideas precedes writing. Ideas are explored, experimented with and revised through writing. Included are the studies of: formal principles frequently included in composition courses to improve the reasoning of the writer (logic); the art of discourse and its various meanings (rhetoric); and, the body of principles sometimes included for study and application in composition courses (general semantics).

0542 Writing. Learning experiences designed to provide opportunities for pupils to develop knowledge, understanding and skills essential to self-expression (e.g., ideas, interests and facts in written language). Writing forms vary according to the content, the audience and the purpose of the writer. Included are expository writing, persuasive writing, creative writing and narrative writing.

0543 Journalism. The study and practice of writing, editing and publishing newspapers and periodicals. Instruction usually emphasizes reporting, editorial writing, feature writing and other journalism.

0544 History of Journalism. The study of the financial, technical and editorial processes and the contributions of individuals involved in the publishing of newspapers and periodicals from the beginning of such publications to the present.

0549 Other Composition. Include here other subject matter emphasized in journalism which is not listed above.

0550 Speech. Subject matter and experiences comprised of a wide spectrum of studies and activities that range from the specific (voice science) through the humanistic (rhetoric) and the behavioral sciences (group dynamics) to the artistic (oral interpretation of literature). The unifying feature of these studies and activities is the predominance, in varying degrees or oral communication.

0551 Rhetoric and Public Address. The study of the practical arts of speaking as revealed in the variety of forms and functions evident in public discourse. Emphasized are speech making (composition and delivery), argumentation and debate, audience analysis and listening behavior, persuasion, discussion, parliamentary procedure, speech criticism and the history of rhetoric and public address.

0552 Oral Interpretation of Literature. The study of the principles and the opportunities for practicing the art of analyzing and reading literature aloud to others. This includes the theory and practice of group readings of literary works (choral reading) and the analysis and performance of dramatic works embodying the principles of oral interpretation of literature as opposed to those of acting (readers' theater).

0553 Speech Improvement. Subject matter and experiences concerned primarily with the acquisition, largely through study and exercises, of such basic language skills as adequate projection, articulation, phrasing, vocal variation and appropriate usage.

0554 Speech through Mass Media. The study and practice of the techniques and procedures of mass media as well as the identification of artistic features unique to each medium. The study of history and criticism is usually coupled with experiences in the arts of radio, television and/or films.

0559 Other Speech. Include here other organized subject matter and experiences emphasized in speech which are not classifiable or listed above.

0560 Dramatic Arts. Subject matter and experiences concerned with a wide range of studies and activities including play writing, dramatic literature, scenic design, acting, directing and the supporting arts and crafts of the theater and of selected aspects of radio, television and film.

0561 Acting. Theory and practice in the art and craft of interpreting roles from dramatic literature for presentation on the stage or through certain mass media.

0562 Dramatic Literature. The study of the types, forms and styles of plays from both the past and the present with special emphasis on the elements of production that are used in transposing a manuscript into living theater.

0563 Creative Dramatics. Learning activities wherein pupils, using non-dramatic literary materials created by themselves or by others, create informal, nonscripted plays using their own words and movements.

0564 Play Production. The study of, coupled with opportunities for practical experience, such component elements in producing plays as directing, staging, consuming, makeup, properties and business management.

0565 Play Writing. A study of the theory of dramatic writing (form, structure, style), coupled with an examination of representative plays and appropriate exercises in writing.

0566 Technical Theater and Design. An intensive study of the physical aspects of play production including scenic design, costume design, lighting design and stage craft with opportunities, frequently in conjunction with co-curricular activities, for practical experiences.

0567 Theater Criticism. The study of the theater including frequently the related arts of film and television, emphasizing such elements as esthetics, social impact and historical perspective.

0568 Theater History. The study of the development of dramatic literature, the physical theater, the elements of production and the artists and craftsmen who have contributed to our theater heritage.

0569 Other Dramatic Arts. Include here other organized subject matter and experiences emphasized in dramatic arts which are not listed above.

0590 Other English Language Arts. Include here other organized subject matters and experiences emphasized in English language arts which are not listed above.

0600 Foreign Languages. The body of subject matter in this area is comprised of a variety of foreign languages, including English as a foreign language. Classified under this heading are the various classical and modern languages. Usually the activities involved in teaching and learning of a foreign language are planned in terms of selected objectives: (1) to assist the pupil in acquiring progressive proficiency in the control of the skills of listening comprehension, speaking, reading and writing and the skills in structural analysis; (2) to develop the pupil's capacity to apply these acquired skills in understanding, analyzing and interpreting a variety of forms of past and current thought; and (3) to increase the pupil's knowledge and understanding of the countries, cultures and attitudes of the peoples whose language is being learned.

0610 Classical Languages. Usually considered to be the study of the language, literature and culture of an ancient civilization. Included are Arabic, Chinese, Greek, Hebrew, Latin and other classical languages.

0620 Modern Foreign Languages. The study of the language, literature and culture of a selected segment of the population of the modern world. Included are Modern Arabic, Colloquial Arabic, Modern Mandarin Chinese, Cantonese Chinese, Czech, Danish, English (as a foreign language), French, German, Modern Greek, Hawaiian, Modern Israeli, Italian, Japanese, Norwegian, Polish, Portuguese, Russian, Spanish, Swedish and other modern foreign languages.

0630 Humanities. The study of a group of subjects such as classical and modern languages, art and music, with foreign languages usually forming the core, concerned with individual cultural achievement in society as distinguished from social institutions and customs of the natural world. Sometimes aspects of the various subject-matter areas are taught separately; in other instances, these aspects of subject matter are fused or integrated.

0690 Other Foreign Languages. Include here any other foreign languages which are not listed above.

0700 Health Occupations Education. Education for health occupations comprises the body of related subject matter or the body of related courses and planned experiences designed to impart knowledge and develop understanding and skills required to support the health professions. Instruction is organized to prepare pupils for occupational objectives concerned with assisting qualified personnel in providing diagnostic, therapeutic, preventive, restorative and rehabilitative services to people, including understanding and skills essential to provide care and health services to patients.

Education for health workers usually is conducted by recognized education agencies and appropriate health institutions and services that can make available the quality and kind of experiences needed by the trainee in developing the competencies required for his occupational goal.

Instructional programs which prepare persons for occupations that render health services directly to patients provide planned instruction and experience in appropriate clinical situations. For occupations that render health services which do not involve direct services to patients, planned instruction and experience in laboratories and/or appropriate work situations are provided as an integral part of the instructional program.

0710 Health Occupations Cluster. A curriculum/course of study which proposes to prepare students for more than one occupation in the area of health occupations.

0720 Dental. Included in this category are occupations concerned with supportive services to the dental profession.

0730 Medical Laboratory Technology. Planned subject matter and laboratory experiences concerned with bacteriological, biological and chemical tests to provide data for use in diagnosis and treatment of diseases using microscopes, micrometers and other instruments. Persons prepared in this area usually work under the supervision of medical technologists, clinical pathologists or physicians.

0731 Medical Laboratory Assisting. A combination of subject matter and experiences organized to prepare a person to work under the supervision of medical technologists, clinical pathologists or physicians to perform routine clinical laboratory procedures.

0739 Other Medical Laboratory Technology. Include here other organized subject matter and experiences emphasized in occupations, not listed or classifiable above, which are concerned with medical laboratory technology.

0740 Nursing. A combination of subject matter and clinical experiences designed to prepare a person to provide nursing care to patients in hospitals, sanitariums, clinics or other institutions by administering medications and treatments, assisting the physician during treatment and examination of patients or performing related auxiliary services.

0741 Nursing Assisting. A combination of subject matter and experiences which prepares a person to perform simple tasks involved in the personal care of individuals receiving nursing services. These tasks are performed under the supervision of a nurse.

0749 Other Nursing. Include here other organized subject matter and experiences emphasized in occupations, not listed or classifiable above, which are concerned with nursing.

0750 Rehabilitation. A combination of subject matter and experiences designed to prepare a person to work under the direction of a physician and the supervision of other appropriate specialists in assisting handicapped persons to overcome or compensate for any loss of function and to restore the individual's physical and/or mental health to an optimum level.

0751 Occupational Therapy. A combination of subject matter and experiences designed to prepare a person to assist the professional occupational therapist in implementing the plan of therapy for a patient as prescribed by a physician.

0759 Other Rehabilitation. Include here other organized subject matter and experiences emphasized in occupations, not listed or classifiable above, which are concerned with rehabilitation.

0760 Miscellaneous Health Occupations. Include here other health occupations education programs, not elsewhere classified, which prepare a person to provide specified medical and health services.

0761 Medical Assisting. A combination of subject matter and experiences designed to prepare a person to perform functions and follow procedures concerned with diagnosis and treatment of patients in a physician's office. Instruction includes physical examinations, laboratory tests, x-rays, measurements and medications.

0762 Community Health Aide. A combination of subject matter and experiences designed to prepare a person to serve as liaison between professional health workers and the recipients of health services. Instruction emphasizes basic understanding of biology, communicable diseases, environmental health, personal hygiene, infants, medicines and family and community resources.

0790 Other Health Occupations. Include here other subject matter and experiences emphasized in health occupations education which are not listed or classifiable above.

0800 **Physical Curriculum**. The body of related subject matter and activities in health and safety in daily living, physical education and recreation are organized for carrying on learning experiences concerned with developing: (1) knowledge, attitudes, appreciations and conduct essential to individual and group health; (2) awareness of, concern for and knowledge, skills and judgment necessary for practicing and promoting personal and public safety in the home, at school, on the job and in traffic; and (3) physical and mental growth and fitness by means of activities designed to improve the muscles, motor skills and attitudes and habits of conduct of individuals and groups. Included under this heading are health, safety in daily living, physical education and recreation.

0810 Health Education. Learning activities which utilize experiences for influencing and understanding attitudes and practices relating to individual, family and community health. Instruction is based on scientific facts and truth which serve as a foundation for decision-making and action to achieve health potentials.

0811 Community Health. The study of: (1) the availability and accessibility of public, private and voluntary health services and facilities; (2) the functions and services of local, state and federal health agencies, including public, voluntary and professional; and (3) prevailing health conditions in the community.

0812 Consumer Health. Learning experiences designed to help pupils develop the ability to make sound decisions in the selection and utilization of health services, the selection of health and accident insurance and the purchase of health products. Emphasis is also on developing knowledge essential for recognizing quackery and false advertising in relation to foods, drugs and mechanical devices.

0813 Disease Prevention and Control. The study of the cause, control and prevention of disorders which impair health, with emphasis on prevention. The various diseases are usually categorized under two headings: "communicable" and "chronic." The former includes diseases which can be transferred from one person to another, such as tuberculosis, venereal diseases and measles; the latter includes diseases such as cancer, heart disease, multiple sclerosis and cerebral palsy.

0814 Environmental Health. Learning experiences designed to help the pupil understand the effect upon man's health and well-being of such environmental factors as water supply, pollution control, food contamination, air pollution, radiation exposure, crowdedness, noise and mobility.

0815 Family Life Education. The study of the family as an entity and as a unit in the community; the physical, psychological, sociological and emotional aspects of growth toward maturity; and the biology of reproduction.

0816 Growth and Development. The study and development of understanding concerning the physical, mental, emotional and social changes which occur in human development from conception through adulthood. Included are such areas as body structure and function, heredity, environmental influences and differences and likenesses among people.

0817 Health Maintenance and Care. Organized learning experiences directed toward helping the individual to assume responsibility for attaining optimum personal health through giving attention to such factors as the development and maintenance of personal fitness (physical fitness); a balance in exercise, work, sleep and rest, relaxation and recreation; and body care and grooming.

0819 Other Health Education. Include here other organized subject matter and experiences emphasized in health education which are not listed above.

0820 Safety. Subject matter and learning experiences concerned with developing in individuals (1) an awareness and understanding of hazards of everyday living and (2) the knowledge, habits, attitudes and skills which will enable them to function at optimum level in the presence of hazards.

0821 Firearms. The study of the proper use of firearms including knowledge of the gun and its working mechanism; its use in hunting, trap and skeet shooting and marksmanship; and legal requirements related to firearms.

0822 Fire Safety. The study of fire safety emphasizing subject matter and learning experiences designed to develop desirable attitudes regarding fire prevention and fire waste and to help pupils understand the hazards and benefits of fire, including causes and preventive measures. Consideration is given to various common hazards such as smoking, matches, electricity, heating units, explosive materials, rubbish, outdoor fires, lightning and construction defects and to procedures to be followed in a case of fire (e.g., escape plans and fighting fires).

0823 Holiday and Vacation Safety. A familiarization with and study of hazards as they apply to holidays, for example: Christmas (hazards of shopping, decorating, preparing a safe Christmas tree and electrical equipment); Halloween (costumes, tricks and treating and traffic safety); Fourth of July (fireworks and explosives); and, Labor Day, Veteran's Day, New Year's Day (drinking and driving). A study of vacation safety is emphasized, including constant changing of environment which necessitates more self-responsibility due to less supervision than at other times. Frequently considered are playgrounds, parks and camping areas, public places (stores, churches, libraries, theaters), public transportation, excursions, general recreational areas (picnicking, hiking), fishing, bathing and swimming, canoeing, sunburn and exposure and traffic safety.

0824 Personal Responsibility in Unsupervised Activities. Learning experiences designed to develop pupils' self-responsibility and responsibility for others as they participate in unsupervised activities. Consideration is usually given to the following areas: (1) safe play sites, (2) sportsmanlike conduct, (3) respect for property, (4) places to avoid, (5) strangers and (6) procedures to follow in case of accident.

0825 Safety in the Home. Learning experiences and activities designed to help pupils understand the hazards in and around the home, including: falls, burns, gas poisoning, poisons, mechanical suffocation, firearms, home workshops, garden tools and power mowers; the safe use of electrical fixtures and appliances; the treatment of cuts, scratches and bruises; the care and treatment of animals; and guidelines for engaging a baby-sitter.

0826 Safety in Physical Education and Recreation. Learning experiences and activities designed to develop in pupils an understanding of the hazards in physical education (including sports) and recreational activities; acceptance of responsibility for their own safety and that of fellow participants; and essential knowledge, skills, habits and attitudes for safe participation. These learning experiences are emphasized as an integral part of instruction in physical education and recreation.

0827 School Safety. A study of safety in and around the school – on playgrounds and in halls and stairs, classrooms and washrooms. Also emphasized in instruction are the responsibilities of the administration, teachers, pupils, custodians and parents.

0828 Water Safety. Learning experiences and activities designed to provide instruction emphasizing safety in swimming, diving, water sports, skin and scuba diving, handling of small crafts, skiing, surfacing, health precautions and rescue skills.

0829 Other Safety. Include here other organized subject matter and experiences emphasized in safety in daily living which are not listed above.

0830 Physical Education. Organized, sequential and systematic application of the concepts and principles of the art and science of human movement through the teaching/learning medium of physical activities. The types of planned movement experiences are organized under various descriptive titles of adapted physical education such as aquatics; body dynamics; dance, rhythms and dramatic activities; group games, contests and relays; individual and dual sports; outdoor recreational activities; stunts, tumbling and gymnastics; and team sports. Physical education is directed primarily to the pupil's ability and capability to move for purposes such as survival, health maintenance and improvement, fitness, education for leisure, communication and expression.

0831 Aquatics. Organized activities, in or on the water, designed to provide opportunities for pupils to experience activities such as swimming, diving, lifesaving, synchronized swimming, water games, handling small crafts, skin and scuba diving, water skiing and surfing.

0832 Body Dynamics. Planned physical activities based primarily on the pupil's special needs and desires for self-discovery, self-evaluation, self-direction and self-management in maintaining, motivating and improving his general level of total fitness and the achievement of better performance in special tasks and in daily living. These activities include conditioning exercises, fundamental movements, individual self-testing events and posture education.

0833 Dance, Rhythms and Dramatic Activities. Activities which are imitative or creative expressions of movement designed to communicate ideas and feelings. A wide variety of rhythmic, space and movement patterns are involved.

0834 Group Games, Contests and Relays. Planned developmental activities which provide opportunities for physical interactions among pupils in either cooperative or competitive situations. The activities are developed on a progressive and sequential basis from the very simple to the complex and include duck-in-pond, dodge ball, partner tag, chicken fight, Indian wrestling, tug-of-war and various types of relays.

0835 Individual and Dual Sports. Planned physical activities, with high carry-over possibilities for lifetime use, generally involving participation by one or two pupils competing against one or two pupils in the same activity according to predetermined rules. Such activities include the following: archery, badminton, bowling, fencing, golf, handball, swimming, tennis, track and field and wrestling.

0836 Outdoor Recreational Activities. Planned learning experiences which are usually organized as noncompetitive, voluntary, out-of-door diversions conducted in a natural setting, often away from the school environment. Among such activities are the following: camping, cycling, fishing, hunting, ice skating, riding, skin and scuba diving, small crafts, snow skiing, surfing and water skiing.

0837 Stunts, Tumbling and Gymnastics. A series of activities designed to provide the pupil an opportunity to perform formal movements in various combinations and to create new movements while participating in activities such as balancing, building pyramids and performing novel antics and actions as an individual, with a partner or in a group. Such activities involve vaulting over various apparatus and exercising on mats, parallel bars, horizontal bars, rings, ropes, a side horse or trampolines. Among the activities are the following: balance beam, building pyramids, parallel bars, horizontal bars, rings, ropes, side horse and trampoline.

0838 Team Sports. Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Such learning experiences and activities include the following: basketball, baseball, cross country, curling, field hockey, football, ice hockey, lacrosse, soccer, softball, speed-a-way, speedball, volleyball and water polo.

0839 Other Physical Education. Include here other organized subject matter and experiences emphasized in physical education which are not listed above.

0840 Recreation. Subject matter and experiences organized to develop knowledge and skills through activities that are creative and enjoyable. Recreational activities offer an alternative structure for instruction in subject areas such as science, music, physical education, English language arts or mathematics. Normally, when these activities are not for credit, they become part of the co-curricular activities program.

0841 Arts and Crafts. Instruction designed to provide pupils with opportunities for creative expression and communication in which one's hands are used to translate culture and personality into objects of reality for personal satisfaction and to develop an appreciation for well-designed objects (e.g., sculpturing, weaving, pottery making, whittling, metalworking, leather craft and clay modeling).

0842 Communicated Arts. Reading, writing, speaking and language activities which offer both personal enjoyment and creative experiences (e.g., the Great Books program, reading for others, personal improvement reading, business and letter writing, creative and technical writing, poetry, public speaking, foreign language clubs and discussion groups).

0843 Hobbies. Recreation activities which are happily pursued with great interest over sustained period of time. Although basically an individual pursuit, they can be and often do lead to group and club participation hobbies which are as varied as the field of human interest and experience, but usually can be encompassed under four categories: collecting (coins, stamps, insects, autographs, etc.); creating (writing, home mechanics, gardening, painting, designing, photography, etc.); educational (astronomy ornithology, mineralogy, horticulture, etc.); and performing (sports, music, hiking, etc.).

0844 Outdoor Recreation.

0845 Performing Arts.

0846 Physical Recreation.

0847 Voluntary Services.

0849 Other Recreation. Include here other organized subject matter and experiences emphasized in recreation which are not listed above.

0850 Driver Education. Driver education consists of learning experiences provided by the school for the purposes of helping pupils become good traffic citizens and operate motor vehicles safely and efficiently. The typical high school course consists of both classroom instruction and practice driving. Instruction emphasizes the following objectives: (1) appropriate knowledge and efficiency for living in a traffic environment; (2) fundamental driving skills and correct skill habits; (3) desirable behavior pattern in traffic; (4) an understanding of driver and pedestrian limitations, obligations and responsibilities, legally and socially; and (5) knowledge about the motor vehicle and an understanding of how society may achieve maximum efficiency in operating its motor-vehicle transportation system.

0851 Classroom. The classroom phase of driver education includes instruction in the following areas: alcohol, drugs and other harmful substances and driving; characteristics of drivers; development of judgment; laws and ordinances of enforcement; traffic accidents; and traffic citizenship.

0852 Behind-the-Wheel Driving. Laboratory experiences planned to help the pupil develop basic skills and competencies in starting and stopping, turning, executing special maneuvers and driving under hazardous conditions involving expressways, parking, open highway driving and emergency situations.

0853 Driver Simulator. A combination of subject matter (including special films) and experiences involving the use of electromechanical devices for enhancing subsequent in-car instruction. Simulator instruction assists in developing basic skills related to performance and helps to develop perceptual and judgmental proficiencies.

0859 Other Driver Education. Include here other organized subject matter and experiences emphasized in driver education which are not listed above.

0860 Safety Education. Safety education is directed toward the conservation of human and material resources. The learning environment provided is such that pupils may acquire knowledge and behavioral patterns conducive to efficient and safe living. The subject is concerned with enhancing personal characteristics and values involved in preventing accidents and saving lives. In addition to other factors, instruction emphasizes (1) the development of appropriate attitudes towards safety, (2) knowledge concerning a wide range of safety factors, (3) habits and skills involved in safeguarding oneself and others and (4) effective citizenship.

0861 Civil Defense. Planned learning activities involving the preparation of pupils to meet both man-made and natural disasters. Natural disasters may include tornadoes, floods, blizzards and hurricanes. Man-made disasters may include fire explosions, large-scale air or water pollutants, transportation accidents, construction disasters and air-bombing attacks.

0862 Law, Liability and Responsibility. A study of the legal aspects of safety education, including state and local statutes pertaining to the safe operation of schools, curriculum requirements, responsibilities of state and local school administrators, liability suits and liability areas, legal terminology, legal defenses, insurance protection and teacher and school liability.

0863 Traffic Safety. A study of the basic elements of the traffic problem, including the driver, the roadway and the vehicle. The basic essentials for the safe and efficient operation of a motor vehicle are considered in the light of attitudes and habits to be developed and the knowledge and skills to be learned.

0864 Vocational and Occupational Safety. Learning experiences concerned with unsafe working areas and conditions and unsafe personal conduct, including causes and effects. Safety practices are emphasized as related to a wide range of situations (e.g., the handling and storing of a variety of objects, machine operations, use of tools, the environment, fire prevention and fire protection, on-the-job instruction, accident reporting, rules and off-the job accidents).

0869 Other Safety Education. Include here other organized subject matter and experiences emphasized in safety education which are not listed above.

0890 Other Physical Curriculum.

0891 Reserve Officer Training Corps (ROTC).

0899 Other Physical Curriculum. Include here other organized subject matter and experiences emphasized in other physical curriculum which are not listed above.

0900 Family and Consumer Education. Home economics comprises the group of related courses or units of instruction organized for purposes of enabling pupils to acquire knowledge and develop understanding, attitudes and skills relevant to (1) personal, home and family life and (2) occupations preparation using the knowledge and skills of home economics. The subject matter of home economics includes, in addition to that which is unique to the area, concepts drawn from the natural and social sciences and the humanities.

0910 Home Economics Cluster. A curriculum/course of study which proposes to prepare students for more than one occupation in the area of home economics.

0920 Home Economics, Family Focus. The courses or units of instruction in home economics which emphasize acquisition of knowledge and the development of understanding, attitudes and skills relevant to personal, home and family life in the areas described below.

0921 Home Economics, Comprehensive. Instruction which derives content from a combination of the various areas of homemaking (as described by the items listed below) and emphasizes basic principles and interrelationships among these areas.

0922 Child Development. The study of children – their physical, mental, emotional and social growth and development – and their care and guidance. Content draws on aspects of the social and biological sciences.

0923 Clothing and Textiles. The study of clothing and textiles, including the significance of these to the individual and family and the nature, acquisition and uses of textiles and clothing products. Planned experiences in the selection, construction, maintenance and alteration of clothing and other textile products usually are provided.

0924 Consumer Education. The study concerned with the development of knowledge, understanding, appreciations and skills involved in the economic welfare of the consumer and consumer groups in everyday life (e.g., competency in managing money, purchasing and using goods and services, banking, investments, credit, consumer legislation, evaluation of consumer research and product-testing and the role of the consumer in the economy).

Emphasis in home economics will be on consumer education as it relates to management of a home and to the welfare of family members.

0925 Family Relations. The study of the nature, functions and significance of human relationships in the family. The subject matter includes concepts and principles related to various family living conditions, the establishment and maintenance of relationships and the preparation for marriage and family life. These designated aspects of family relationships emphasize the universality of families, the uniqueness of individuals and families, the development and socialization of the individual and the meeting of the variety of needs and interests of family members.

0926 Food and Nutrition. The study of food and its roles in personal and family living, including the basic principles of health, food management and economics. Emphasis frequently is placed on meal management as a means of understanding the significance and nature of food, its care and its preparation for individuals and families.

0927 Housing and Home Furnishings. The study designed to develop judgment needed for creating a favorable environment for family living. Attention is given to a complex of housing and home furnishing considerations including the influence of housing on people; types and costs of housing; interior design; the care, maintenance and improvement of homes and furnishings; and the relation of resources to family needs.

0929 Other Home Economics, Family Focus. Include here other organized subject matter emphasized in homemaking which is not listed above.

0930 Occupational Preparation. The courses or units of instruction emphasizing the acquisition of competencies needed for getting and holding a job and/or preparing for advancement in an occupational area using home economics subject areas to meet the unique requirements in specific occupations and coordinated with appropriate field, laboratory and work experience. Occupations include those which provide: (1) services to families in the home and similar services to others in group situations; (2) assistance to professional home economists and professionals in fields related to home economics in industries, agencies and organizations; and (3) other services and/or assistance directly related to one or more home economics subject-matter areas.

0931 Child Services. Preparation for various kinds of employment related to child care centers and young children (e.g., assisting directors of child day care centers or nursery schools, assisting with activities on playgrounds and in recreation centers and caring for children in homes and in such public places as stores, playgrounds, recreation centers and transportation terminals).

0932 Clothing and Textiles Services. Preparation for employment concerned with clothing and textiles (e.g., fitting and altering ready-made garments, custom tailoring and dressmaking, laundry/dry-cleaning work, demonstration work and technical work in business and industry).

0933 Food Services. Preparation for various kinds of employment related to institutional and commercial food services. Employment may include workers and supervisors in hospitals, child day care centers, homes for the elderly and school lunch programs and demonstrators and technicians in food industries.

0934 Housing Services. Preparation for various kinds of employment related to home furnishing and/or equipment. It includes assisting purchasers in the selection of suitable home furnishings and/or equipment, assisting interior decorators and custom-making of curtains, draperies, slip covers and similar items.

0935 Family and Community Services. Preparation for various kinds of employment related to institutional and home management services. These include homemaker/home health aides, assistants to homemakers and management aides in public housing, institutional housekeeping, executive housekeeping and hotel and motel housekeeping.

0936 Cosmetology. In Colorado, these programs prepare students to pass a state board exam and become cosmetologists, manicurists or estheticians. All cosmetology programs include a supervised clinical training component. The courses and competencies within a program include: hairstyling, haircutting, permanent wave/chemical relaxers, hair coloring, skin care, manicures/pedicures, artificial nails, salon management, sterilization/sanitation, electricity/chemistry/light therapy, massage, make-up, cosmetology law, occupational safety/health, practicum and individualized studies.

0939 Other Occupational Preparation. Include here other aspects of occupational preparation not included above.

0990 Other Family & Consumer Education. Include here other subject matter and experiences emphasized in home economics education which are not listed or classifiable above.

1000 Industrial Arts/Technology Education. Industrial arts is the body of related subject matter or related courses organized for the development of understanding about the technical, consumer, occupational, recreational organizational, managerial, social, historical and cultural aspects of industry and technology. Trade and industrial occupations is a branch of vocational education which is concerned with preparing persons for initial employment or for upgrading or retraining workers in a wide range of trade and industrial occupations. Such occupations are skilled or semiskilled and are concerned with layout designing, producing, processing, assembling, testing, maintaining, servicing or repairing any product or commodity. Instruction is provided through a combination of shop or laboratory experiences simulating those found in industry and classroom learning. Included is instruction for apprentices and journeymen.

1010 Construction. The study of the technology and the socio-economic contributions of those industries concerned with residential, industrial and transportation structures. Learning activities, which usually center on scaled structures, involve research, design, engineering, masonry, carpentry, electricity and plumbing.

1020 Industrial Arts/Crafts. A category of information and skills concerned with handcrafts and the craft industry, including the tools, materials, processes, products and occupations of the industry. Subject matter and learning experiences are organized under various descriptive titles such as art metals, ceramics, industrial crafts, leather, textiles and other industrial crafts.

1021 General Industrial Arts. The study of two or more separate and somewhat distinct aspects of industry and technology. Learning experiences involve activities such as experimenting, designing, constructing, evaluating and using a variety of tools, materials and processes.

1022 Graphic Arts. The study of tools, materials and processes of the printing industry, including block printing, intaglio printing, letterpress printing, lithography, photography, rubber-stamps construction, silk screen printing, thermography, type composition and binding. Learning experiences include designing, composing, printing and evaluating reproduction techniques and the study of history, economics, occupations and consumer information related to the printing industry.

1023 Photography. The study of the tools, materials and processes used in photography, with emphasis on industrial uses. Learning activities include experiences using cameras, developing negatives and making contract prints, enlargements and mountings.

1024 Printing. The study of the industry and technology involved in graphic reproduction from an inked surface – relief, intaglio or flat. Activities include design, composition, imposition, presswork and bindery.

1029 Other Industrial Arts/Crafts. Include here other organized subject matter and learning situations emphasized in industrial arts/graphics which are not listed above.

1030 Drafting. A category of information and skills concerned with conveying ideas or illustrations graphically through drawings, charts, sketches, maps and graphs and related factors such as the role of drafting in history and industry. Subject matter and learning experiences are organized under various descriptive titles such as architectural drafting, descriptive geometry, drafting, drafting technology, engineering drawing, industrial design, mechanical drawing, technical illustration and other drafting.

1031 Architectural Drafting. The study of the means of communicating, through lines and symbols, information about buildings. Learning activities include the development of preliminary sketches, plans, elevations, sections and detail drawings and the study of architectural design, the history of structures, building ordinances and building materials.

1032 Engineering Drawing. A study of the communication of ideas through lines, symbols and drawings depicting the mechanical details associated with machine parts, including machine design. Learning activities involve the use of technical drawing instruments, equipment and techniques.

1033 Mechanical Drawing. A study of the communication of ideas through lines, symbols and drawings. Learning activities involve the use of technical drawing instruments to convey ideas graphically (e.g. orthographic projection, pictorial views and assemble drawings).

1039 Other Drafting. Include here other organized subject matter and learning situations emphasized in drafting which are not listed above.

1040 Electricity/Electronics. A category of information and skill concerned with electrical energy including theory, applications and control as they relate to electrically powered equipment, various kinds of communications equipment and related factors such as occupations, economics and consumer information. Subject matter and learning experiences are organized under various descriptive titles such as electricity, electricity/electronics, electronics and other electricity/electronics.

1041 Electricity. The study of sources, measurement, control and applications of electrical energy as used for heating, power and illumination, as well as some elementary aspects of the use of electrical energy for communication as in devices such as the telegraph, telephone and radio. Learning activities include demonstrating, experimenting with, designing, constructing and testing electrical devices.

1042 Electricity/Electronics. The study of sources, measurement, control and applications of electrical energy in devices such as those used in heating, power and illumination, as well as those used in communications (e.g., the telegraph, telephone, radio, television, radar and computers). Learning activities include demonstrating, experimenting with, designing, constructing and testing electrical devices.

1043 Electronics. The study of the measurement, control and applications of electrical energy in devices used for communication such as the telegraph, telephone, radio, television, radar and computers. Learning activities include demonstrating, experimenting with, designing, constructing and testing electrical devices.

1049 Other Electricity/Electronics. Include here other organized subject matter and learning situations primarily related to and emphasized in electrical energy which are not listed above.

1050 Manufacturing. The study of the technology and the socio-economic contributions of industries concerned with the creation of durable consumer products. Learning experiences are developed around functions or concepts of industry and include research and experimentation, product design and development, fabrication (custom and mass), packaging and distribution.

1060 Metals, Plastics and Woods. A category of information and skills concerned with metals, plastics and woods including the products manufactured from these materials; the technology employed in the production, processing and use of these materials and related factors such as occupations, economics and consumer information.

1061 Metal Machining. The study of the operations and related information concerned with the shaping of metals by machine.

1062 Sheet Metals. The study of the operations, problems and related information concerned with forming and fabricating sheet metal products.

1063 Welding. The study of the operations used in cutting and fabricating metal products by welding techniques.

1064 Plastics. A category of information and skills concerned with the production, processing and uses of plastics and related factors such as occupations, economics and consumer information. Subject matter and learning experiences are organized under various descriptive titles such as plastics, plastics technology and other plastics.

1065 Woods. A category of information and skills concerned with woods, including various manufactured wood products, the technology employed in the manufacture and construction of products using woods and related factors such as occupation, economics and consumer information. Learning experiences usually include experimenting with and evaluating woods and wood products and designing and constructing wood products, using the tools, materials and processes related to these industries. The study of such factors as techniques, economics and consumer information relating to these industries is emphasized.

1069 Other Metals, Plastics and Woods. Include here other organized subject matter and learning situations primarily related to and emphasized in metals, plastics and woods which are not listed above.

1070 Power/Automotive Mechanics. A category of information and skills concerned with the various forms of power, including its generation, transmission and utilization. Subject matter and learning experiences are organized under various descriptive titles such as automotive mechanics, power and automotive mechanics, power mechanics, transportation and other power and automotive mechanics.

1071 Power Auto Mechanics. The study of the technology involved in harnessing and controlling power, including its source, generation, transmission and utilization, with specific emphasis on the automobile as a device of power conversion, transmission and utilization.

1072 Power Mechanics. The study of the development, transmission and utilization of power, including the theory, maintenance and servicing of machines and devices for the conversion of power into useful forms. Methods and devices for the transmission of power and output machinery for utilizing power are emphasized.

1073 Transportation. The study of operating principles, design, construction, maintenance and repair of transportation devices (e.g., automobiles, airplanes, trains and boats) and understanding of related physical and chemical principles.

1079 Other Power/Auto Mechanics. Include here other organized subject matter and learning situations primarily related to and emphasized in power and automotive mechanics which are not listed above.

1080 Trade and Industry Occupations. Trade and industrial occupations is the branch of vocational education which is concerned with preparing persons for initial employment or for upgrading or retraining workers in a wide range of trade and industrial occupations.

1081 Air Conditioning. Classroom and shop experiences which enable the student to become proficient in the installation, repair and maintenance of commercial, industrial and domestic air conditioning systems. Included is instruction in the theory and application of basic principles involved in conditioning the air: cooling, heating, filtering and controlling humidity; the operating characteristics of various units and parts; blueprint reading; the use of technical reference manuals; the diagnosis of malfunction; the overhaul, repair and adjustment of units and parts such as pumps, compressors, valves, springs and connections; and the repair of electric and pneumatic control systems.

1082 Appliance Repair. Classroom and shop experiences concerned with the theory of electrical circuitry, simple gearing, linkages and lubrication ion the operation, maintenance and repair of components including relays, time switches, pumps and agitators used in appliances such as washers, dryers, vacuum cleaners, toasters, water heaters and stoves. Related training is provided in the uses of familiar tools, test equipment and service manuals and in making cash estimates for repairs.

1083 Automotive Services. Classroom and shop experiences which include training in all phases of automotive maintenance repair work on all types of automotive vehicles. Included is training in the uses of technical manuals and a variety of hand and power tools. Instruction and practice are provided in the diagnosis of malfunction, disassembly of units, parts inspection and repair or replacement of parts involving engine overhaul and repair, ignition systems, carburetion, brakes, transmissions, front-end alignment and the installation of a variety of accessories such as radios, heater, mirrors and windshield wipers.

1084 Aviation Occupations. Classroom and practical experiences which include instruction relating to aircraft maintenance, aircraft operation and ground support.

1085 Blueprint Reading. Classroom and practical experiences concerned with visualizing, preparing, developing and interpreting blueprints. Included for study are the principles of sketching and drawing objects or structures; understanding and utilizing symbols, plans, sections and details for communicating through blueprints; interpreting blueprints and their related specifications; and translating them into actuality.

1086 Business Machine Maintenance. Classroom and shop experiences concerned with maintenance and repair of a variety of office machines such as typewriters, dictation machines and calculators; data processing equipment used for recording and processing data; and duplicating and mailing machines. Instruction includes diagnostic techniques; understanding of mechanical principles such as those involved in gears, cams, levers and eccentrics; nomenclatures; uses and care of special hand and power tools; soldering, mechanical drawing; principles of electricity and electronics; uses of testing devices; and business procedures and customer relations.

1087 Commercial Art Occupations. Organized specialized learning experiences which include theory, laboratory and shop work as they relate to the design and execution of layouts and the making of illustrations for advertising, display and preparation of copy, lettering, poster design, fashion illustration, silk screen, air brush and touch-up, inks and color dynamics, package and product design, drawings for line halftone reproduction and other display devices and exhibits. Instruction leads to preparation for various types of employment such as fashion illustrator, technical illustrator, interior decorator and advertising artist.

1088 Commercial Photography Occupations. Organized specialized learning experiences which include theory, laboratory and studio work as each relates to all phases of camera uses and photographic processing. Instruction includes composition and color dynamics, contact printing and enlarging; developing film; air brush and retouching, coloring and copying; utilization of cameras, meters and other photographic equipment; portrait, commercial and industrial photography; and processes such as microfilming and preparing copy for other printing and graphic arts processing. Employment opportunities in this area include commercial photographer, airbrush man, cameraman (off-set printing), audiovisual projectionist, cameraman (broadcasting) and other.

1090 Other Industrial Arts/Technology Education. Include here other organized subject matter and learning situations primarily related to and emphasized in other industrial arts and technology education which are not listed above.

1100 Mathematics. Mathematics comprises the body of related subject matter organized for carrying out learning experiences concerned with the science of relations existing between quantities (magnitude) and operations and the science of methods used for deducting from other quantities, known or supposed, the quantities sought. Included under this subject matter are the items of information which identify various subjects in the mathematics area.

1110 Algebra. An organization of mathematics subject matter concerned primarily with the properties of number systems (i.e., the real number system and the complex number system). Although the content of high school algebra has been expanded in the direction of structure (including proof), manipulative skills are emphasized.

1111 First Year.

1112 Second Year.

1113 Third Year.

1114 College Algebra.

1115 Intermediate Algebra.

1116 Linear Algebra. The study of the linear operations of vector addition and multiplication by scalars and of transformations which preserve these operations. The multi variable aspect of linear algebra is one of its extensions of ordinary algebra.

1119 Other Algebra. Include here other organized subject matter emphasized in algebra which is not listed above.

1120 Applied Mathematics. Mathematics courses designed and provided for study as alternatives to the sequentially organized college-preparatory or general education mathematics courses. Subject matter usually is comprised of selected aspects of mathematics used in practical and specialized situations in daily life. The subject matter is treated under various descriptive titles such as business arithmetic, consumer mathematics, shop mathematics and other applies mathematics.

1121 Business Arithmetic. The study of various aspects of arithmetic which apply particularly to business problems.

1122 Consumer Arithmetic. The study of various applications of arithmetic, informal algebra and informal geometry which apply particularly to consumer problems.

1123 Shop Mathematics. The study of various applications of arithmetic, informal algebra and informal geometry which apply particularly to shop problems.

1129 Other Applied Mathematics. Include here other organized subject matter emphasized in applied mathematics which is not classified above.

1130 Calculus. The study of two fundamental limits, called the derivative and the integral and their evaluation by means of a function algebra called “the calculus.” Usually three to four semesters are required to cover the following topics in calculus.

1131 First Year.

1132 Second Year.

1133 Calculus/Analytical Geometry. Usually the study of intermediate algebra, trigonometry and elementary functions as prerequisite to the study of calculus with analytic geometry. The integrated approach is an alternative approach to analytic geometry followed by calculus.

1139 Other Calculus. Include here other organized subject matter emphasized in calculus which is not classified above.

1140 Computer Mathematics. Mathematics subject matter designed for study by pupils who plan to work closely with computers. Consideration is given to the algorithmic approach to mathematics which enables a problem to be handled by a machine.

1150 General Mathematics. An organized body of mathematic subject matter which frequently comprises an alternative to the sequence of college-preparatory mathematics courses. An emphasis is placed upon basic math knowledge and skills that has relevance and can be applied in ordinary life situations.

1151 First Year.

1152 Second Year.

1153 Third Year.

1154 Fourth Year.

1159 Other General Mathematics. Include here other organized subject matter emphasized in general mathematics which is not classified above.

1160 Geometry. The branch of mathematics in which the subject matter is designed to provide opportunities for pupils to (1) acquire information about geometric figures in the plane and in space, (2) gain understanding of the deductive method of thinking, (3) develop skill in applying the deductive method to mathematical situations and (4) develop creative thinking by means of original exercises involving both the discovery of relationships and their proofs. Geometry is the subject matter of mathematics which emphasizes the use of logic in establishing proofs concerned with relationships involving points and lines in two- and three-dimensional space.

1161 Analytical Geometry. The study of plane and solid Euclidean geometry by means of coordinate systems and the associated representations of geometric objects by algebraic ones.

1162 Plane Geometry.

1163 Plane and Solid Geometry.

1164 Solid Geometry.

1169 Other Geometry. Include here other organized subject matter emphasized in geometry not classifiable or listed above.

1170 Probability and Statistics. The study of the likelihood that various outcomes will result from various events and the quantification of such mathematical predications. This branch of mathematics deals with the collection, analysis, interpretation and presentation of masses of numerical data.

1180 Trigonometry. The study of trigonometric ratios and the circular functions – their relationships, graphs and applications. Problem solving is emphasized throughout the subject matter.

1190 Other Mathematics. Include here other organized subject matter emphasized in mathematics which is not listed or classifiable above.

1200 Music. Music is the fine art that utilizes sounds in time in a meaningful and organized manner. Subject matter and activities in music are designed to impart the skills and knowledge necessary for the understanding, appreciation, creation, performance and enjoyment of music. Included in this subject-matter area are the items of information which identify the various subjects in the music area.

1210 General Music. Organized subject matter and musical experiences consisting of an extensive and varied study of music designed for all pupils. The purpose of these music experiences is to provide basic education in music similar to that in other subject areas necessary to general cultural development. Through participation and study, pupils develop basic musical skills and gain insights into the art of music.

1220 Music Literature and History. Organized subject matter and learning experiences designed to further a pupil's knowledge, comprehension and appreciation of various types and styles of music.

1230 Music Theory. The study of principles of music, including rudiments, harmony, counterpoint, form and analysis and orchestration; skills such as sight singing, ear training and conducting; and composition.

1231 Fundamentals.

1232 Harmony.

1239 Other Music Theory. Include here other organized subject matter and experiences emphasized in music theory which are not listed above.

1240 Vocal Music. Learning experiences designed for the study of vocal repertoire and the development of vocal skills through solo and choral performance. Subject matter is organized to provide for instruction in a variety of situations.

1241 Choir, Chorus and/or Glee Club. A large ensemble of pupils organized to study, rehearse and perform choral literature in various combinations. This musical experience provides opportunities for the pupil to gain knowledge and understanding and to develop skills through performance in groups such as the following: female, male and mixed.

1242 Vocal Instruction. Instruction designed for developing skills and knowledge in vocal performance in group and individual situations.

1243 Small Vocal Ensembles. A vocal chamber group such as a trio, quartet, octet and/or madrigal ensemble that offers opportunities not available in larger groups.

1249 Other Vocal Music. Include here other organized subject matter and learning experiences emphasized in vocal music which are not listed above.

1250 Instrumental Music. Learning experiences designed for the study of instrumental repertoire and the development of instrumental skills through solo and group performance. Subject matter is organized to provide for instruction in a variety of situations.

1251 Band, Concert. An ensemble of wind and percussion players organized to study, rehearse and perform the repertoire for this medium.

1252 Band, Marching. An ensemble of wind and percussion players organized to study, rehearse and perform the repertoire for this medium.

1253 Band, Stage. An ensemble of wind and percussion players organized to study, rehearse and perform the repertoire for this medium.

1254 Orchestra, Chamber. An ensemble of string, wind and percussion players organized to study, rehearse and perform the repertoire for this medium.

1255 Orchestra, Full. An ensemble of string, wind and percussion players organized to study, rehearse and perform the repertoire for this medium.

1256 Orchestra, String. An ensemble of string players organized to study, rehearse and perform the repertoire for this medium.

1257 Small Instruments Ensembles. An instrumental chamber group such as a trio, quartet or quintet that offers opportunities not available in larger groups.

1258 Instrumental Instruction. Instruction designed for developing skills and knowledge in instrumental performance in group and individual situations.

1259 Other Instrumental Music. Include here other organized subject matter and experiences emphasized in instrumental music which are not listed above.

1260 Rhythm and Body Movement. Activities which are imitative or creative expressions of movement designed to communicate ideas and feelings. A wide variety of rhythmic, space and movement patterns are involved.

1270 Humanities. The study of a group of related subjects such as art, literature, music, religion, history, philosophy and classical and modern foreign languages, with music usually forming the core, concerned with man's individual cultural achievements and values in society as distinguished from social institutions and customs of the natural world. Sometimes aspects of the various subject-matter areas are taught separately, but relatedly; in other instances, these aspects of subject-matter areas are fused or integrated.

1290 Other Music. Include here other organized subject matter and experiences emphasized in music which are not listed or classifiable under one of the major categories above.

1300 Natural Science. The natural sciences include the body of related subject matter or the body of the related courses organized for carrying on learning experiences concerned with knowledge of the physical and biological world and of the processes of discovering and validating this knowledge. Included in this subject-matter area are the items of information which identify various aspects of the natural sciences.

1310 General Science. An organization of subject matter which usually includes representative topics from the biological, physical and earth/space sciences. Learning experiences involve pupils in observing, exploring, discovering and experimenting for purposes of achieving understanding of how scientists work and what they know about the universe. General science is primarily studies in elementary and middle/junior high schools, but similar courses with titles such as comprehensive science or survey of sciences are offered at the senior high or junior college level.

1320 Biological Science. The environments, interrelationships, processes, classification, evolution and structure and function of living organisms – plants, protists and animals.

1321 Botany. The study of plants.

1322 Microbiology. The study of bacteria, viruses, algae, fungi and other monera and protista.

1323 Zoology. The study of animals.

1324 Conservation (Environment). The science concerned with the development, protection, use and management of all our resources for the needs and enjoyment of all the people. Emphasis in instruction may be on natural and/or human resources.

1329 Other Biological Sciences. Include here other biological sciences which are emphasized in instruction and are not listed above.

1330 Physical Science. The organization of subject matter that usually includes for study the major topics, concepts, processes and interrelationships of chemistry and physics. Considerations may sometimes be given to topics which are included under the earth/space sciences, such as geology and astronomy.

1331 Chemistry. The study of the composition, structure and properties of matter and of changes in matter, including the accompanying energy phenomena.

1332 Physics. The study of the branch of science that is concerned with matter and energy, including the study of phenomena associated with mechanics, heat, wave, motion, sound, electricity, magnetism, light and atomic and nuclear structure.

1339 Other Physical Sciences. Include here other physical sciences (not earth/space sciences) which are emphasized in instruction and are not listed above.

1340 Earth/Space Science. Facts, concepts and principles of geology, astronomy, meteorology, oceanography and space exploration which are interrelated in the study of the natural environment of both earth and space.

1341 Astronomy. The study of matter and energy in the universe. This includes the solar system, stars, galaxies, nebulae and other extragalactic phenomena. The instruments used for study and the related mathematics are important aspects of astronomy.

1342 Geology. The study of the composition, structure and history of the earth and of earth processes. Content areas such as mineralogy, petrology, structural geology, physiology, paleontology, historical geology and economic geology may be included.

1343 Meteorology. The science of the atmosphere and all of the aspects of matter energy exchange. It involves the study of weather and climate including humidity, temperature, atmospheric pressure, air masses and motion, clouds, precipitation and interrelationships on both local and global scales.

1344 Oceanography. The study of the oceans and other large bodies of water. Oceanography, which draws heavily from physics, chemistry, marine biology and geology, is concerned with processes, compositional features, the interactions with the atmosphere and lithosphere and biological interrelationships.

1345 Space Exploration. The science of spacecraft, propulsion systems, launching orbiting, rendezvous, space flight, solar-system destinations and biological effects on man and other organisms.

1349 Other Earth/Space Science. Include here other earth/space sciences which are emphasized in instruction and not listed above.

1390 Other Sciences. Include here other sciences which are emphasized in instruction and are not listed or classifiable above.

1400 Office Occupations. This body of subject matter or combinations of courses and practical experience is organized into programs of instruction to provide opportunities for pupils to prepare for and achieve career objectives in selected office occupations. Learning experiences are designed to lead to employment and/or advancement of individuals in occupations in public or private enterprises or organizations related to the facilitating function of the office.

1411 Accounting/Computing Occupations. Planned learning experiences which include a combination of courses and practical experiences concerned with systematizing information about transactions and activities into accounts and quantitative records and paying and receiving money. Career opportunities include junior accountants, bookkeepers, cashiers, machine operators, tellers and other accounting and computer personnel.

1412 Business Data Processing Occupations. Planned learning activities which include a combination of practical experiences concerned with business data processing systems and operations. Careers opportunities include computer and console operators, peripheral equipment operators, programmers, system analysts and other business data processing systems personnel.

1413 Filing/Office Machines/General & Clerical Occupations. Planned learning experiences which include a combination of courses and practical experiences concerned with the recording and retrieval of data, including classifying, storing and filing correspondence, records and other data. Career opportunities include duplicating machine operators, file clerks, general office clerks and other filing, office machines and general office clerical personnel.

1414 Information Communication Occupations. Learning experiences which include a combination of courses and practical experiences concerned with the distribution of information (e.g., by mail, telephone, telegraph and in person). Career opportunities include communication systems clerks and operators, correspondence clerks, mail and postal clerks, mail-preparing and mail-handling machine operators, messengers and office boys and girls, receptionists and information clerks and other information communication personnel.

1415 Materials Support Occupations. Planned learning activities which include a combination of courses and practical experiences concerned with: (1) receiving, storing, issuing, shipping, requisitioning and accounting for materials; (2) assigning locations and space to items; (3) preparing or committing stocks for shipment; (4) inventorying stock; (5) replenishing depleted items; and (6) filling orders and issuing tools, equipment or materials to workers. Career opportunities include planning and production clerks, shipping and receiving clerks, stock and inventory clerks, traffic, rate and transportation clerks and other transporting, storing and recording personnel.

1416 Personnel/Training and Related Occupations. Planned learning experiences which include a combination of courses and practical experiences concerned with personnel administration of an organization and the facilitating functions of scheduling and conducting clerical work and management and operations of organizations. Career opportunities include educational and training assistants, interviewers and tests technicians, personnel assistants and other training-related personnel.

1417 Stenographic/Secretarial and Related Occupations. Planned learning activities which include a combination of courses and practical experiences concerned with making, classifying and filing records, including written communications. Career opportunities include executive administrative secretaries, secretaries, stenographers and other stenographic, secretarial and related secretarial personnel.

1418 Supervisory and Management Occupations. Learning activities and experiences concerned with various responsibilities such as: (1) studying policies organizational structures and administrative practices; (2) reviewing periodic budgets; (3) making budget recommendations; (4) preparing financial reports for consideration and action by upper management; and, (5) supervising and coordinating activities, determining work procedures and assigning duties.

1419 Typing and Related Occupations. Planned learning activities which include a combination of courses and practical experiences concerned with recording data by means of typewriters and similar devices. Career opportunities include clerk typists, key punch and coding equipment operators, typists and other typing-related personnel.

1421 Office Occupations Cluster. A curriculum/course of study which proposes to prepare students for more than one office occupation.

1490 Other Office Occupations. Include here other organized subject matter and activities which contribute to the improvement of skills in office occupations not classified above.

1500 Social Sciences. The social science/social studies are comprised of interrelated subject matter organized to impart knowledge, develop skills and identify goals concerning elements and institutions of human society in the disciplines of history, economics, political science, sociology, anthropology, psychology, geography and philosophy. The social sciences include modes of inquiry such as historical or genetic approaches, survey research, experimentation, content analysis and logical analysis. Illustrative methods include field studies, case studies, statistical analysis, map and photo interpretations, simulation, participant observation, polling, questionnaires and others.

1510 Anthropology/Sociology. The study of man and his works in which attention is focused on the relation between man and his culture in the past and present, man's ongoing cultural development and the varieties of human, physical, social and cultural forms. Anthropology is organized under such descriptive titles as archaeology, cultural anthropology, ethnology and physical anthropology.

1511 Cultural Anthropology. The comparative study of the culture of societies throughout the world, over time, with emphasis on learned and shared behavior. Examples of topics for study include: acculturation; American Indians; community development; cultural psychology; cultural values; folk societies; peasant societies; prehistoric people; primitive peoples; race; and, social, political and economic organization.

1512 Physical Anthropology. The study of man's physical characteristics, his biological history and present varieties. Topics frequently studied include the following: evolution; prehistoric people; primitive behavior; primitive peoples (e.g., Bushmen, Eskimos); race; and other topics in physical anthropology.

1513 Community Sociology. The study of human society, its structure and processes. It includes a wide range of societal relationship – from the primary groups, such as the family, the tribe and the clan, to the complex groupings that characterize rural and urban society. Socialization, collective behavior, deviance from the group, culture, aspects of social status and patterns of social change are among areas emphasized in subject matter.

1514 Public Opinion and Political Sociology. The investigation and study of the development of sociological attitudes and behavior, including voting behavior, pressure groups, mass communication and detection and interpretation of propaganda.

1515 Social Organization. The study of groups, institutions and agencies that comprise the dynamic contemporary structure of society. Topics include the structure, role and function of educational entities; the social, economic and biological characteristics and functions and problems of the family unit; and, the structures and functions of religious organizations and churches.

1516 Social Problems. The study of problems of human groups. The subject matter may appropriately include the study of: (1) family disorganization; (2) population imbalances; (3) delinquency; (4) crime: causes, effects and remedies related to the pathology of society that involves the maladjustments of the individual which bring him/her into conflict with society; (5) poverty; and (6) ethnic group conflicts.

1517 Social Stratification. The study of the hierarchical groups in society, such as classes and castes.

1519 Other Anthropology/Sociology. Include here other subject matter emphasized in anthropology which is not classifiable above.

1520 Area Studies. Studies of selected areas which vary in scale from the small area, such as the neighborhood, to a large continental area such as South America. They may be defined in terms of political boundaries, geographic areas or cultural characteristics. The term "area studies" usually connotes the interdisciplinary approach, from the simpler geography/history interpretation to the complex cultural interpretation involving anthropology, sociology, economics, political science and other related areas.

1521 Areas Studies beyond the United States. Examples include: Africa, Asia, Australia, Canada, Europe, Latin America, Middle East and Soviet Union.

1522 Area Studies of Regions of the United States. Examples include: Midwest, North Central, Northeast, Northwest, Southeast and Southwest.

1523 Area Studies of Small Areas. Examples include: home state, local community, school community, classroom community and neighborhood.

1529 Other Area Studies. Include here other area studies emphasized in instruction which are not listed or classified above.

1530 Economics. The study of man's use of limited resources to satisfy his wants, resources transformed by production into goods and services which, upon distribution, are transformed by consumption to yield the satisfaction of wants. The study of economics includes the analysis of the implications of alternative choices in the allocation of resources.

1531 Business and Industry Economics. The study of how the business firm is organized and combines resources to produce goods and services; taking account of costs, prices, profits; and the nature and extent of competition in markets.

1532 Comparative Economics. The study of (1) comparative economic systems: differences among economies in their arrangements for the production, distribution and consumption of goods and services; (2) comparative economic thought, differences among economic explanation of the production, distribution and consumption of goods and services; and (3) economic development: the evolution of economics toward industrialism, the growth of the world economy and the growth of international trade.

1533 Consumer Economics. The study of the problems in consuming the production of the economy as seen from the behavior of the individual consumer and the aggregate of consumers which is the consumer sector of the economy.

1534 History of Economic Thought. The study of changes in the explanations of how economic systems have answered the questions: What shall be produced? How shall it be produced? For whom shall it be produced?

1535 Money and Banking. The study of the influence upon economic activity of the quantity of money and credit and its cost (interest rates).

1536 National Income. The study of the explanation of level, growth, stability and composition of a nation's or region's income, including the influence of taxing, borrowing and spending at federal, state and local levels.

1537 Principles of Economics. Commonly included for study in a survey course in economics entitled Principles of Economics are the kinds of applications considered in the various types of economies described elsewhere in these pages.

1538 Resource Economics. The study of employment of (1) the labor resource, its wages, employment, conditions and organization into unions; (2) capital resources, that is the man-made instruments of production; and (3) natural resources such as land, mineral wealth and water.

1539 Other Economics. Include here other organized subject matter emphasized in economics which is not listed above (e.g., mathematical economics, economic theory, institutional economics, economic statistics and operations research).

1540 Geography. The study of spatial relations and spatial processes on the earth's surface, studied on a variety of scales ranging from local to world-wide. Included are both empirical and theoretical approaches to an understanding of (1) the spatial relations and processes of physical, biotic and human phenomena considered separately or in varying combinations and (2) spatial relations and processes in the abstract. An understanding of these spatial relations and processes and their significance to human activities encourages analysis of why things are when they are.

1541 Historical Geography. The study of the geographies of the past. It is concerned with the reconstruction of the geography of a past period. Thus, an historical geography of any region is theoretically possible for every period of its history.

1542 Human Geography. The geographical study of man and his economic, social and political activities as they are distributed over the surface of the earth. The following considerations frequently are included for study: cartographic interpretation, circulation patterns, economic patterns, political patterns, population and settlement patterns.

1543 Physical Geography. The study of that branch of geography which deals with the distribution and interrelationships of the physical and biotic features of the earth's surface: land forms, soils, climates, water (both surface and subsurface), minerals and wild plant and animal life. Concerned exclusively with man's physical and biotic habitat, physical geography can be properly regarded as a natural science and is frequently included in science education, drawing on earth science for subject matter. The following topics are frequently included for study: atmosphere, biosphere, exosphere, hydrosphere and lithosphere.

1544 Regional Geography. The study of regions, a region being an area of any size that is homogeneous with respect to specific criteria. Regional geography comprises a wide variety of studies (physical, biotic and human) such as the following: agricultural regions, climatic regions, continental regions, culture regions, landform regions, manufacturing regions, political regions, population regions and vegetation regions.

1549 Other Geography. Include here other geography emphasized in instruction which is not listed above.

1550 History. The study of man's past considered in terms of what has been interpreted about change or process. The conventional categories of inquiry are political history, economic history, social history and intellectual history. Consideration also is given to how historians proceed by gathering, criticizing, synthesizing and interpreting evidence concerning accessible and relevant periods of the past.

1551 American History. The study of the history of selected events, individuals, groups, institutions, artifacts, ideas and other phenomena associated with the Western hemisphere. American history considers Columbian cultures, European discovery and exploration, colonial society, growth of independent nations and inter-American relations.

1552 Local History. The study of the history of selected events, individuals, groups, institutions, artifacts, ideas and other phenomena associated with localities. Local history considers settlement, growth of the economy, ethnic influences and cultural development.

1553 Modern History. The study of the history of selected events, individuals, groups, institutions, artifacts, ideas and other phenomena associated with the period of modernity (since approximately 1500 A.D.). Modern history considers the expansion of Europe, the impact of romantic thought, the industrial revolution and anti-colonialism in Africa and Asia.

1554 State History. The study of the history of selected events, individuals, groups, institutions, artifacts, ideas and other phenomena associated with individual American states. State history considers exploration, constitutional evolution, development of transportation and communication and military contribution.

1555 United States History. The study of the history of selected events, individuals, groups (e.g., racial, religious, ethnic), institutions, artifacts, ideas and other phenomena associated with the United States. United States history considers colonial society, the Westward Movement, the Civil War and America's emergence as a great power.

1556 Western Civilization. The study of the history of selected events, individuals, groups, institutions, artifacts, ideas and other phenomena associated with the Western world. Western civilization considers the rise and fall of the Roman Empire, the Renaissance and Reformation, the rise of the nation state and the secularization of society.

1557 Non-Western Civilization. The study of the history of selected events, individuals, groups, institutions, artifacts, ideas and other phenomena associated with the non-Western world (Asia and Africa). Non-Western civilization considers the development of Chinese thought, imperial enterprise in Africa, social revolution in Southeast Asia and diffusion of Western ideas.

1558 World Civilization. The study of the history of selected events, individuals, groups, institutions, artifacts, ideas and other phenomena associated with the entire world, usually taught in junior colleges, with an emphasis on social and intellectual changes rather than political changes. World civilization considers the emergence of Greek philosophy, the proliferation of Christianity and the integration of the international community.

1559 World History. The study of the history of selected events, individuals, groups, institutions, artifacts, ideas and other phenomena associated with the entire world. World history considers the emergence of prehistoric man and society, the Roman conquests, the westernization of Asia and the impact of technology since 1500 A.D.

1560 Philosophy. A systematically organized body of knowledge concerned with the investigation and study of human nature and conduct as conceived and interpreted in terms of facts and principles of reality. Usually the substance of philosophy includes aspects of esthetics, logic, metaphysics and the theory of knowledge.

1561 Ethics. The study and critical examination of morals, the meaning of "good," the nature of moral judgment and the justification of conduct in terms of what is considered right and proper standards of behavior. Considerations are given to the theoretical problems involved in ethics and the development of understanding which enable pupils to establish personal views concerning moral phenomena.

1562 History of Philosophy. The study of selected philosophers and areas of scholarship in philosophy from the pre-Socratic era to the present.

1563 Introduction to Philosophy. The study of the major philosophical problems, issues and conflicts as treated by classical and modern philosophers. The theory of knowledge, facts and principles of reality and of human nature and behavior and the implications of morality, science and religion in everyday life are among the assumptions and issues frequently examined.

1564 Logic. The study of the scientific principles of formal reasoning and criteria governing validity in thinking. Attention may be given to a wide range of considerations, such as application of logic and rhetoric to everyday situations, symbolic logic, semantics and processes of argument, inconsistency, methods of investigation and propositions and inferential interrelationships.

1565 Metaphysics. The study of the science of reality – of being. The nature of mind and of space and of time, the principles and causes of things and the existence of universals and aspects of metaphysics which are frequently examined, as well as philosophical agreements and disagreements with these issues.

1566 Philosophy of Religion. The critical investigation and study of religious experiences, beliefs and statements, arguments about the existence of a deity or deities and the evaluation of the historical derivation of a religion or religions.

1569 Other Philosophy. Include here other subject matter emphasized in philosophy which is not listed above.

1570 Political Science. The study of government(s) and political behavior. The subject matter provides pupils with insight into a variety of factors important to the study of governments and culture; systems processes, policies, theories and goals; and the relationships between governments.

1571 American Government. The study of the processes and structures by which men govern themselves at the local, state and national levels. Included is the study of the Constitution as the legal framework under which the American political system operates and other subject matter emphasized in American government.

1572 Comparative Systems. The study and comparative analysis of political institutions, processes and behavior in various countries (developing and developed).

1573 Contemporary World Affairs. The analysis of economic, sociological, political, legal, cultural and other factors which influence the relations between nations.

1574 International Relations. The study of agencies, operations and principles involved in communication and interaction among nations, with emphasis typically given to relations among governments.

1575 Political Parties and Public Opinion. The development organization and operation of political parties and pressure groups and the formulation and role of public opinion.

1576 Political Socialization. The study of the ways in which society transmits political orientations, including knowledge, norms and practices from one generation to the next.

1577 Political Theory. The study of the major schools of political philosophy, including the development of modern methodological techniques relevant to political science.

1579 Other Political Science. Include here other subject matter emphasized in political science which is not listed above.

1580 Psychology. The study and systematic investigation of organisms, especially human beings and their collective characteristics – their intelligence, feeling and attitudes and their behavior in relation to physical and social environment. The subject matter of psychology is organized under various descriptive titles such as those which follow.

1581 Developmental Psychology. The investigation and study of those aspects of psychology concerned with the progressive development and behavior in childhood and adolescence. Frequently emphasized for study are behavior and mental growth, the process of maturation, the concept of self, norms in behavior, social norms (relationship with people), heredity and environment and their interaction, parent-child relationships and the effects of cultural and social forces upon attitudes and values.

1582 Educational Psychology. The investigation and study of a variety of aspects of psychology and their applications to classroom situations. Among considerations frequently emphasized are the nature and theory of learning, child and adolescent development, emotion and adjustment, motivation and individual and group differences.

1583 General Psychology. The study of the fundamental principles of human behavior, basic concepts, the scope of psychology, psychological methods, human behavior, animal behavior, motivation, thought processes, theory of learning, characteristics of emotions and perception. Subject matter usually is designed for study in breadth rather than for study of selected aspects of psychology in depth.

1584 Psychology of Adjustment. The study of the individual in terms of total adjustment with major emphasis applied to social environment. Among factors frequently emphasized for study are adjustment techniques, personality as a construct, theories of personality, the nature of conflict and adjustment in personality and physiological and social aspects of personality development.

1585 Social Psychology. The study of the behavior of individuals and of groups or behavioral interactions and of the influence of the group(s) on attitudes, emotions and personality development. Among the aspects of social psychology frequently emphasized for study are the adjustment of individuals to group situations, including family, school and occupation; social foundations of attitudes and behavior – development and change; social judgments and perception; and psychological factors involved in race prejudice, wart and nationalism.

1589 Other Psychology. Include here other subject matter emphasized in psychology which is not listed above.

1590 Other Social Sciences. Include here organized subject matter emphasized in social sciences/social studies which is not listed or classifiable above.

1600 Technical Education/Computer Technology. A curriculum focusing on the acquisition of knowledge and skills in the area of computers. These skills have practical application and often lead to employment opportunities.

1610 Computer Applications. Planned learning activities which include a combination of practical learning experiences with a variety of computer applications. Generally included are applications programs such as word processing, spreadsheets, data bases, etc.

1620 Computer Systems. Planned learning activities which include a combination of practical learning experiences with computer systems. Generally included are various techniques and instructions for operating a variety of computer systems, including DOS oriented systems, systems using Windows and Macintosh systems.

1630 Computer Programming. Planned learning activities which include a combination of practical learning experiences related to programming computers. Included are work-flow charting, applying knowledge of computer capabilities, identifying program intent and output requirements, coding programs, testing program adequacy, preparing written operator instructions and analyzing, revising and rewriting programs.

1640 Computer Servicing/Repairs. Planned learning activities which include a combination of practical learning experiences related to servicing and repairing computers. Included are classroom and shop experiences concerned with the maintenance and repair of data processing equipment. Instruction includes diagnostic techniques, principles of electricity and electronics, uses of testing devices and business procedures and customer relations.

1690 Other Technical Education/Computer Technology. Include here other organized subject matter and learning situations primarily related to and emphasized in technical education/computer technology which are not listed above.

1700 Special Education. A special curriculum consisting of courses and other provisions which are different from or in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel. A subdivision of this program is used to record transactions associated with special educational provisions made for the special type of pupil indicated. Special curriculum provides for special needs children who are limited as a result of physical, social, cultural, mental or emotional conditions.

1710 Physical Disability. Programs for pupils identified as having a sustained illness or disabling physical condition which prevents the pupil from receiving reasonable educational benefit from regular education.

1720 Vision Disability. Programs for pupils identified as having a deficiency in visual acuity where, even with the use of lenses or corrective devices, he/she is prevented from receiving reasonable educational benefit from regular education.

1730 Hearing Disability. Programs for pupils identified as having a deficiency in hearing sensitivity as demonstrated by an elevated threshold of auditory sensitivity to pure tones or speech where, even with the help of amplification, the pupil is prevented from receiving reasonable educational benefit from regular education.

1740 Significant Limited Intellectual Capacity. Programs for pupils identified as having reduced general intellectual functioning which prevents the pupil from receiving reasonable educational benefit from regular programs.

1750 Significant Identifiable Emotional Disability. Programs for pupils identified as having emotional or social functioning which prevents the pupil from receiving reasonable educational benefit from regular education.

1760 Perceptual or Communicative Disability. Programs for pupils identified as having a disorder in one or more of the psychological processes involved in understanding or in using language which prevents the pupil from receiving reasonable educational benefit from regular education.

1770 Speech-Language Disability. Programs for pupils identified as having a communicative disorder which prevents the pupil from receiving reasonable educational benefit from regular education.

1771 Speech Pathology Services. Activities that: identify children with speech and language disorders; diagnose and appraise specific speech and language disorders; refer problems for medical or other professional attention necessary to treat speech and language disorders; provide required speech treatment services; and counsel and guide children, parents and teachers, as appropriate.

1780 Multiple Disabilities. Programs for pupils identified as having two or more areas of significant impairment, one of which shall be a cognitive impairment except in the case of deaf-blindness. Cognitive impairment shall mean significant limited intellectual capacity. The other areas of significant impairment include: physical, visual, auditory, communicative or emotional. The combination of such impairments creates a unique condition that is evidenced through a multiplicity of needs which prevent the pupil from receiving reasonable educational benefit from regular education.

1790 Other Disabilities. Programs for pupils identified as having disabilities not classifiable above.

1791 Preschool Child with a Disability. Programs for pupils three through five years of age, who shall, by reason of one or more of the following conditions, are unable to receive reasonable educational benefit from regular education: physical impairment, vision impairment, hearing impairment, significant limited intellectual capacity, emotional disability, perceptual or communicative disability or speech/language disability.

1792 Infant/Toddler with a Disability. Programs for pupils from birth through two years of age who have significant developmental delays and who potentially may be unable to receive reasonable educational benefit from regular education.

1799 Other Disabilities. Programs for pupils identified as having disabilities not classifiable above.

Co-curricular Activities

Co-curricular activities are school-sponsored activities or experiences, under the guidance or supervision of qualified adults, designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups or in large groups – at school events, public events or a combination of these – for such purposes as motivation, enjoyment and improvement of skills. Student organizations are included and must be coded to instructional programs 1800 to 2099. See Appendix C, "Pupil Activity," for additional information about recording co-curricular activities.

1800 Co-curricular Activities – Athletic/Sport. Subject matter and/or activities, usually not provided in regular classes, designed for pupils who wish to pursue satisfying individual/group interests growing out of various aspects of physical education. Frequently emphasized are opportunities for pupils to develop muscles, motor skills and physical and mental fitness in competitive situations; knowledge, attitudes and judgment essential to individual and group health and safety; enjoyment; and desirable citizenship. These activities usually are planned for enriching the regular classes and lives of pupils.

1810-1839 For Females.
- 1811 Aquatics.
- 1812 Archery.
- 1813 Badminton.
- 1814 Baseball.
- 1815 Basketball.
- 1816 Bowling.
- 1817 Cheerleading.
- 1818 Cross Country.
- 1819 Field Hockey.
- 1820 Football.
- 1821 Golf.
- 1822 Gymnastics.
- 1823 Ice Hockey.
- 1824 Riflery.
- 1825 Snow Skiing.
- 1826 Soccer.
- 1827 Softball.
- 1828 Swimming.
- 1829 Tennis.
- 1830 Track and Field.
- 1831 Twirlers (Baton).
- 1832 Volleyball.
- 1833 Wrestling.
- 1834 Lacrosse.
- 1839 Other Athletics/Sports Activities for Females.

1840-1869	For Males.
1841	Aquatics.
1842	Archery.
1843	Badminton.
1844	Baseball.
1845	Basketball.
1846	Bowling.
1847	Cheerleading.
1848	Cross Country.
1849	Field Hockey.
1850	Football.
1851	Golf.
1852	Gymnastics.
1853	Ice Hockey.
1854	Riflery.
1855	Snow Skiing.
1856	Soccer.
1857	Softball.
1858	Swimming.
1859	Tennis.
1860	Track and Field.
1861	Twirlers (Baton).
1862	Volleyball.
1863	Wrestling.
1864	Lacrosse.
1869	Other Athletics/Sports Activities for Males.
1870-1899	Coeducational Sports.
1871	Aquatics.
1872	Archery.
1873	Badminton.
1874	Baseball.
1875	Basketball.
1876	Bowling.
1877	Cheerleading.
1878	Cross Country.
1879	Field Hockey.
1880	Football.
1881	Golf.
1882	Gymnastics.
1883	Ice Hockey.
1884	Riflery.
1885	Snow Skiing.
1886	Soccer.
1887	Softball.
1888	Swimming.
1889	Tennis.
1890	Track and Field.
1891	Twirlers (Baton).

1892 Volleyball.
1893 Wrestling.
1894 Lacrosse.
1899 Other Coeducational Athletics/sports Activities.

1900 Co-curricular Activities – Nonathletic. Subject matter and/or activities, usually not provided in regular classes, designed for pupils who wish to pursue satisfying individual/group interests in areas such as academics, music and school/public service. Frequently, these activities provide opportunities for students to acquire specialized knowledge and to develop social, citizenship and leadership skills. These activities usually are planned for enriching the regular classes and lives of pupils.

2000 Co-curricular Activities – Nonathletic.

Note: Instructional program codes 1900 through 2099 are available to the district for non-athletic co-curricular pupil activities and organizations.

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Support Service Program

Support service programs are those activities which facilitate and enhance instruction. Support services include school-based and general administrative functions and centralized operations for the benefit of students, instructional staff, other staff and the community.

Staff training for instructional staff is coded to 2213 – Instructional Staff Training Services. Other licensed staff training is coded to the program related to the specific employee (e.g., 2120 for counselors, 2400 for school administrators). Non-licensed staff training generally is coded to program 2834, except for transportation (2700) and food service (3100) or may be coded to a support program related to the specific employee (e.g., 2400 for school administration, 2600 for maintenance workers). Mileage related to training should be charged to the same program used for the training.

2100 **Support Services – Students**. Activities designed to assess and improve the well-being of students and to supplement the teaching process. These services pertain to interaction between students and teachers by designing the educational program for the needs of individual students.

2110 Attendance and Social Work Services. Activities designed to improve student attendance at school and which attempt to prevent or solve student problems involving home, school and community. Registration activities for adult education programs are included here.

2111 Supervision of Attendance and Social Work Services. The activities associated with directing, managing and supervising attendance and social work.

2112 Attendance Services. Activities such as promptly identifying nonattendance patterns, promoting improved attitudes toward attendance, analyzing causes of nonattendance, acting early on nonattendance problems and enforcing compulsory attendance laws.

2113 Social Work Services. Activities such as investigating and diagnosing student problems arising out of the home, school or community; providing 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.

2114 Student Accounting Services. Activities of acquiring and maintaining records of school attendance, location of home, family characteristics and census data. Portions of these records become a part of the cumulative record which is sorted and stored for teacher and guidance information. Pertinent statistical reports are prepared under this program as well.

2119 Other Attendance and Social Work Services. Attendance and social work services other than those described above.

2120 Guidance Services. Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and, working with other staff members in planning and conducting guidance programs for students.

2121 Supervision of Guidance Services. Activities associated with directing, managing and supervising guidance services.

2122 Counseling Services. Activities concerned with the relationship between one or more counselors and one or more students as counselees, between students and students and between counselors and other staff members. These activities are to help the student understand his or her educational, personal and occupational strengths and limitations; relate his or her abilities, emotions and aptitudes to educational and career opportunities; utilize his or her abilities in formulating realistic plans; and achieve satisfying personal and social development.

2123 Appraisal Services. Activities that assess student characteristics, that are used in administration, instruction and guidance and assist the student in assessing his or her purposes and progress in career and personality development.

2124 Information Services. Activities for disseminating educational, occupational and personal social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information might be provided directly to students through activities such as group or individual guidance or it might be provided indirectly to students, through staff members or parents.

2125 Record Maintenance Services. Activities for compiling, maintaining and interpreting cumulative records of individual students, including systematic consideration of such factors as (1) home and family background, (2) physical and medical status, (3) standardized test results, (4) personal and social development and (5) school performance.

2126 Placement Services. Activities that help place students in appropriate situations while they are in school. These situations could be educational situations, part-time employment while they are in school and appropriate educational and occupational situations after they leave school. These activities also help ease the student's transition from one educational experience to another. The transition may require, for example, admissions counseling, referral services, assistance with records and follow-up communications with employers.

2129 Other Guidance Services. Guidance services which cannot be classified above.

2130 Health Services. Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.

2131 Supervision of Health Services. Activities associated with directing and managing health services.

2132 Medical Services. Activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases and hearing deficiencies; screening for psychiatric services, periodic health examinations; emergency injury and illness care; and, communications with parents and medical officials.

2133 Dental Services. Activities associated with dental screening, dental care and orthodontic activities.

2134 Nursing Services. Activities associated with nursing, such as health inspection, treatment of minor injuries and referrals for other health services.

2139 Other Health Services. Health services not classified above.

2140 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 behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff and parents.

2141 Supervision of Psychological Services. Directing, managing and supervising the activities associated with psychological services.

2142 Psychological Testing Services. Activities concerned with administering psychological tests, standardized tests and inventory assessments. These tests measure ability, aptitude, achievement, interests and personality. Activities also include the interpretation of these tests for students, school personnel and parents.

2143 Psychological Counseling Services. Activities that take place between a school psychologist or other qualified person as counselor and one or more students as counselees in which the students are helped to perceive, clarify and solve problems of adjustment and interpersonal relationships.

2144 Psychotherapy Services. Activities that provide a therapeutic relationship between a qualified mental health professional and one or more students, in which the students are helped to perceive, clarify and solve emotional problems.

2149 Other Psychological Services. Other activities associated with psychological services not classified above.

2150 Audiology Services. Activities which identify, assess and treat children with speech, hearing and language impairments.

2151 Supervision of Audiology Services. Activities associated with directing, managing and supervising audiology services.

2153 Audiology Services. Activities that identify children with hearing loss; determine the range, nature and degree of hearing function; refer problems for medical or other professional attention appropriate to treat impaired hearing; treat language impairment; involve auditory training, speech reading (lip-reading) and speech conversation; create and administer programs of hearing conservation; and counsel guidance of children, parents and teachers as appropriate.

2159 Other Audiology Services. Other activities associated with audiology services not classified above.

2160 Occupational and Physical Therapy Related Services. Activities which assess, diagnose or treat students for all conditions necessitating the services of an occupational or physical therapist.

2161 Occupational Therapy. Activities which assess, diagnose or treat students for all conditions necessitating the services of an occupational therapist.

2162 Physical Therapy. Activities which assess, diagnose or treat students for all conditions necessitating the services of a physical therapist.

2190 Other Support Services – Student. Other support services to students not classified elsewhere in the 2100 series.

2200 Support Services – Instructional Staff. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. These services pertain to the interaction between students and teachers, focusing on designing the curriculum training staff on training methods, assessing the student's learning and retention of the subject matter and delivering and coordinating such activities.

2210 Improvement of Instruction Services. Activities primarily for assisting instructional staff in planning, developing and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc.

2211 Supervision of Improvement of Instruction Services. Activities associated with directing, managing and supervising the improvement of instruction services.

2212 Instruction and Curriculum Development Services. Activities that aid teachers in developing the curriculum, preparing and utilizing special curriculum materials and understanding and appreciating the various techniques which stimulate and motivate students.

2213 Instructional Staff Training Services. Instructional Staff Training Services. Activities associated with the professional and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations and courses for college credit (tuition reimbursement) and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.

Staff training for instructional staff is coded to 2213 – Instructional Staff Training Services. Other licensed staff training is coded to the program related to the specific employee (e.g., 2120 for counselors, 2400 for school administrators). Non-licensed staff training is generally coded to program 2834, except for transportation (2700) and food service (3100) or may be coded to a support program related to the specific employee (e.g., 2400 for school administration, 2600 for maintenance workers).

2214 Academic Student Assessment: Including Evaluation of Instructional Services. This program is inclusive of those services rendered for the academic assessment of the student. Included here are activities related to the evaluation of the instructional, co-curricular and other programs of a school district (e.g., North Central Association evaluation). Also includes activities related to assessing student achievement, such as testing. Alternatively, testing supplies may be charged to appropriate instructional programs.

2219 Other Improvement of Instruction Services. Activities for improving instruction other than those classified above.

2220 Educational Library Services. Activities concerned with the delivery of library services, including but not limited to: audiovisual services, education television services, instruction-related technology and other educational library services. (Program Codes 2221-2229 will roll to 2220)

2221 Supervision of Educational Library Services. Activities concerned with directing, managing and supervising educational library services.

2222 School Library Services. Activities such as selecting, acquiring, preparing, cataloging and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as a part of an instructional materials center. Textbooks are not charged to this program but rather to an instructional function and program.

2223 Audiovisual Services. Activities such as selecting, programming, caring for and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs and similar materials, whether maintained separately or as part of an instructional materials center. Included are activities in the audiovisual center, TV studio and related work-study areas and the services provided by audiovisual personnel.

2224 Educational Television Services. Activities concerned with planning, programming, writing and presenting educational programs or segments of programs by closed circuit or broadcast television.

2225 Instruction-Related Technology: Including Computer Assisted Instruction. Activities concerned with planning, programming, writing and presenting educational projects which have been especially programmed for a computer to be used as the principle medium of instruction. Also, this category encompasses all technology activities and services for the purpose of supporting instruction. These activities may include expenditures for internal technology support, as well as support provided by external vendors utilizing operating funds. These activities may include costs associated with 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.

2229 Other Educational Library Services. Educational library support services other than those classified above.

2230 Other Program Services – Activities concerned with directing and coordinating instructional staff and programs in specific, identified areas.

2231 Supervision of Special Education Programs. Activities associated with directing, managing and supervising the special education programs. If the district is organized with a single director over special education, code his or her salary and benefits here. If the district maintains directors for individual programs, such as psychological services, they should be coded under 2100.

2232 Supervision of Vocational Education Programs. Activities associated with directing, managing and supervising the vocational education programs.

2233 Supervision of Adult Education Programs. Activities associated with directing, managing and supervising the adult education programs.

2234 Supervision of Athletic Programs. Activities associated with directing, managing and supervising the athletic programs.

2239 Supervision of Other Instructional Programs. Activities associated with directing, managing and supervising other instructional programs not identified elsewhere.

2240 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 instructional.

2241 Student Computer Centers. Activities concerned with supporting and maintaining computer centers (outside the classroom) that are established to support the instructional environment. These centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Computer centers that are primarily dedicated to instruction should be coded to instruction.

2242 Technology Service Supervision and Administration. Activities concerned with directing, managing and supervising data-processing services.

2250 Academic Student Assessment. Expenditures for the academic assessment of students that are not initiated by the teacher but by the school district or state education agency.

2290 Other Support Service – Instructional Staff. Services supporting the instructional staff not properly classified elsewhere in the 2200 series.

2300 Support Services – General Administration. Activities concerned with establishing and administering policy for operating the school district. Do not include the Chief Business Official here, but in Support Services – Business (Program 2500).

2303 Support Services – General Administration Indirect Cost Roll-up. Unbolded program codes below, 2314-2319, 2322, 2323 roll to program 2303. These activities are included in the indirect cost pool for the restricted and unrestricted indirect cost rate calculation. If allowable activity is not coded to Program 2303 or the unbolded codes which roll to 2303, the calculated indirect cost rate will be affected.

2304 **Support Services – General Administration Cabinet Level Positions**. Not treated like the Superintendent for indirect cost purposes, including their immediate staff (i.e., never included in the indirect cost rate). Ensure that the appropriate Program coding is used.

Cabinet level positions meet the following three criteria:
Chief Executive Officers (heads of departments)
On the Superintendent's executive team,
Report directly to the Superintendent

2310 District Governance Services. Activities of the elected body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.

2311 Supervision of Board of Education Services. Activities concerned with directing and managing the general operation of the Board of Education. These include the activities of the members of the Board of Education, but do not include any special activities defined in the other areas of responsibility described below. They also include any activities of the district performed in support of school district board meetings.

2312 Board Secretary/Clerk Services. The activities required to perform the duties of the Secretary or Clerk of the Board of Education.

2313 Board Treasurer Services. The activities required to perform the duties of the Treasurer of the Board of Education.

2314 Election Services. Services rendered in connection with any school system election, including elections of officers and bond elections.

2315 Legal Services. Services rendered to the school district regarding interpretation of laws and statutes and general liability situations.

2316 Tax Assessment and Collection Services. Services rendered in connection with tax assessment and collection.

2317 Audit Services. Activities pertaining to independent audit services provided to the governing body.

2318 Staff Relations and Negotiations Services. Activities concerned with staff relations system wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

2319 Other District Governance Services. District governance services which cannot be classified under the preceding areas of responsibility, including services of district advisory committees.

Note: program codes 2314-2319 roll to program 2303

2320 Executive Administration Services. Activities associated with the overall general administration of or executive responsibility for the entire school district.

2321 Office of the Superintendent Services. Activities performed by the superintendent and such assistants as deputy, associate and assistant superintendents in generally directing and managing all affairs of the school district. These include all personnel and materials in the office of the chief executive officer. Activities of the offices of the deputy superintendents should be charged here, unless the activities can be placed properly into a service area. In this case, they would be charged to service area direction in that service area.

2322 Community Relations Services. Activities and programs developed and operated system-wide for bettering school/community relations.

2323 State and Federal Relations Services. Activities associated with devoting and maintaining good relationships with state and federal officials. The activities associated with grant procurement are included.

Note: program codes 2322 and 2323 roll to program 2303

2329 Other Executive Administration Services. Other executive administrative services which cannot be recorded under the preceding programs.

2390 Other Support Services – General Administration. Services supporting general administration not properly classified elsewhere in the 2300 series.

2400 Support Services – School Administration. Activities concerned with overall administrative responsibility for a school or a combination of schools.

2410 Office of the Principal Services. Activities concerned with directing and managing the operation of a particular school. They include the activities performed by the principal, assistant principal(s) and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school and coordinate school instructional activities with those of the school district. These activities also include the work of clerical staff in support of the teaching and administrative duties.

2490 Other Support Services – School Administration. Other school administration services. This program includes graduation expenses and full-time department chairpersons.

2500 Support Services – Business. Activities concerned with paying, transporting, exchanging and maintaining goods and services for the school district. Included are the fiscal and internal services necessary for operating the school district. Include the Chief Business Official and the activities of the Chief Business Official here, unless reportable under 2501.

2501 Support Services – Business: Cabinet Level Positions and Immediate Staff to Cabinet Level Positions. These activities are considered restricted costs for indirect cost rate calculation: meaning these activities are treated like the Superintendent and are a part of the unrestricted pool, but not the restricted pool.

Cabinet level positions meet the following three criteria:
Chief Executive Officers (heads of departments)
On the Superintendent's executive team,
Report directly to the Superintendent

Immediate Staff to Cabinet Level Positions should also be coded to Program 2501.

2510 Business/Fiscal Services. Activities concerned with the fiscal operations of the school district. This program includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing and managing funds.

2511 Supervising Business Services. The activities of directing, managing and supervising the business services area. This includes the activities of the assistant superintendent, director or chief school business official who directs and manages the business services activities.

2512 Supervising Fiscal Services. The activities of directing, managing and supervising the fiscal services area.

2513 Budgeting Services. Activities concerned with supervising budget planning, formulation, control and analysis.

2514 Receiving and Disbursing Funds Services. Activities concerned with taking in money and paying it out. They include the current audit of receipts; the pre-audit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances and to determine that such disbursements are lawful expenditures of the school or the school district; and the management of school funds.

2515 Payroll Services. Activities concerned with periodically paying individuals entitled to remuneration for services rendered. Payments are also made for such payroll-associated costs as federal income tax withholding, retirement and social security.

2516 Financial Accounting Services. Activities concerned with maintaining records of the financial operations and transactions of the school system. They include such activities as accounting and interpreting financial transactions and account records.

2517 Internal Auditing Services. Activities concerned with verifying the account records, which includes evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems and ascertaining compliance with established policies and procedures.

2518 Property Accounting Services. Activities concerned with preparing and maintaining current inventory records of land, buildings and equipment. These records are used in equipment control and facilities planning.

2519 Other Fiscal Services. Fiscal services which cannot be classified under the preceding programs.

2520 Purchasing Services. Activities concerned with purchasing supplies, furniture, equipment and materials used in schools or school system operations.

2530 Warehousing and Distributing Services. The activities of receiving, storing and distributing supplies, furniture, equipment, materials and mail. They include picking up and transporting cash from school facilities to the central administration office or bank for control, deposit or both.

2535 Warehouse Inventory Adjustment. Includes adjustments to inventories reported on a consumption basis, in object 0610 (general supplies), in object 0630 (food) or 0730 (equipment), for lost or stolen equipment.

2540 Printing, Publishing and Duplicating Services. The activities of printing and publishing administrative publications such as annual reports, school directories and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletin, newsletters and notices.

2590 Other Support Services – Business. Other business support services not classified elsewhere in the 2500 series.

2600 Operation and Maintenance of Plant Services. Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds and in the vicinity of schools. Minor remodeling which does not change the capital assets of the building should be charged here. Major remodeling should be charged to 4000, Facilities Acquisition and Construction Services.

2610 Supervision of Operation and Maintenance of Plant Services. The activities involved in directing, managing and supervising the operation and maintenance of school plant facilities.

2620 Operating Building Services. Activities concerned with keeping the physical plant clean and for daily use. They include operating the heating, lighting, ventilating systems, air conditioning (HVAC) systems and doing minor repairs. Also included are the costs of building rental and property insurance.

2630 Care and Upkeep of Grounds Services. Activities involved in maintaining and improving the land (but not the buildings). These include snow removal, landscaping, grounds maintenance and the like.

2640 Care and Upkeep of Equipment Services. Activities involved in maintaining equipment owned or used by the school district. They include such activities as servicing and repairing furniture, machines and movable equipment. Note: Although program 2640 may be used, the district may alternatively code care and upkeep of equipment to the specific instructional program.

2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles). Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders and staff vehicles. These include such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling and inspecting vehicles for safety (i.e., preventive maintenance). Includes the costs of vehicle insurance excluding student transportation vehicle insurance. Student transportation vehicle insurance should be charged to 2720 Vehicle Operation Services (or 2700).

2660 Security Services. Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or in an administrative facility or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices (e.g., cameras, metal detectors), security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment and related costs. In-service training related to security should be reported in 2834 In-Service Training Services.

2670 Safety. Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or in an administrative facility or participating in school-sponsored events. These include costs associated with installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff. In-service training related to safety should be reported in 2834 In-Service Training Services.

2690 Other Operation and Maintenance of Plant Services. Operations and maintenance of plant services which cannot be classified elsewhere in the 2600 series.

2700 Student Transportation Services. Activities concerned with the transportation of students to and from their places of residence and the public schools in which enrolled, including any site attended for special education or vocational education and to and from one school of attendance and another in vehicles owned or rented and operated by the school district or under contract with the school district. This would include all school activities.

2710 Supervision of Student Transportation Services. Activities pertaining to directing, managing and supporting student transportation services.

2720 Vehicle Operation Services. Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles. Also included are the costs of vehicle insurance. Vehicle insurance for other than student transportation vehicles should be charged to 2650 (or 2600), Vehicle Operation and Maintenance Services.

2721 Special Education Vehicle Operating Services. The cost of transporting special education students as required by individual educational plans or state statute (optional).

2730 Monitoring Services. Activities concerned with supervising students in the process of being transported between home and school and between school and school activities. Such supervision can occur while students are in transit, while they are being loaded and unloaded and in directing traffic at the loading stations.

2740 Vehicle Servicing and Maintenance Services. Activities involved in maintaining student transportation vehicles. It includes repairing vehicle parts, replacing vehicle parts, cleaning, painting, fueling and inspecting vehicles for safety.

2750 Reimbursable Capital Outlay. Includes additions to and alterations of student transportation vehicles built since 1977 that increase efficiency and safety or are necessary to meet current minimum standards. Prior written approval by CDE is required.

2790 Other Student Transportation Services. Student transportation services which cannot be classified elsewhere in the 2700 series.

2800 Support Services – Central. Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, data processing and risk management services.

2801 Support Services – Central: Cabinet Level Positions. Activities are considered restricted costs for indirect cost rate calculation: meaning these activities are treated like the Superintendent and are a part of the unrestricted pool, but not the restricted pool.

Cabinet level positions meet the following three criteria:
Chief Executive Officers (heads of departments)
On the Superintendent's executive team,
Report directly to the Superintendent

Immediate Staff to Cabinet Level Positions should also be coded to Program 2801.

2810 Planning, Research, Development and Evaluation Services. Activities associated with conducting and managing programs of planning, research development and evaluation for a school system on a system-wide basis.

2811 Planning Services. Includes activities concerned with selecting or identifying the over-all, long-range goals and priorities of the organization or program. They also involve formulating various courses of action needed to achieve these goals. This is done by identifying needs and relative costs and benefits of each course of action.

2812 Research Services. Includes activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.

2813 **Development Services**. Includes activities in the deliberate evolving process of improving educational programs – such activities as using the products of research.

2814 **Evaluation Services**. Includes activities concerned with ascertaining or judging the value or amount of an action or an outcome. This is done through careful appraisal of previously specified data in light of the particular situation and the goals previously established.

2820 Communications Services. Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to students, staff, managers and the general public through direct mailing, the various news media or personal contact.

2821 Supervision of Communications Services. The activities of directing, managing and supervising information services.

2822 Internal Communications Services. Activities concerned with writing, editing and providing administrative information to students and staff.

2823 Public Communications Services. Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.

2824 Management Communications Services. Activities concerned with writing, editing and other preparation necessary to disseminate to management (1) the information needed about the operation of the school district and (2) information about the community, state and nation to make logical decisions.

2829 Other Communications Services. Activities concerned with communication services not classified above.

2830 Staff Services. Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services and staff accounting.

2831 Supervision of Staff Services. The activities of directing, managing and supervising staff services.

2832 Recruitment and Placement Services. Activities concerned with employing and assigning personnel for the school district.

2833 Staff Accounting Services. Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district.

2834 In-service Training Services (for Non-licensed Staff). The activities developed by the school district for training of non-licensed personnel. The cost of mileage and other related costs should be included.

Staff training for instructional staff is coded to 2213 – Instructional Staff Training Services. Other licensed staff training is coded to the program related to the specific employee

(e.g., 2120 for counselors, 2400 for school administrators). Non-licensed staff training is generally coded to program 2834, except for transportation (2700) and food service (3100) or may be coded to a support program related to the specific employee (e.g., 2400 for school administration, 2600 for maintenance workers). Mileage related to training should be charged to the same program used for the training.

2835 Health Services. Activities concerned with medical, dental and nursing services provided for school district employees. Included are physical examinations, referrals and emergency care.

2839 Other Staff Services. Staff services which cannot be classified under the preceding programs.

2840 Information Systems Services. Activities concerned with preparing data for storage, storing data and retrieving them for reproduction as information for management and reporting. This includes activities related to networks and networking of information systems.

2841 Supervising Information Systems Services. Activities concerned with directing, managing and supervising information systems services.

2842 Systems Analysis Services. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of information systems procedures or application to electronic data processing equipment.

2843 Programming Services. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.

2844 Operations Services. Activities concerned with scheduling, maintaining and producing data. This includes activities related to networks and networking of information systems, as well as operating business machines, data preparation devices and data processing machines.

2845 Telecommunication Services. Activities concerned with installing and maintaining equipment and software for telephone and computer networking systems.

2849 Other Information Systems Services. Activities concerned with data processing not described above.

2850 Risk Management Services. Activities concerned with the acquisition of various types of insurance coverage, other than employee benefits. Included here are the costs of acquiring liability, fidelity, unemployment compensation, workers' compensation and student insurance coverage. Property insurance is coded in program 2620 (or 2600). Vehicle insurance for student transportation vehicles is coded in program 2720 (or 2700). Vehicle insurance for Food Service is coded in program 3130 (or 3100). Vehicle insurance for other vehicles is coded in program 2650 (or 2600).

2890 Other Support Services – Central. Other central support services which cannot be classified elsewhere in the 2800 series.

2900 Other Support Services. All other support services not classified elsewhere in the 2000 series. Severance payments to support staff must be coded here. Severance pay to teachers must be coded to 0090 – Other General Education.

2910 Volunteer Services. Activities concerned with securing and providing non-paid volunteers for a school or school district. Expenditures related to this program include salaries and benefits for the coordinator position, as well as supplies, materials, equipment, postage, telephone, etc.

3000 Non-Instructional Services. Activities concerned with providing non-instructional services to students, staff or the community.

3100 Food Services Operations. Activities concerned with providing food to students and staff in a school or school district. This service area includes preparing and serving regular and incidental meals, lunches or snacks in connection with school activities and food delivery.

3110 Food Service Direction
3120 Food Preparation/serving
3130 Food Delivery
3140 Catering
3150 A La Carte

3200 Enterprise Operations. Activities that are financed and operated for a manner similar to private business enterprises – where the stated intent is that the costs are financed or recovered primarily through user charges. Food Services should not be charged here but rather to program 3100. One example could be the school district bookstore or before- or after-school day care programs.

3210 Enterprise Instructional Programs

3211-3219 Available for district use and will roll to 3210

3220 Enterprise Non-Instructional Programs

3220-3229 Available for district use and will roll to 3220

3300 Community Services. Activities concerned with providing community services to students, staff or other community participants. Examples of this program are the operation of a community swimming pool and a recreation program for the elderly, a child care center, etc.

3310 Day Care Supplemented with District Funds. Instructional preschool programs should not be charged here but rather to program 0040.

3400 Education for Adults. Instructional programs for adult students.

3410 Adult Basic Education. Courses or units of instruction related to acquisition of basic knowledge and skills which are comparable to those ordinarily obtained by students in a K-12 instructional program. An example is GED preparation. Normally, Adult Basic Education programs are not pre-employment nor employer oriented.

3420 Vocational Education for Adults. Courses or units of instruction directly related to providing individuals with the skills, attitudes and abilities necessary to obtain entry level employment in specific occupations or closely related clusters of occupations requiring less than a baccalaureate or advanced degree.

4000 Facilities Acquisition and Construction Services. Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites. Minor remodeling which does not change the capital assets of the building should be charged to program 2600 series. However, major remodeling should be charged to program 4000 series.

4100 Site Acquisition Services. Activities concerned with initially acquiring and improving new sites.

4200 Site Improvement Services. Activities concerned with making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels and temporary landscaping.

4300 Architecture and Engineering Services. The activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this program only for those preliminary activities which may or may not result in additions to school district property. Otherwise, charge these services to 4100, 4200, 4500 or 4600, as appropriate.

4400 Educational Specifications Development Services. Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of students to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.

4500 Building Acquisition and Construction Services. Activities concerned with buying or constructing buildings.

4600 Building Improvement Services. Activities concerned with building additions and with installing or extending service systems and other built-in equipment.

4700 Land Improvements. Activities concerned with initially acquiring and improving land.

4900 Other Facilities Acquisition and Construction Services. Facilities acquisition and construction activities which cannot be classified above.

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5000 **Other Uses**. A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified as Other Uses. These include debt service payments (principal and interest) and certain transfers of moneys from one fund to another.

5100 **Debt Service**. Servicing the debt of the school district, including payments of both principal and interest and debt issuance costs. The receipt and payment of principal on short-term loans are handled as an adjustment to the balance sheet account 7451.

5200 **Flood Impact**.

9000 Reserves. Consists of moneys Set-Aside for specific purposes and identifies those portions of the fund balance (the excess of revenues over expenditures) which are segregated for future purposes and/or are not available to finance expenditures of the subsequent accounting period. Some reserves are statutorily mandated while others are in compliance with generally accepted accounting principles or practices.

Reserve programs are used in budgeting only. Actual expenditures must be made from the proper expenditure programs. A budget transfer may be made from the reserve to the expenditure account.

9100 **Operating Reserve**. An appropriated reserve available for use by school district for emergencies caused by an act of God or arising from extraordinary problems or unforeseen emergencies and other unexpected events.

9200 **Non-Appropriated Reserve**. A contingency reserve considered to be a beginning fund balance for the next fiscal year. The non-appropriated operating reserve (1) shall not exceed fifteen percent of the amount budgeted to the general fund for the current fiscal year, (2) shall not be appropriated and (3) shall not be expended during the fiscal year covered by the budget. § 22-44-106(2), C.R.S.

9300 Constitutional and Legally Mandated Reserves

9321 **TABOR Emergency Reserve**. A reserve to be used for declared emergencies only. Each district shall reserve 3% or more of its fiscal year spending as defined in section 20(b) of article X of the state constitution. Unused reserves apply to the next year's reserve.

9322 **Reserve for Multiple-Year Obligations**. A present cash reserve pledged irrevocably and held for payments in all future fiscal years of any multiple fiscal year direct or indirect district debt or other financial obligation. Colo. Const. art. X, § 20(4)(b). An example is a multi-year contract with the superintendent of schools. This reserve is used if the district has multiple fiscal year obligations.

9323 **District Emergency Reserve**. If a Board of Education provides for a district emergency reserve in the General Fund for the budget year of at least three percent of the amount budgeted to General Fund, the Board may designate real property owned by the District as all or a portion of the reserve required by section 20(5) of article X of the state constitution so long as the Board has filed with the State Treasurer and the Department of Education a letter of intent that expresses that intent of the Board to increase the liquidity of such property upon the occurrence of a declared emergency with the meaning of TABOR by entering into one or more financed (lease)-purchase agreements with respect to such property or by other means acceptable to the State Treasurer or secure a letter of credit from an investment grade bank as all or a portion of the reserve required by section 20(5) of article X of the state constitution so long as the Board has filed with the State Treasurer and Department of Education a letter of intent of the Board to satisfy its obligation to reimburse the bank for moneys drawn on the letter of credit upon the occurrence of a declared emergency.

9324 **Colorado Preschool Program (CPP) Reserve**.

►9325 Full Day Kindergarten Reserve (no longer in use beginning July 1, 2019)

9326 **Risk-Related / Restricted Capital Reserve**.

9327 **Best Capital Renewal Reserve**.

►9328 Total Program Reserve.

9900 **Other Reserves**. Used to designate any other reserve(s) not classifiable in the reserves listed above.

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Object/Source/Balance Sheet

The Object/Source/Balance Sheet is the eighth code of the account string. It is a multiple-purpose four-digit code. The first digit identifies the account type and determines the dimension and purpose. See details below.

First Digit	Account Type	Dimension	Purpose
0	expenditure	object	Describes the service or commodity obtained as the result of a specific expenditure.
1	revenue	local source	Describes the specific type of revenue from a local funding source.
2	revenue	intermediate source	Describes the specific type of revenue from an intermediate funding source.
3	revenue	state source	Describes the specific type of revenue from a state funding source.
4	revenue	federal source	Describes the specific type of revenue from a federal funding source.
5	revenue	other source	Describes the specific type of revenue from other funding sources.
6	balance sheet	equity	Equity accounts such as fund balance and retained earnings.
7	balance sheet	liability	Current liabilities and long-term liabilities.
8	balance sheet	asset	Current assets and capital assets.

The following pages provide definitions for all three account types: expenditures (see OBJECT), revenues (see SOURCE), and Balance Sheet (see BALANCE SHEET).

Proper use of object codes and source codes WHEN RECORDING TRANSACTIONS INVOLVING BOCES AND CHARTER SCHOOLS ensures duplicate expenditures and revenues can be eliminated when CDE consolidates reports. *See* Appendix D, BOCES, and Appendix K, Charter Schools.

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Object (Expenditure)

The object dimension is used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories, each of which is further divided. Object definitions follow.

0100 **Salaries**. Amounts paid for personal services to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district.

0110 Salaries of Regular Employees. Full-time, part-time and prorated portions of the costs for work performed by permanent employees of the school district.

0120 Salaries of Temporary Employees. Full-time, part-time and prorated portions of the costs for work performed by employees of the school district who are hired on a temporary or substitute basis.

0130 Salaries for Overtime. Amounts paid to employees of the school district in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above. The terms of such payment are subject to federal, state and local regulations and interpretation.

0140 Salaries for Leave. Amounts paid by the school district to employees on leave, such as sabbatical leave, maternity leave, etc.

0150 Additional/Extra Duty Pay/Stipend. Amounts paid to employees of the school district in either temporary or permanent positions for work performed in addition to the employee's regular work assignment. Additional/extra duty pay/stipend includes compensation for such assignments as coaching, co-curricular activity sponsorship, supplemental pay for curriculum development, for night school, etc.

0160 Post-Employment Salaries. Amounts paid to individuals who no longer are employed by the district. This includes early retirement incentive plan payments.

0190 Other Salaries.

Note: Object codes 0111-0119, 0121-0129, 0131-0139, 0141-0149, 0151-0159, 0161-0169 and 0191-0199 are available for district use.

0200 **Employee Benefits**. Amounts paid by the school district on behalf of employees; generally, these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, never-the-less, are part of the cost of personal services. Workers' compensation premiums should not be charged here, but rather to object 0526 (or 0500).

0210 Life and Disability Insurance. Employer's share of life, accidental death and disability, long-term disability and short-term disability insurance plans.

0211 Life Insurance.
0212 Accidental Death and Disability.
0213 Long-term Disability.
0215 Unemployment: Object 0525 should not be used if this is used.
0216 Worker's Compensation: Object 0526 should not be used if this is used.
0214 Short-term Disability.
0219 Other Life and Disability Insurance.

0220 Federally Mandated Insurance. Employer's share of federally mandated insurance plans.

0221 Medicare. Employer's share of Medicare paid by the school district.
0222 Social Security. Employer's share of Social Security paid by the school district.

0230 PERA/Retirement Contributions. Employer's share of Public Employees Retirement Association (PERA) or local employee retirement system paid by the school district, including the amount paid for employees assigned to federally funded programs.

0240 Tuition Reimbursement. Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement based on school district policy.

0250 Health Benefits. Amounts paid by the school district for health, dental, vision and cancer insurance coverage for its employees.

0251 Health
0252 Dental
0253 Vision
0254 Cancer

0260 Post-Employment Benefits. Amounts paid by the school district for benefits on behalf of individuals who no longer are employed by the district.

0290 Other Employee Benefits. Amounts paid by the school district for employee assistance program benefits which are not classified above. Often these are included as gross income on W-2's (e.g., auto allowance).

0300 Purchased Professional and Technical Services. Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, brokers, etc.

0310 Administrative Services. Services in support of the various policy-making and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the school district; school management support activities; and, election and tax collecting services.

0311 Treasurer's Collection Fee.
0312 Election Fees.
0313 Banking Service Fees.
0314 Paying Agent Fees.

0320 Professional-Educational Services. Services supporting the instructional program and its administration. Included are curriculum improvement services, counseling and guidance services, library and media support services and contracted instructional services.

0330 Other Professional Services. Professional services other than educational supporting the operation of the school district. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dietitians, editors, negotiations specialists, system analysts, planners, brokers, etc. Bond issuance costs should be coded in this object series with program code 5100.

0331 Legal Services. Funds provided by the Exceptional Children's Educational Act may not be expended for legal services; and, therefore, this code may not be used with an ECEA grant code.
0332 Audit Services.
0333 Negotiations Services.
0334 Consultant Services.
0335 Medical Services.
0339 Other Professional 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.

0350 Employee Training and Development Services. Services supporting the professional and technical development of school district personnel, including instructional, administrative and service employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site) and other expenditures associated with training or professional development by third-party vendors. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. Training for instructional staff should be coded to function 2213. Training for other staff should be coded to the function of the employee.

0390 Other Purchased Professional and Technical Services

0400 Purchased Property Services. Services purchased to operate, repair, maintain and rent property owned or used by the school district. These services are performed by persons other than school district employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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).

0411 Water/Sewage.

0420 Cleaning Services. Services purchased for cleaning (apart from services provided by school district employees).

0421 Disposal Services. Expenditures for garbage pickup and handling, including composting and recycling, not provided by school district personnel.
0422 Snow Removal Services. Expenditures for snow removal not provided by school district personnel.
0423 Custodial Services. Expenditures to an outside contractor for custodial services.
0424 Lawn Care. Expenditures for lawn and grounds upkeep, minor landscaping, nursery services, etc., not provided by school district personnel.
0425 Laundry Services.

0430 Repairs and Maintenance Services. Expenditures for repairs and maintenance services not provided directly by school district personnel. These include contracts and agreements covering the upkeep of buildings and equipment. Note: This is considered an Instructional Supply/Material code for repairs and maintenance of Instructional Equipment ONLY when it is coded with an Instructional Program Code (0001 through 2099).

0431 Non-technology Related Repairs and Maintenance. Contracts and agreements covering the upkeep of buildings and non-technology equipment. Costs for renovating and remodeling are not included here, but are classified under object 0450
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).

0440 Rentals. Costs for renting or short-term leasing land, buildings, equipment and vehicles.

0441 Rental of Land and Buildings. Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district.
0442 Rental of Equipment. Expenditures for leasing or renting equipment for both temporary and long-range use of the school district. This includes machinery and equipment operated by the district, but does not include bus and other vehicle rental.
Note: This is considered an Instructional Supply/Material code ONLY when it is coded with an Instructional Program Code.
0443 Rental of Vehicles. Expenditures for leasing or renting vehicles for both temporary and long-range use of the school district. This includes vehicle rentals (other than bus rentals) when operated by the school district, financed (lease)-purchase arrangements if they are not capital financing arrangements (leases) and similar rental agreements.

0444 Rental of Buses. Expenditures for leasing or renting buses for both temporary and long-range use of the school district. This includes bus rentals when operated by the school district, financed (lease)-purchase arrangements if they are not capital financing arrangements (leases) and similar rental agreements.

0445 Rental of Supplies. Expenditures for renting supplies for both temporary and long-range use of the school district. An example of a rented supply is graduation GAPS and gowns.

0450 Contractor Services. Includes amounts paid to contractors for minor renovating and remodeling facilities. Expenditures related to new construction and major renovation should be charged to object code 0722.

Note: Object codes 0451 through 0469 are available for district use.

0490 Other Purchased Property Services. Purchased property services which are not classified above. Costs for telephone and telegraph are not included here but are included in object code 0530 (or 0500).

0500 Other Purchased Services. Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Note: Purchased service objects may be used to record the costs of user fees assessed against district programs by a district service provider when the district service is recorded in an internal service fund. See Appendix P, Internal Service Funds."

0510 Student Transportation Services. Expenditures for transporting students to and from school and other activities. Expenditures for the rental of buses which are operated by personnel on the payroll of the school district are not recorded here but under object 0444 (or 0400).

0511 Student Transportation Purchased WITHIN the BOCES (or Administrative Unit (AU)). Payments to the BOCES (or AU) or other school districts within the BOCES (or AU) for transporting students to and from school and school-related events. Use of this code when appropriate ensures all interdistrict payments can be eliminated when consolidating reports from multiple school districts and BOCES at state and federal levels. See Appendix D, "BOCES."

0512 Student Transportation Purchased from Other Colorado Districts or BOCES (or AUs) or Charter Schools. Payments to other Colorado school districts or BOCES (or AUs) for transporting students to and from school and school-related events. Use of this code when appropriate ensures all interdistrict payments can be eliminated when consolidating reports from multiple school districts and BOCES at state and federal levels. See Appendix D, "BOCES."

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0513 **Contracted Field Trips**. Payments for transportation of students between school and away-from-school instructional activities. Field trips conducted by district personnel cannot be coded to this purchased service object. However, object 0851 is available for charging transportation costs to district programs which benefit from transportation services. Also, costs for meals and lodging should not be coded here, but rather to object 0580.

0514 **Student Transportation Purchased from Parents**. Payments to persons (generally parents) for transporting students to and from school. This includes payments to individuals who transport themselves.

0515 **Student Transportation Purchased from Contractors**. Payments to contractors for transporting students to and from school and school-related events.

0516 **Student Transportation In-service**. Payments for in-service training of student transportation staff.

0517 **Student Transportation Purchased from School Districts Outside the State**. Payments to other school districts outside the state for transporting students to and from school and school-related events.

0519 **Other Purchased Student Transportation**. Payments for student transportation to and from school and school-related events not classified above.

0520 **Insurance Premiums**. Expenditures for all types of insurance coverage, including property, liability, fidelity, unemployment compensation, workers' compensation and student insurance. Employee health benefits first must be coded to the 0200 series (Employee Benefits) with the appropriate job class code.

0521 Liability Insurance. Payments for district liability insurance.
0522 Property Insurance. Payments for district property insurance. Object code 0522 should be used with program code 2620 (or 2600).
0523 Vehicle Insurance. Payments for district vehicle insurance. Object code 0523 should be used with program code 2650 (or 2600), 2720 (or 2700) or 3130 (or 3100).
0524 Fidelity Insurance. Payments for district fidelity bond premiums. Object code 0524 should be used with program code 2850 (or 2800).
0525 Unemployment Compensation Insurance. Payments for unemployment compensation coverage. Object code 0525 should be used with program code 2850 (or 2800). Do not use this code if Object Code 0215 (Unemployment) is used.
0526 Workers' Compensation Insurance. Payments for workers' compensation insurance. Object code 0526 should be used with program code 2850 (or 2800). Do not use this code if Object Code 0216 (Worker's Compensation) is used.
0527 District Multiple-Coverage Insurance and/or Other District Insurance. Payments for district multiple-coverage insurance or other district insurance not listed in other object codes 0520-0528. The primary program code to use for this object code is 2850 (2800), however, other programs may be used for "other district insurance", if necessary.

0528 District Student Insurance. Payments for district student insurance. Object code 0528 should be used with program code 2850 (or 2800).

0529 Contra Account Object for Offset of Internal Service Fund(s) Revenue. Used to record negative expenditures as an offset to the contra source code (1979) for internal service activity expenditures that would equal the total revenue reported in source codes "1973-1978". The appropriate Program Code could also be used if expenditures were to be contra to various program expenditures.

Note: The purpose of this contra account is to provide a process to eliminate expenditures related to the revenue received as a result of expenditures for services purchased by other funds.

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 or 0735.

0540 Advertising. Expenditures for announcements in professional publications, newspapers or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment and sale of property. Costs for professional advertising or public relations services are not recorded here but are charged to object 0330 (or 0300).

0550 Printing and Binding Expenditures for job printing and binding, usually according to specifications of the school district. This includes designing and printing forms and posters as well as printing and binding school district publications. Preprinted standard forms are not charged here, but are coded under object code 0610.

Note: Object 0550 may be used to record the costs of user fees assessed against district programs by a district print shop when the district print shop is recorded in an internal service fund. See Appendix P, Internal Service Funds."

0560 Tuition. Contracted expenditures to reimburse other educational agencies for instructional services to students residing in the legal boundaries described for the paying school district.

0561 Tuition Paid WITHIN the BOCES (or AU). Tuition paid to the BOCES (or AU) or other school districts within the BOCES (or AU). Use of this code when appropriate ensures all interdistrict payments can be eliminated when consolidating reports from multiple school districts and BOCES at state and federal levels. See Appendix D, "BOCES."

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0562 **Tuition Paid to Other Colorado Districts or BOCES (or AUs) or Charter Schools**. Tuition paid to other Colorado school districts or BOCES (or AUs). Include here payments made to other school districts for billings associated with educational services provided at state juvenile detention centers. Use of this code when appropriate ensures all interdistrict payments can be eliminated when consolidating reports from multiple school districts and BOCES at state and federal levels. See Appendix D, "BOCES."

0563 **Tuition to School Districts Outside the State**. Tuition paid to other school districts and BOCES outside the State.

0564 **Tuition to Private Sources**. Tuition paid to private schools or non-approved agencies.

0565 **Tuition to Agencies with Colorado Department of Education-Approved Rates**. Excess costs for out-of-district placed pupils.

0566 **Tuition – Audit finding**. This Object Code should now be used only for positive or negative adjustments to previous Out of District withholdings due to Colorado Department of Education (CDE) audit findings.

0569 **Tuition – Other**. Tuition paid to the state and other governmental organizations as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying school district. Tuition to agencies with Colorado Department of Education-approved rates should not be reported with Code 0569, but rather should be reported with Code 0565.

0570 Food Service Management. Expenditures for the operation of a local food service facility by other than employees of the school district. Included are contracted services being provided by the Food Service Management Company for administrative and management fees, labor and indirect costs being charged by them. All other expenses (e.g., food, paper, cleaning supplies, etc.) are to be broken out by appropriate object codes, such as 0630 for food).

0572 **Fixed Fee Contracts**. Fixed fee contracts for food service – to be used by those Districts who are paying an outside vendor a fixed fee for their food service costs. In this case, the invoiced amount for charges per meal would be coded to this object.

0580 **Travel, Registration and Entrance**. Expenditures for transportation, meals, lodging and other expenses associated with travel for the school district. Payments for per diem in lieu of reimbursements for subsistence (room and board) are also charged here. Travel costs associated with field trips are coded here except transportation costs which must be coded to object 0851 if provided by district-operated transportation services or to object 0513 if contracted or chartered.

0581 In-state travel, registration and entrance. Expenditures for travel and registration fees within the state.

0582 Out-of-state travel, registration and entrance. Expenditures for travel and registration fees outside the state.

0583 Mileage Reimbursement. Reimbursement for miles traveled while on business for the school district.

Note: Object codes 0584 through 0589 are available for district use.

0590 Other Purchased Services. Purchased services other than those described above. Any interdistrict payments other than tuition and transportation should be classified here.

0591 **Services Purchased WITHIN the BOCES (or AU)**. Payments to the BOCES (or AU) or other school districts within the BOCES (or AU) for services other than tuition or transportation. Examples of such services are data processing, purchasing, nursing and guidance, assessment and membership costs. Tuition must be reported with object 0561. Transportation must be reported with object 0511. Use of this code when appropriate ensures all interdistrict payments can be eliminated when consolidating reports from multiple school districts and BOCES at state and federal levels. See Appendix D, "BOCES."

0592 **Services Purchased from Other Colorado Districts or BOCES (or AUs) or Charter Schools**. Payments to other Colorado school districts or BOCES (or AUs) for services other than tuition or transportation. Examples of such services are data processing, purchasing, nursing and guidance. Tuition must be reported with object 0562. Transportation must be reported with object 0512. Use of this code when appropriate ensures all interdistrict payments can be eliminated when consolidating reports from multiple school districts and BOCES at state and federal levels. See Appendix D, "BOCES."

0593 **Services Purchased from School Districts Outside the State**. Payments to school districts outside the state for services other than tuition or transportation. Examples of such services are data processing, purchasing, nursing and guidance.

0594 **Purchased Services from Districts by Charter Schools**. This is the purchased service code to be used for purchased services between districts and charter schools in all program areas. Example: Program 2100, Object 0594 would be used to purchase General Administration Services. Offset to Source Codes 1954, 3954 and 4954.

0595 **Purchased Administrative Overhead Costs not to exceed 5% by Charter Schools**. See Appendix K-2

0596 **Purchased Services from Charter School Food Authority and its' Related Schools**. This is the purchased service code to be used for purchased services between the Charter School Food Authority and its related schools in the 3100 Food Services Operations program area. Offset to Source Codes 1956, 3956 and 4956, used with the appropriate grant code, which may be zero.

0597 **Purchased Services by Charter Schools: 1% Institute Charter School Fund**. Purchased service code for Charter School Institute (CSI) charter schools to record the one percent withheld by CSI and transferred to the State for credit to the Institute Charter School Capital Construction Assistance Fund created in § 22-30.5-515.5, C.R.S. Offset to Source Code 1957.

0599 Services Purchased from Other Sources. Payments to service providers for services not classified elsewhere in the object 0500 series.

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0600 **Supplies**. Amounts paid for items that are consumed, worn out or deteriorated through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Items that do not contribute to a district's capital assets, as evaluated by the district's capital assets policy, may be coded as supply items or may be coded as 0735, Non-Capital Equipment. Items that contribute to a district's capital assets must be coded as equipment items in the 0700 series.

0610 General Supplies. Expenditures for purchase of all supplies (other than those listed below) for the operation of a school district, including freight and cartage for the delivery of these supplies.

Note: Object codes 0611 through 0619 are available for district use.

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

0621 Natural Gas. Expenditures for gas utility services from a private or public utility company.
0622 Electricity. Expenditures for electric utility services from private or public utility company.
0623 Bottled Gas. Expenditures for bottled gas, such as propane gas received in tanks.
0624 Oil. Expenditures for bulk oil normally used for heating.
0625 Coal. Expenditures for raw coal normally used for heating.
0626 Motor Vehicle Fuels. Expenditures for gasoline, diesel, propane and other fuels for use in motor vehicles.
0629 Other. Expenditures for energy that cannot be classified in one of the foregoing categories

0630 **Food**. (**BOLD** for Food Services Fund only.) This code is used for purchased food and milk. This will also include any costs to process USDA Donated Food into alternate end products through commodity processing contracts.

0632 **USDA Donated Food Fees**. Used for fees associated with USDA Donated Foods (Commodity) acquisition. This would include delivery fees from the distributor, administrative fees for CDHS and commodity storage fees. Commodity processing fees are to be coded as Food: 0630

0633 **USDA Donated Foods**. (**BOLD** for Food Services Fund only.) Whether or not the district inventories USDA Donated Foods (Commodity) separately, this code must be used to record the value of USDA Donated Foods. These amounts may be expensed as they are received throughout the year or at the end of the year on a one-time, annualized basis.

Note: Object codes 0631 and 0634- 0639 are available for district use.

0640 **Books and Periodicals**. Expenditures for books, textbooks and periodicals prescribed and available for general use, including library and reference books. This category includes the cost of workbooks, textbook binding or repairs, as well as textbooks which are purchased to be resold or rented. Also recorded here are costs of binding or other repairs to school library books.

Note: Object codes 0641 through 0649 are available for district use.

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.

Note: Object codes 0651 through 0689 are available for district use.

0690 Other Supplies.

Note: Object codes 0691 through 0699 are available for district use.

0700 Property. Expenditures for acquiring capital assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment. Items that do not contribute to a district's capital assets, as evaluated by the district's capital assets policy, may be coded as supply items or, alternatively, such items may be coded as 0735, Non-Capital Equipment.

0710 Land and Improvements. Expenditures for the original purchase of land and the original improvements thereon. Purchases of air rights, mineral rights and the like are included here. Also included are special assessments against the school district for capital improvements, such as streets, curbs and drains.

Note: Object codes 0711 through 0719 are available for district use.

0720 Buildings. Expenditures for the acquisition of existing buildings or the contracted building of new buildings. Normally, objects in the 0720 series are used in conjunction with a program in the 4000 series. Buildings built and alterations performed by the school district's own staff are charged to objects 0100, 0200, 0610 (or 0600) and 0730, as appropriate.

0721 Financed (Lease) Holding Improvements. Expenditures for major permanent structural alterations and for the initial installation or additional installation in existing buildings, of heating and ventilating systems, fire protection systems and other service systems to capital financed (lease) property.

0722 New Construction. Expenditures for the contracted construction of buildings

0723 Major Renovations. Expenditures for major permanent structural alterations and for the initial installation or additional installation in existing buildings, of heating and ventilating systems, fire protection systems and other service systems to district owned buildings.

Note: Object codes 0724 through 0729 are available for district use. (Object codes 0724 through 0729 will roll to object code 0720.)

0730 Equipment. Expenditures for the initial and replacement items of equipment, such as machinery, furniture, fixtures and vehicles. Machinery, furniture and fixtures (including teacher desks, chairs and file cabinets), technology equipment and other equipment that are used for instructional purposes should be charged to appropriate instructional programs.

The district's capital asset policy establishes criteria for when an equipment item must be capitalized and included on the district's property inventory records. Usually this criteria requires equipment costing above a certain dollar amount to be capitalized. Capitalized equipment must be coded with an object 0730 through 0734 or 0736 through 0739. Equipment that does not meet the criteria for capitalization (usually below a dollar amount requiring capitalization) may be coded with object 0735 or in the object 0600 Supplies series.

0731 Machinery. Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill presses, printing presses, microscopes, etc.

0732 **Vehicles**. Expenditures for vehicles which are licensed that are used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons and vans.

0733 Furniture and Fixtures. Expenditures for equipment used for sitting; as a support for writing and work activities; and, a storage space for material items.

0734 Technology Equipment. Expenditures for computers and other technology equipment. Examples are computers, laser printers, CD ROM equipment, VCRs, Software, etc.

0735 **Non-Capital Equipment**. Expenditures for items classified as equipment, but costing less than the district policy for capital assets inventory. Alternatively, non-capital equipment may be coded as a supply to an object in the 0600 series.

0739 Other Equipment. Expenditures for all other equipment not classified elsewhere in the 0730 object series.

0740 **Depreciation**. The portion of the cost of a capital asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is apportioned over the estimated service life of such an asset and each period is charged with a portion of such cost. Through the process, the cost of the asset is ultimately charged off as an expense.

In accordance with fund accounting under GAAP, using depreciation is required in proprietary funds only.

0745 **Amortization**. A lease asset should be amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

In accordance with fund accounting under GAAP, using amortization is required in proprietary funds only.

0750 Loss on Disposal. The excess of net book value above the amount received (trade or cash) at disposal. This object is used in proprietary funds only.

0760 Infrastructure. Expenditures for purchased infrastructure assets by the school district. These items include water/sewer systems, roads, bridges and other assets that have significantly longer useful lives than other capital assets.

0770 **Lease.** The capital outlay related to the acquisition of a lease under GASB Statement No. 88.

0790 Other Property.

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0800 Other Objects. Amounts paid for goods and services not otherwise classified above.

0810 Dues and Fees. Expenditures or assessments for membership in professional or other organizations. This includes any fee assessed for membership. Registration, participation or entrance to an event costs should be coded to object 0580. Fees for professional services should be charged to the appropriate 0300 series code.

0820 Judgments Against the School District. Expenditures from current funds for all judgments (except as indicated below) against the school district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. This would include student transportation liability claims incurred and paid by the school district. Judgments against the school district resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. The proper coding for employee disputes usually is dictated by the terms of the legal settlement (e.g., employee disputes which award compensation should be coded to salary). Code 0820 is appropriate for non-compensation post-employment settlements.

0830 Interest. Expenditures for interest on debt.

0831 Long-term Interest.
0832 Short-term Interest.
0833 Interest on Leases. See Appendix L, "Capital Leases," or "Leases, after GASB Statement No. 87" for information about recording leases prior to and after the effective date for GASB Statement No. 87.
0839 Other Interest.

0840 Contingency. This account is provided for budgeting purposes only. Expenditures to be paid from the contingency should be charged to the appropriate program and object classification.

0850 Internal Charge/Reimbursement Accounts. Object codes in this series allow a district to charge costs associated with student field trips, maintenance and other internal services to the programs which benefit from the services. Districts are not required to charge back internal services. Objects 0850 through 0859 will net to zero district-wide. See Appendix E, "Internal Charge Reimbursement Accounts." Internal Charge/Reimbursement Account codes are not used in an internal service fund; rather, internal service fund user fees (charge backs) are coded to sources 1973 through 1979.

0851 Transportation/Field trips. Meals and lodging related to field trips must not be coded here, but rather to object 0580.
0852 Maintenance.
0853 Technology/MIS.
0854 Printing/Duplicating.
0855 School-wide Plan Distribution. (For use by districts with Consolidated School-wide plans only) See Appendix T, "Consolidated School wide Accounting"

Note: Object codes 0856 through 0859 are available for district use.

0860 Miscellaneous Internal Charge Accounts. Accounts in this series, like in the 0850 series, are used to charge back internal services to programs which benefit from the services. However, districts may choose to recognize revenue rather than abate expenditures. See Appendix J, "Revenue vs. Abatement." Thus, objects in the 0860 series do not necessarily net to zero.

Note: Object codes 0860 through 0867 are reserved for possible future designation by CDE.

0868 **Overhead Costs**. Used with non-federal grants/projects.
0869 **Indirect Costs**. Used with federal grants/projects.

Note: Districts may choose to record indirect costs and overhead costs either as expenditures and revenues or as abatements. If the expenditure/revenue method is used, object 0869 (indirect costs) or object 0868 (overhead costs) must be used for expenditures and source 1972 (indirect costs) or source 1971 (overhead costs) must be used for revenues. If the abatement method is used, object 0869 (indirect costs) or object 0868 (overhead costs) must be used for both debits and credits. The choice of appropriate program codes is left to the district. See Appendix G, "Indirect Costs."

0870 Scholarship Awards. Amounts paid for scholarships awarded to students to pursue post-secondary educational opportunities.

0890 Miscellaneous Expenditures. Amounts paid for goods or services not properly classified in one of the objects included above. Payments for refunds of prior year revenues are charged to this account. However, do not report here any adjustments made through Colorado Department of Education audits. Audit adjustments are recorded as adjustments to revenue (see Revenue Sources 3200).

0900 **Other Uses of Funds**. This series of codes is used to classify transactions which are not properly recorded as expenditures to the school district but require budgetary or accounting control. These include redemption of principal and interest on long-term debt, housing authority obligations and fund transfers.

0910 **Redemption of Principal**. Outlays from current funds to retire serial bonds and long-term loans.
Note: object codes 0910 through 0919, except for 0913, should only be used for voter approved debt

0911 Long-term Principal.
0912 Short-term Principal.
0913 **Principal on Financing Arrangements (Leases)**. Payments made for capital financing (leases), Certificates of Participation activity and non-voter approved debt. See Appendix L, "Capital Leases," or "Leases, after GASB Statement No. 87" for additional information.
0919 Other Principal.

0920 Housing Authority Obligations. Outlays from current funds to satisfy housing authority obligation of the school district. A public school housing authority is a public or quasi-public corporation having power to issue authority bonds for public school purposes, construct public school buildings, lease public school buildings to local public school administrative units or transfer title to such units. All expenditures of this nature are classified in this category.

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0940 Payments to Escrow Agents. Payments made to institutions through escrow agents acting on behalf of the school district.

0950 Initial Outlay from Lease (Which is not Capital Outlay). Initial payments made by the school district from leases which do not result in the acquisition of capital equipment or facilities. *See* Appendix L, "Capital Leases," or "Leases, after GASB Statement No. 87". For the capital outlay related to a lease acquired under GASB Statement No. 87, see object code 0770.

0960 **Payment to Outside Entity**. Funds that a district must send to the Colorado Division of Vocational Rehabilitation (DVR). This payment supports the DVR request for federal government grant award dollars that will be provided to the district. School to Work Alliance Program (SWAP) is the state grant program with this type of arrangement. Note: The appropriate grant/project code of 3130 must be used in conjunction with this object code.

0970 **Special Items**. This code is used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, this may include termination benefits resulting from workforce reductions; or costs in connection with an early retirement program offered to all employees represented in one or more classes of employees. Special items may also include events that are not within the control of the district. In the governmental funds, these items should be separately captioned or disclosed.

0971 **Extraordinary Items**. This code is used to classify items in accordance with APB Opinion No. 30 which are transactions or events that are both unusual in nature and infrequent in occurrence. For some districts, this may include significant costs related to a natural disaster caused by fire, flood, tornado, hurricane or hail storm; or costs related to an environmental disaster.

0990 Other Miscellaneous Uses of Funds.

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Source (Revenue)

The source dimension is used to describe the funding origin (source) and type of revenue. The first digit of the source code identifies the major source of revenue as local, intermediate, state, federal or other. These five major sources of revenue are described below.

1. **Local Sources**. Revenue from local sources is the amount of money produced within the boundaries of the school district and available to the district for its use. Money collected by another governmental unit as an agent of the school district is recorded as revenue from local sources.

2. **Intermediate Sources**. Revenue from intermediate sources is revenue distributed by counties, cities and other intermediate sources. In Colorado, the most common intermediate source is the county.

3. **State Sources**. Revenue from state sources is revenue from funds collected by the state government and distributed to school districts.

4. **Federal Sources**. Revenue from federal sources is revenue from funds collected by the federal government and distributed to school districts. In determining whether revenue is federal revenue, it is unimportant whether the funds are distributed directly to the school district directly from the Federal Government or through some intervening agency (pass-through entity) such as the Colorado Department of Education or other state agency.

   When a school district does not have a method for determining the prorated share of federal, state and other sources of revenue in a commingled grant, the distributing agency should provide this information to the school district.

5. **Other Sources**. This classification includes “other sources” which constitute fund revenues in a strict fund accounting context, but are not considered revenues to the school district. They include proceeds from long-term debt and the receipt of interfund transfers.

Each of the five major sources of revenue is divided into detailed source codes to provide information about the specific type of revenue. Source code definitions follow.

Revenue from Local Sources

1000 Revenue from Local Sources.

1100 Taxes. Compulsory charges levied by a government to finance services performed for the common benefit.

1110 Property Taxes. Taxes from levies against the valuation for assessment of all taxable property located within the boundaries of the school district.

1120 Specific Ownership Taxes. Taxes imposed upon certain classified personal property, such as motor vehicles, which tax is computed in accordance with state schedules applicable to each sale of personal property.

1130 Sales and Use Taxes. Taxes from sales and use of goods, materials and services.

1140 Delinquent Taxes and Penalties and Interest on Taxes. Taxes collected during the current fiscal year which were due and payable during a previous fiscal or tax year and related penalties and interest. Negative amounts are allowed. Negative amounts are reductions of revenues, not expenditures.

1141 Abatements and Credits.
1142 Other Refunds.

Note: Source codes 1143 through 1149 are available for district use.

1170 Amount Authorized – Voter Approved Overrides.

1171 Amount Collected – Voter Approved Overrides.
1172 Amount Distributed to Charter Schools – Voter Approved Overrides.
1173 Amount Distributed to Non-Charter Schools – Voter Approved Overrides.
1174 Amount Retained by District – Voter Approved Overrides.
1179 Contra Account – Voter Approved Overrides

Note: Source codes 1170 – 1179 are used only with fund 90 for data collection purposes.

1190 Other Taxes from Local Sources. Taxes from local sources other than those classified above.

1300 Tuition. A charge for instructional services provided.

1310 Tuition from Individuals. Tuition for programs other than summer school and inter-term programs. Included here is tuition from individuals for preschool programs.

1311 Summer School and Inter-Term Tuition from Individuals. Tuition from individuals for summer school and inter-term programs. All other tuition from individuals should be recorded with source 1310.

1320 Tuition from Other School Districts and BOCES Within the State. Tuition from other school districts and BOCES within the state for instructional services provided. This account includes: revenue received from CDE for out-of-district placed pupils and from other districts for excess costs for special education students; and, revenue received for tuition from other Colorado public school districts and BOCES.

1321 Tuition from WITHIN the BOCES (or Administrative Unit (AU)). Tuition from the BOCES (or AU) or school districts within the BOCES (or AU) for instructional services provided by the district or BOCES. This revenue represents funds that were already recognized as revenue in another school district or BOCES. Use of this code ensures all interdistrict payments can be eliminated when consolidating reports from multiple school districts and BOCES at state and federal levels. See Appendix D, “BOCES.”

1322 **Tuition from Other Colorado Districts or BOCES (or AUs)**. Tuition from a Colorado school district or BOCES (or AU) outside the BOCES (or AU) for instructional services provided by the district or BOCES. This revenue represents funds that were already recognized as revenue in another school district or BOCES. Include here revenues received from other school districts for billings associated with educational services provided at state juvenile detention centers. Use of this code ensures all interdistrict payments can be eliminated when consolidating reports from multiple school districts and BOCES at state and federal levels. See Appendix D, "BOCES."

1323 **Tuition from Excess Costs**. Revenue received from other districts for excess costs of educational services provided to special education students.

1324 **Tuition from CDE for Out-of-District Placed Pupils**. Only use for positive or negative adjustments to revenue received due to Colorado Department of Education (CDE) audit findings.

1330 **Tuition from School Districts Outside the State**. Tuition from school districts outside the state for instructional services provided.

1340 **Tuition from Other Sources**. Tuition from welfare agencies and private sources for educational services provided.

1400 Transportation Fees. Fees generated by providing transportation services.

1410 **Transportation Fees from Individuals**. Fees from individuals for transporting students to and from school.

1411 **Transportation Fees from Individuals for Activities**. Fees from individuals for transporting students to and from school activities.

1420 Transportation Fees from Other School Districts and BOCES (or AUs) within the State. Fees from other school districts and BOCES within the state for transporting students to and from school or activities.

1421 **Transportation Fees from WITHIN the BOCES (or AU)**. Fees received from the BOCES (or AU) or school districts within the BOCES (or AU) for transportation services provided by the district or BOCES. This revenue represents funds that were already recognized as revenue in another school district or BOCES. Use of this code ensures all interdistrict payments can be eliminated when consolidating reports from multiple school districts at state and federal levels. See Appendix D, "BOCES."

1422 **Transportation Fees from Other Colorado Districts or BOCES (or AUs)**. Fees from a Colorado school district or BOCES (or AU) outside the BOCES (or AU) for transportation services provided by the district or BOCES. This revenue represents funds that were already recognized as revenue in another school district or BOCES. Use of this code ensures all interdistrict payments can be eliminated when consolidating reports from multiple school districts at state and federal levels. See Appendix D, "BOCES."

1430 **Transportation Fees from School Districts Outside the State**. Fees from other school districts outside the state for transporting students to and from school.

1440 **Transportation Fees from Other Sources**. Fees from other sources such as welfare agencies and private sources for transporting students to and from school and school activities.

1490 **Other Transportation Fees**. Other fees for transporting individuals to and from activities not classifiable above.

1500 **Earnings on Investments**. Interest, dividends and gains or losses on the investment of available funds.

1510 Interest on Investments.

1520 Dividends on Investments.

1530 Gains or Losses on Sale of Investments.

1531 Realized Gains (losses) on Investments. Gains or losses recognized from the sale of investments. Gains represent the excess of sale proceeds over cost or any other basis of the date of the sale. Losses represent the excess of the cost or any other basis at the date of sale over sales value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the following account (1532) may be used for internal tracking purposes.

1532 Unrealized Gains (losses) on Investments. Gains or losses recognized from changes in value of investments. Gains represent the excess of fair value over cost or any other basis of the date of valuation. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the previous account (1531) may be used for internal tracking purposes

1540 Earnings on Investment(s) on Real Property.

Note: Source codes 1541 through 1589 are available for district use.

1580 Investment costs applicable to the required reporting of Fiduciary activities under GASB Statement No. 84. This will normally be reported as a negative amount, to be used with the reported investment earnings to generate a Net investment earnings amount for reporting purposes for Fiduciary funds only.

1590 Other Earnings on Investments not classified above.

Note: Source codes 1591 through 1599 are available for district use.

1600 **Food Services**. Revenue from the operation of the food service program.
NOTE: This is local revenue; federal food service revenue must be coded in the source 4000 series.

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1610 **Reimbursable Food Service Revenue**. Revenues from students which are reimbursable under the provisions of the National School Lunch Program. Applicable federal Department of Agriculture Grant/Project codes must be used with source codes in the 1610 series.

1611 Student Lunches. Revenue from students for lunch sales which are reimbursable under the provisions of the National School Lunch Program.

1612 Student Breakfasts. Revenue from students for breakfasts which are reimbursable under the provisions of the School Breakfast Program.

1613 Student Special Milk. Revenue from students for special milk sales which are reimbursable under the provisions of the Special Milk Program for Children.

1614 Student Lunches/Breakfasts, Summer Program. Revenue from students for lunch/breakfast sales during the summer program which are reimbursable under the Summer Food Service Program for Children.

1620 Nonreimbursable Food Service Revenue. Food service revenues which are not reimbursable under the provisions of the Child Nutrition Program.

1621 Adult Lunches. Revenue from adult lunches which are not reimbursable under the provisions of the School Breakfast Program.

1622 Adult Breakfasts. Revenue from adult breakfasts which are not reimbursable under the provisions of the National School Lunch Program.

1624 Adult Lunches, Summer Program. Revenue from adults for food sales during the summer program which are not reimbursable under the provisions of the Summer Program.

1625 Student, à la carte. Revenue from a la carte lunch sales which are not reimbursable under the provisions of the Child Nutrition Program.

1626 Adult, à la carte. Revenue from a la carte lunch sales which are not reimbursable under the provisions of the Child Nutrition Program.

1631 Special Function, Contract Sales. Revenue from special-function contract food sales which are not reimbursable under the provisions of the National Child Nutrition Program.

1632 Special Function, Catered Service. Revenue from special-function catered food service sales which are not reimbursable under the provisions of the Child Nutrition Program.

1690 Other Food Service Revenue.

1700 **Pupil Activities**. Revenues from a variety of sources for pupil activities. See Appendix C, "Pupil Activity" for information about recording pupil activities.

1710 Gate/Door Admissions.

1720 Bookstore and Other On-going Sales.

1730 Pupil Organization Membership Dues.

1740 **Fees**.

1750 Fund Raisers.

1760 Gifts, Contributions.

1770 Activity Tickets/Passes.

1790 Other Pupil Activities Income.

1800 Community Services Activities. Revenues from community organizations or agencies for services rendered.

1810 Adult Education. Revenues for adult education programs.

1820 Extended-day Programs. Revenues for extended-day programs.

1830 Day Care Centers. Revenues for day care center programs.

1840 Other Community Services Revenues. Other revenues for community service activities which are not classifiable above.

1850 Charter School Revenues. Revenues related to charter schools. Codes 1852 through 1859 provide one way to track charter school revenues. Alternatively, other appropriate source codes may be used to track charter school revenues. Charter school location codes MUST be used with ALL transactions relating to charter schools. See Appendix K, "Charter Schools."

Note: Source Codes 1851 through 1859 are available for district use.

1900 Other Revenue from Local Sources. Revenue from local sources for specific purposes as identified below.

1910 Rentals/Leases. Revenue for the use of district-owned facilities and equipment by non-district parties.

1920 Contributions and Donations from Private Sources. Revenue in the form of gifts or donations from private sources.

1921 Voluntary Developer Contributions. Used to designate contributions as a result of a voluntary agreement with a developer.

1930 Sale of Capital Assets. Revenue from the sale of capital assets.

1931 Sale of Land or Buildings. Used to designate the sale of lands, buildings or both.

1935 Non-Capital Asset Sales: Includes Proceeds from Disposal of real or personal property: Proceeds from the disposal of school property or compensation for the loss of real or personal property. Any gain or loss on the disposal of property for the Proprietary or Fiduciary funds would be recorded in account 1930. The reporting of major asset sales should be recorded as Special Items using account 5990.

1940 Instructional Materials Fees. Fees for the use of instructional materials, including textbook fees.

1950 Services Provided Other Units. Revenue for services provided by the district or BOCES to another governmental or nongovernmental unit. The source 1950 series is not used for revenue from instructional services for which the source 1320 series is used or from transportation services for which the source 1420 series is used.

1951 Services Provided WITHIN the BOCES (or AU): Local Level. Revenue for services provided by the district or BOCES to the BOCES (or AU) or school districts within the BOCES (or AU). Source 1951 does not include revenue from instructional services which is recognized using source 1321 and does not include revenue from transportation services which is recognized using source 1421. This revenue represents funds that were already recognized as revenue in another school district or BOCES. Use of this code ensures all interdistrict payments can be eliminated when consolidating reports from multiple school districts and BOCES at local levels. See Appendix D, "BOCES."

1952 Services Provided Other Colorado Districts or BOCES (or AU): Local Level. Revenue for services provided by the district or BOCES to a Colorado school district or BOCES (or AU) outside the BOCES (or AU). Source 1952 does not include revenue from instructional services which is recognized using source 1322 and does not include revenue from transportation services which is recognized using source 1422. This revenue represents funds that were already recognized as revenue in another school district or BOCES. Use of this code ensures all interdistrict payments can be eliminated when consolidating reports from multiple school districts and BOCES at local levels. See Appendix D, "BOCES."

1954 Services Provided Charter School: Local Level. Revenue for services provided between the district and district authorized charter school(s). This revenue represents funds that were already recognized as revenue:

- By the district, sent to district authorized charter school and recognized as revenue again
- By district authorized charter schools and then sent to the district as revenue again

Use of this code ensures that all intra-district payments can be eliminated when consolidating district financial data for reporting purposes. Offset to Object Code 0594.

1956 Services Provided Charter School Food Authority: Local Level. Revenue for services provided between the Charter School Food Authority and its related schools. This revenue represents funds that were already recognized as revenue by the Charter School Food Authority and sent to the individual schools within the Charter SFA or revenue received by the contracting charter schools that need to be recognized by the Charter SFA. Use of this code ensures that all intra-Charter SFA payments can be eliminated when consolidating financial data for reporting purposes. Offset to Object Code 0596, used with the appropriate grant code, which may be zero.

1957 Services Provided Charter Schools: Institute Charter School Assistance Fund. Source code for Charter School Institute (CSI) to record the one percent withheld from CSI charter schools and transferred to the State Treasurer for credit to the Institute Charter School Capital Construction Assistance Fund created in § 22-30.5-515.5, C.R.S. Offset to Object Code 0597.

1959 **Services Provided Other Units: Local Level**. Revenue for services provided by the district to: non-Colorado school districts; private schools; other local governmental units; and, non-governmental units. Source 1959 does not include revenue from instructional services which is recognized using the source 1300 series and does not include revenue from transportation services which is recognized using the source 1400 series.

1960 **Parking Fees**. Fees charged for the use of school district parking facilities.

1970 Services Provided Other Funds. Revenue internal to the district from other funds or programs for services provided. Source codes 1973 through 1979 are reserved exclusively for internal service fund revenue that is generated by user fees (charge backs).

1971 **Overhead Cost Revenue**. Revenue internal to the district which is generated by charging for costs of a general nature that cannot be readily or accurately identified with specific services. Typically, overhead costs are charged to non-grant programs for administrative and/or centralized support provided by the district.

1972 **Indirect Cost Revenue**. Revenue internal to the district which is generated by charging for costs of a general nature that cannot be readily or accurately identified with specific services. Typically, indirect costs are charged to grants for administrative and/or centralized support provided by the district.

Note: Districts may choose to record indirect costs and overhead costs either as expenditures and revenues or as abatements. If the expenditure/revenue method is used, object 0869 (indirect costs) or object 0868 (overhead costs) must be used for expenditures and source 1972 (indirect costs) or source 1971 (overhead costs) must be used for revenues. If the abatement method is used, object 0869 (indirect costs) or object 0868 (overhead costs) must be used for both debits and credits. The choice of appropriate program codes is left to the district. See Appendix G, “Indirect Costs.”

1973 **Internal Service Revenue – Employee Benefit Premiums**. Revenue internal to the district which is generated from employee benefit premiums. This code may be used only in an internal service fund or when internal service activities are involved.

1974 **Internal Service Revenue – Risk Management**. Revenue internal to the district which is generated by charging user fees to other funds for risk management services. Employee premiums should not be charged to source 1974 but rather should be charged to source 1973. This code may be used only in the Risk-Related Activity Fund (Fund 64).

1975 **Internal Service Revenue – Print Shop**. Revenue internal to the district which is generated by charging user fees to other funds and programs for printing. This code may be used only in an internal service fund or when internal service activities are involved.

1976 **Internal Service Revenue – Technology Services**. Revenue internal to the district which is generated by charging user fees to other funds and programs for computer and other technology services. This code may be used only in an internal service fund or when internal service activities are involved.

1977 **Internal Service Revenue – Warehouse Services**. Revenue internal to the district which is generated by charging user fees to other funds and programs for warehouse services. This code may be used only in an internal service fund or when internal service activities are involved.

1978 **Internal Service Revenue – Other**. Revenue internal to the district which is generated by charging user fees to other funds and programs for other internal service activity. This code may be used only in an internal service fund or when internal service activities are involved.

1979 **Internal Service Revenue – Contra Account Source for Offset of Internal Service Fund(s) Expenditures**. Used to record negative revenue as an offset to the contra object code (0529) for Internal Service Funds or when internal service activities are involved.

Note: The purpose of this contra account is to provide a process to eliminate revenue received as a result of expenditures for services purchased by other funds.

1980 Advertising. Revenue from sale of advertising.

1985 Insurance Claims. Revenue from insurance claims. Alternatively, insurance claims may be treated as reimbursements or abatements against expenditures by crediting appropriate object codes. See Appendix J, "Revenue Versus Abatement."

1990 Miscellaneous Revenue. Other local revenues which are not classifiable above. (Example: E-Rate)

1995 **Locally generated revenue tied to Federal Grant Codes**. Typically 21st Century Grant, Adult Education and Family Literacy can generate tuition collected from fees. Source 1995 allows districts to tie this locally generated income to the Federal Grant. Should only be used when allowed by the Federal Grant.

Revenue from Intermediate Sources

2000 **Revenue from Intermediate Sources**.

2010 Mineral Leases. Revenue from federal leases which are distributed per state statute by the county commissioners.

2020 Public School Lands. Revenue from the lease or rental of public land.

2030 Impact Fees/ Grants. Revenue from an intermediate governmental jurisdiction for the benefit of the school district, including Colorado Division of Wildlife impact assistance grants.

2040 Cash In Lieu of Land Dedication. Revenue from an intermediate governmental unit in lieu of land.

2050 Payments In Lieu of Taxes. Revenues from an intermediate governmental unit in lieu of taxes otherwise owed.

2090 Other Revenue from Intermediate Sources. Other revenues from intermediate sources which are not classified above.

2440 Foster care transportation reimbursement

Revenue from State Sources

3000 State Revenue from the Colorado Department of Education. Revenue from State sources that CDE sends to Districts and BOCES. ALL State revenue must be coded with both a Source Code and Grant/Project Code. These revenues will be displayed on the Grant Revenue Received Reconciliation Report within Data Pipeline.

3010 State Revenue from Other State Agencies or Local Agencies (other than CDE). Revenue from a State source that is sent by a state or local agency other than CDE. ALL State revenue must be coded with both a Source and Grant/Project Code. These revenues will not be displayed on the Grant Revenue Received Reconciliation Report within Data Pipeline.

3110 State Share (Equalization). Revenue from the Public School Finance Act of 1994 (as amended).

►**3111 Hold Harmless Kindergarten (no longer in use beginning July 1, 2019)**. Funding provided pursuant to § 22-54-130, C.R.S., for any district that participated in the Colorado preschool program in FY 2007-08 and that served children authorized to participate in the district's preschool program through a full-day kindergarten portion of the program in FY 2007-08.

3200 Adjustments to Categorical Revenue. All positive or negative adjustments (besides Equalization Adjustment) due to Colorado Department of Education (CDE) audit findings (e.g., a Transportation audit finding is coded to Source 3200 with Grant Code 3160).

3210 Equalization Adjustment. Positive or negative adjustments to state equalization funding due to Colorado Department of Education (CDE) audit findings or district repayment/return of unused carryover ASCENT slots.

3300 Return of State Categoricals. Negative adjustments to state categorical programs resulting from repayments to CDE by "categorical buyout" school districts as required by § 22-54-107, C.R.S. Do not record categorical program funding repayments resulting from CDE audits; instead, such payments should be recorded in the source 3200 series.

3951 Services Provided WITHIN the BOCES (or AU): State Level. Revenue for services provided by the district or BOCES to the BOCES (or AU) or school districts within the BOCES (or AU). Source 3951 does not include revenue from instructional services which is recognized using source 1321 and does not include revenue from transportation services which is recognized using source 1421. This revenue represents funds that were already recognized as revenue in another school district or BOCES. Use of this code ensures all interdistrict payments can be eliminated when consolidating reports from multiple school districts and BOCES at State levels. See Appendix D, "BOCES."

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3952 **Services Provided Other Colorado Districts or BOCES (or AU): State Level**. Revenue for services provided by the district or BOCES to a Colorado school district or BOCES (or AU) outside the BOCES (or AU). Source 3952 does not include revenue from instructional services which is recognized using source 1322 and does not include revenue from transportation services which is recognized using source 1422. This revenue represents funds that were already recognized as revenue in another school district or BOCES. Use of this code ensures all interdistrict payments can be eliminated when consolidating reports from multiple school districts and BOCES at State levels. See Appendix D, "BOCES."

3954 **Services Provided Charter School: State Level**. Revenue for services provided between the district and district authorized charter school(s). This revenue represents funds that were already recognized as revenue:

- By the district, sent to the district authorized charter school and recognized as revenue again
- By the district authorized charter school and then sent to the district and recognized as revenue again

Use of this code ensures that all intra-district payments can be eliminated when consolidating district financial data for reporting purposes. Offset to Object Code 0594.

3956 **Services Provided Charter School Food Authority: State Level**. Revenue for services provided between the Charter School Food Authority and its related schools. This revenue represents funds that were already recognized as revenue by the Charter School Food Authority and sent to the individual schools within the Charter SFA. Use of this code ensures that all intra-Charter SFA payments can be eliminated when consolidating financial data for reporting purposes. Offset to Object Code 0596, used with the appropriate grant code.

3959 **Services Provided Other Units: State Level**. Revenue for services provided by the district to: non-Colorado school districts; private schools; other local governmental units; and, non-governmental units. Source 3959 does not include revenue from instructional services which is recognized using the source 1300 series and does not include revenue from transportation services which is recognized using the source 1400 series.

Revenue from Federal Sources

4000 **Federal Revenue from CDE**. Revenue from federal sources that CDE sends to districts and BOCES. ALL federal revenue must be coded with both a source code and a grant/project code. These revenues will be displayed on the Grant Revenue Received Reconciliation Report within Data Pipeline.

4010 **Federal Revenue from Other State or Local Agencies (other than CDE)**. Revenue from a federal source that is sent by a state or local agency other than CDE. ALL federal revenue must be coded with both a source code and a grant/project code. These revenues will not be displayed on the Grant Revenue Received Reconciliation Report within Data Pipeline.

4020 **Federal Revenue direct from the Federal Government**. Revenue from a federal source that comes direct from the federal government. These revenues will not be displayed on the Grant Revenue Received Reconciliation Report within Data Pipeline.

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4951 **Services Provided WITHIN the BOCES (or AU): Federal Level**. Revenue for services provided by the district or BOCES to the BOCES (or AU) or school districts within the BOCES (or AU). Source 4951 does not include revenue from instructional services which is recognized using source 1321 and does not include revenue from transportation services which is recognized using source 1421. This revenue represents funds that were already recognized as revenue in another school district or BOCES. Use of this code ensures all interdistrict payments can be eliminated when consolidating reports from multiple school districts and BOCES at Federal levels. See Appendix D, "BOCES."

4952 **Services Provided Other Colorado Districts or BOCES (or AU): Federal Level**. Revenue for services provided by the district or BOCES to a Colorado school district or BOCES (or AU) outside the BOCES (or AU). Source 4952 does not include revenue from instructional services which is recognized using source 1322 and does not include revenue from transportation services which is recognized using source 1422. This revenue represents funds that were already recognized as revenue in another school district or BOCES. Use of this code ensures all interdistrict payments can be eliminated when consolidating reports from multiple school districts and BOCES at Federal levels. See Appendix D, "BOCES."

4954 **Services Provided Charter Schools: Federal Level**. Revenue for services provided between the district and district authorized charter school(s). This revenue represents funds that were already recognized as revenue:

- By the district, sent to the district authorized charter school and recognized as revenue
- By the district authorized charter school and then sent to the district and recognized as revenue again

Use of this code ensures that all intra-district payments can be eliminated when consolidating district financial data for reporting purposes. Offset to Object Code 0594

4956 **Services Provided Charter School Food Authority: Federal Level**. Revenue for services provided between the Charter School Food Authority and its related schools. This revenue represents funds that were already recognized as revenue by the Charter School Food Authority and sent to the individual schools within the Charter SFA. Use of this code ensures that all intra-Charter SFA payments can be eliminated when consolidating financial data for reporting purposes. Offset to Object Code 0596, used with the appropriate grant code.

4959 **Services Provided Other Units: Federal Level**. Revenue for services provided by the district to: non-Colorado school districts; private schools; other local governmental units; and, non-governmental units. Source 4959 does not include revenue from instructional services which is recognized using the source 1300 series and does not include revenue from transportation services which is recognized using the source 1400 series.

Revenue from Other Sources

5000 Other Sources

5100 Proceeds From the Sale of Bonds. Proceeds from the sale of general obligation bonds.

5110 **Bond Principal**.

5111 **Refunding Bond Proceeds**. Used to segregate for reporting purposes on Federal Reports – required on F-33 Report.

5120 **Premium/Discount**.

5121 **Refunding Bond Premium/Discount**. Used to segregate for reporting purposes on Federal Reports – required on F-33 Report.

5130 **Accrued Interest**.

5131 **Refunding Bond Accrued Interest**. Used to segregate for reporting purposes on Federal Reports – required on F-33 Report.

5200 **Fund Transfers**. Transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated to the appropriate funds when received, rather than accepted in the general fund and later transferred. Interfund loans are not recorded here, but are handled through the balance sheet accounts. To record the debit side of a transfer, the last two digits of the source code must be used to identify the fund number of the destination fund. An example is: A transfer from the General Fund to the Food Service Fund is coded as 5221 and by nature this carries a debit balance; this is a reduction of revenue out of the General Fund. The corresponding Source code in the Food Service fund would be 5210 and carries a credit balance and is an increase in revenue. See Revised Appendix F, "Fund Transfers," for an example. Please note that Object Code 0930 is no longer used to record the debit (expenditure) side of fund transfers.

5300 **Intergrant Transfers**. An Intergrant Transfer is a transfer of revenue, if allowed, from one grant to another in order to spend those moneys accordingly. Example: transfer Title II Part A "Teacher Quality" grant revenue (grant 4367) to Title I (grant 4010) and spend the transferred Teacher Quality money as Title I money. Transfers are not allowed with all grants (there is a list of allowable grants in Appendix F-2). See Appendix F-3 for federal set aside transfers.

5400 **Capital Financing (Leases)**. Used to classify the acquisition of capital assets through a capital financing (lease) agreement instead of using a conventional loan process. This code will be used only for Leases under GASB Statement No. 87 after implementation, see source code 5500 instead.

5500 **Other Long-Term Debt Proceeds including Certificates of Participation**. Proceeds from other long-term debt instruments not captured in the preceding revenue source codes. Included here are Certificates of Participation and proceeds from Capital Financing (Leases).This code will not be used for Leases under GASB Statement No. 87 after implementation, see source code 5400 instead.

5700 **Charter School Allocation**. Used to record the charter school per-pupil allocation that is required by 22-30.5-112(2)(a)(III)(A), C.R.S. Source code 5700 must be used to record these charter school allocations. To record the debit side of a revenue allocation, the last two digits of the source code must be used to identify the fund number of the destination fund: fund 11 for charter schools. Example: an allocation from the General Fund to the charter school fund is coded 5711 and, by nature, would carry a debit balance. The corresponding source code in the Charter School Fund is coded 5710.

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5800 **Colorado Preschool Program (*if using optional fund 19*)**. Used only to record the districts CPP allocation. Source code 5800 may be used to record these CPP allocations. To record the debit side of an allocation, the last two digits of the source code must be used to identify the fund number of the destination fund: fund 19 for District CPP and Fund 11 for Charter School CPP. Example: an allocation from the General Fund (Fund 10) to the District CPP Fund 19 is coded 5819 and to the Charter School CPP fund 11 is coded 5811. The corresponding source code in the CPP Fund 19 or Fund 11 is 5810. Additional funds transferred to fund 19 should be coded using the 5200 transfer coding structure (see Appendix F). See Appendix O, "Preschool Allocations" for an example of 5800.

5900 **Other Sources**. Proceeds from other sources not classified in any account listed above. Please note – 5900 is the preferred Source Code for Contributed Capital.

5990 **Special Items**. This account is used to classify special items in accordance with GASB. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, this may include the sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution. Special items may also include events that are not within the control of the district. In the governmental funds, these items should be separately captioned or disclosed.

5991 **Extraordinary Items**. This account is used to classify items in accordance with GASB and Accounting Principles Board (APB) Opinion No. 30. Included are transactions or events that are outside the control of school district administration and are both unusual in nature and infrequent in occurrence. For some districts, this may include insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane or hail storm; insurance proceeds to cover costs related to an environmental disaster; or a large bequest to a small government by a private citizen.

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Balance Sheet

Districts must report to CDE all **BOLD** balance sheet accounts, which apply to the district. Full disclosure of a district's balance sheet accounts is required for auditing purposes.

Districts are advised to use the account structure that is defined in this section for Balance Sheet accounting to avert problems if required Balance Sheet reporting to CDE expands.

6000 – 6709 Reserved for Colorado Department of Education use only.

Fund Equity

Note: CDE will combine any and all bolded balance sheet accounts from 6700 through 6999 to calculate Ending Fund Balance on the Auditor's Electronic Financial Data Integrity Check Figures Report. To report fund equity amounts, districts/BOCES must use the detailed, bolded accounts noted below.

Note: Reporting Encumbrances. For governments that use encumbrance accounting, significant encumbrances should be disclosed in the notes to the financial statements by major funds and nonmajor funds in the aggregate in conjunction with required disclosures about other significant commitments. Encumbering amounts for specific purposes for which resources already have been restricted, committed or assigned should not result in separate display of the encumbered amounts within those classifications. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed or assigned should not be classified as unassigned but, rather, should be included within committed or assigned fund balance, as appropriate, based on the definitions and criteria.

GASB Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions.

6710 Non-spendable Fund Balance. The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. It also includes the long-term amount of loans and notes receivable, as well as property acquired for resale. The corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact.

6711-6717 Available for district use and will roll to 6710.
6718-6719 Reserved for CDE use only.

6720 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.

6721 Tabor 3% Emergency Reserve.

6722 TABOR Multi Year Obligations.

6723 District Emergency Reserve (Letter of Credit or Real Estate).

6724 Colorado Preschool Program (CPP) Reserve.

►6725 Full Day Kindergarten Reserve (no longer in use beginning July 1, 2019).

6726 Risk-Related / Restricted Capital Reserve.

6727 BEST Capital Renewal Reserve.

►6728 Total Program Reserve.

6729-6739 Reserved for CDE use only.
6740-6749 Available for district use and will roll to 6720.

6750 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 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.

6751-6757 Available for district use and will roll to 6750.
6758-6759 Reserved for CDE use only.

6760 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.

6761-6767 Available for district use and will roll to 6760.
6768-6769 Reserved for CDE use only.

6770 Unassigned Fund Balance. Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance. If that occurs, amounts assigned to other purposes in that fund should be reduced to eliminate the deficit. If the remaining deficit eliminates all other assigned amounts in the fund or if there are no amounts assigned to other purposes, the negative residual amount should be classified as unassigned fund balance. A negative residual amount should not be reported for restricted, committed or assigned fund balances in any fund.

6771-6777 Available for district use and will roll to 6770.
6778-6779 Reserved for CDE.

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FUND NET POSITION (Propriety Funds and Fiduciary Funds only). Available in Fund 11 when Charter School proprietary fund or fiduciary fund information is reported in Fund 11.

6790 Net Investment in Capital Assets.
6791 Restricted Net Position.
6792 Unrestricted Net Position.

6793-6879 Reserved for CDE use only.
6881-6999 Reserved for CDE use only.

6880 Prior-Period Adjustment.

Liabilities and Other Credits

CURRENT LIABILITIES

Interfund payables

7401 Interfund loan payable.
7402 Interfund accounts payable.

Intergovernmental payables

7411 Intergovernmental accounts payable.

Other payables

7421 Accounts payable.
7422 Judgments payable.
7423 Warrants payable.

Contracts payable

7431 Contracts payable.
7432 Construction contracts payable – retained percentage.
7433 Construction contracts payable.

Other short term liabilities

7441 Matured bonds payable.
7442 Bonds payable.
7443 Amortized premium on G. O. bonds sold.
7444 Accreted Interest.
7445 Unamortized Gains/Losses on Debt Refunding.
7451 Loans payable.
7452 Lease Obligations – Current.
7453 Other financing obligations - current
7455 Interest payable.

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Accrued expenses / unearned revenue

7461 **Accrued salaries and benefits**.
7471 **Payroll deductions and withholdings**.
7472 **Compensated Absences – Current**.
7473 **Accrued Annual Requirement Contribution Liability**.
7481 **Unearned revenues**.
7482 **Grants Unearned Revenues**. This code must be used for all liabilities for state and federal designated-purpose grants. Also, grant codes must be used when balance sheet code 7482 is used.

Other current liabilities

7491 **Deposits payable**.
7492 **Due to fiscal agent**.
7499 **Other current liabilities**.

LONG-TERM LIABILITIES

District Debt (appears on Accountability Report: District Report Card). *See* Appendix R

7511 **General obligation bonds payable**.
7512 **Net effective interest** (contact the district's bond underwriter to assist in calculating).
7513 **Amount authorized from most recent bond**.
7514 **Year of last successful bond election**.
7515 **Total issued from last successful bond**.
7519 **Contra Account for 7511-7515** (for district use only, will not be loaded data by CDE).

Other long term liabilities

7521 **Loans payable**.
7531 **Lease obligations**.
7532 **Other financing obligations**
7541 **Compensated absences**.
7561 **Arbitrage Rebate Liability**.
7590 **Other long-term liabilities**.

Deferred inflows

7800 **Deferred inflows of resources**. For the reporting of the acquisition of net assets by the government that is applicable to a future reporting period. This code should only be used as determined by GASB guidance.
7801 **Grant Deferred inflows of resources**. To be used for the tracking of deferred inflows that are tied to grants. This code should only be used as determined by GASB guidance.

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Assets and Other Debits

CURRENT ASSETS

8100 Cash and Investments.
- **8101 Cash in bank.**
- **8102 Cash on hand.**
- **8103 Petty cash.**
- **8104 Change cash.**
- **8105 Cash with fiscal agents.**
- **8111 Investments.**

Other investment accounts
- **8112 Unamortized premiums on investments.**
- **8113 Unamortized discounts on investments.**
- **8114 Interest receivable on investments.**
- **8115 Accrued interest on investments purchased.**

Taxes receivable
- **8121 Taxes receivable.**
- **8122 Estimated uncollectible taxes.**

Interfund loans receivable
- **8131 Interfund loans receivable.**
- **8132 Interfund accounts receivable.**

Intergovernmental receivables
- **8141 Intergovernmental accounts receivable.**
- **8142 Grants Accounts Receivable**. This code must be used for all receivables for state and federal designated-purpose grants. Also, grant codes must be used when balance sheet code 8142 is used.

Other receivables
- **8151 Loans receivable.**
- **8152 Estimated uncollectible loans.**
- **8153 Other accounts receivable.**
- **8154 Estimated uncollectible accounts receivable.**
- **8161 Bond proceeds receivable.**

Inventories
- **8171 Inventories – internal use.**
- **8172 Inventories for resale.**
- **8173 Commodities Inventory.**

Prepaid expenses
- **8181 Prepaid expenses.**
- **8182 Prepaid insurance.**

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Other current assets

8191 Deposits.
8192 Prepaid pool contribution.
8193 Capitalized Bond and Other Debt Issuance Costs.
8194 Premium and Discount on Issuance of Bonds.
8199 Other current assets.

CAPITAL ASSETS

Sites

8211 Sites.

Site improvements

8221 Site improvements.
8222 Accumulated depreciation on site improvements.

Buildings

8231 Buildings and building improvements.
8232 Accumulated depreciation on buildings and building improvements.
8233 Works of Art and Historical Treasures.
8234 Accumulated Depreciation on Works of Art and Historical Collections.

Machinery and equipment

8241 Machinery and equipment.
8242 Accumulated depreciation on machinery and equipment.
8251 Construction in progress.

Lease Asset

8261 Lease Asset, under GASB Statement No. 87
8262 Accumulated amortization on Lease Asset

Deferred outflows

8800 Deferred outflows of resources. For the reporting of the consumption of net assets by the government that is applicable to a future reporting period. Should only be used as determined by GASB guidance.

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► Job Classification

Implementing the changes marked below is understood to occur throughout fiscal year 2019-2020.

The job classification dimension enables school district to break down expenditures for salaries and employee benefits by the employee's job classification. This dimension is used at least three ways in school accounting: (1) to classify payroll costs for personnel purposes; (2) to segregate certified and non-certified salaries and benefits; and, (3) to accumulate payroll costs by bargaining unit for purposes of labor negotiations.

According to § 22-44-105(4)(b)(III), C.R.S., "The financial and human resource reporting system shall provide standard definitions for employment positions such that full, accurate disclosure of administrative costs is made within the budgets and the financial statements of every school district." In order to meet this requirement, the job classification dimension is a required dimension and the codes are defined to describe representative job duties and responsibilities. For coding purposes, the job description rather than the job title must be the primary determinant. The appropriate code is not always obvious.

The required reporting level of detail for this dimension for Finance December Data Pipeline. *See* the **BOLD** codes listed below. However, a much greater level of detail is available. This level of detail is reported in other data pipeline collections and is available to meet local needs by using the codes as defined in this section. Districts are advised against adding codes beyond what is defined in this section since adding codes could create future problems if the required reporting level is expanded.

► The job classification dimension is used in two additional data collections and requires collaboration and coordination between finance, payroll, human resources, special education, etc.

  ► Human resources collection. *See* Data Pipeline Snapshots – Human Resources; Data Pipeline Interchanges – Staff
  ► Special Education December Count collection, *See* Data Pipeline Snapshots – Special Education December Count; Data Pipeline Interchanges – Staff

The job classification dimension applies to expenditure accounts with object codes 0100 through 0299. The job classification dimension is not applicable for expenditure accounts with object codes 0300 to 0999; revenue accounts; or, balance sheet accounts. Therefore, in such records, this dimension is available for district use and may be used to track whatever other detail is desired. In such records, it is not necessary to avoid the unique job classification codes as long as data queries can be set up to identify by both object code range and job classification code.

The following job classifications are not necessarily listed in order of level of responsibility.

►**100** **Administrator**. An administrator is an individual who performs responsibilities associated with executive management, administrative leadership and organization direction and is responsible for developing, directing and interpreting policies and regulations. Including, executing those policies or regulations through the direction of individuals at all levels. Employee classification and job title does not preclude determination of job classification. Positions that would naturally be associated with a 100 level would be those that report directly to the Board of Education, those considered cabinet level and those positions holding CDE leadership licenses (Special Education Director, Gifted Education Director, Principals, and Assistant Principals).

101 Superintendent. Serves as the chief executive officer and primary advisor to the board of education. Responsibilities include overseeing the development of an educational program and all other activities which impact on that program.

►102 Assistant/Deputy/Associate Superintendent, Senior Executive, Executive Director. Performs high-level executive management functions for a superintendent in the areas of administration and instruction. Such an assignment also includes performing the duties of the superintendent in his or her absence. Includes leadership licensed positions (i.e., Special Education Director and Gifted Education Director) with the appropriate CDE endorsement.

►103 Non-Instructional Administrator. Directs individuals and manages a function, program or supporting service in a senior leadership role. *See also*, job classes 335, 342, 357, etc.

►104 Instructional Administrator. Performs professional management, administrative, research, and/or analytical services in a senior leadership role. This may include personnel responsible for services such as evaluation, teacher development, dissemination, curriculum development and assistant directors of special education. *See also*, job classes 336, etc.

►105 Principal (CDE leadership license or authorization). Performs the highest level of executive management functions in an individual school, a group of schools or units of a school system. Responsibilities include the administration of instructional programs, extracurricular programs, community relations, operation of the school plant and the coordination of staff and student activities.

►106 Assistant/Deputy/Associate Principal (CDE leadership license or authorization). Performs high-level executive management functions in an individual school, group of schools or units of a school system. Primary duties include but are not limited to: (1) supervising student behavior; (2) handling specific assigned duties related to school management; (3) continuing curriculum and staff development; (4) working cooperatively with professional staff; and (5) providing leadership in the instructional program.

►107 Instructional Program Coordinator/Supervisor. No longer used. Reclassify (e.g., 104, 336, etc.).

►108 Non-Instructional Program Coordinator/Supervisor. No longer used. Reclassify (e.g., 103, 335, 342, 357, etc.).

120 Board of Cooperative Educational Services (BOCES) Director. Serves as the chief executive director of a BOCES which is established as a regional education service unit designed to provide supporting, instructional, administrative, facility, community or any other services contracted by participating members.

►**200** **Professional – Instructional**. Performs duties requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree (or its equivalent obtained through special study and/or experience) including skills in the field of education or educational psychology. Generally, individuals hold a CDE license, endorsement, and/or authorization.

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Classroom Instruction

201 Teacher, Regular. Provides learning experiences and care to students during a particular time period or in a given discipline.

202 Teacher, Special Education. Provides learning experiences and care to special education students during a particular time period or in a given discipline.

204 Teacher, Permanent Substitute. These are contracted permanent substitutes who are paid whether or not they are fulfilling the substitute role. Provides learning experience and care to students during a particular time period or in a given discipline as a temporary substitute for the regular classroom teacher. Note: For the December collection period, report long term substitutes in job class "201 Teacher, Regular". Do not report short-term substitutes in the December collection period. For the End-of-Year data collection for Special Education Human Resource staff report any short-term substitutes in job class "204 Teacher Substitute".

206 Teacher, Title I. Provides enriched learning experiences and care to at-risk students during a particular time period or in a given discipline.

207 Substitute Teacher: short term

Instructional Support

210 Activities Advisor/Coach. Instructs individuals in the fundamentals of a non-athletic activity and/or competitive sport. Do not include individuals employed only for extra-curricular activities outside of the normal school day. These individuals should be coded to 407, Para-professionals – Extra-Curricular Activity/Coach.

211 School Counselor. Guides individuals, families, groups and communities by assisting them in problem-solving, decision-making, discovering meaning and articulating goals related to personal, educational and career development.

►212 Curriculum Specialist/Consultant. Provides information and guidance to other individuals to improve the curriculum. This assignment requires expertise in a specialized field and includes the personnel who consult in the management or direction of instructional programs or areas of instruction.

►213 Dean. Counsels students and supervises the enforcement of rules.

214 Education Diagnostician. Licensed special education teacher or school speech-language pathologist who diagnoses students who might need special education.

215 Instructional Program Consultant. Consults in the management or direction of instructional programs or areas of instruction.

216 Librarian/Media Consultant. Develops plans for and manages the use of teaching and learning resources, including the maintenance of equipment, content material and services.

218 Teacher Mentor/Instructional Coach. Provides instruction and coaching, learning experiences, professional development and/or mentoring to teaching staff to increase the effectiveness of educational delivery.

219 Instructional Intern. Performs instructional support activities as part of a formal training program requiring supervision and periodic evaluation.

220 Behavioral Specialist. Provides consultation or direct service in the areas of social, emotional and behavioral functioning to meet the individual needs of students in order to improve both academic achievement and social competence.

221 Autism Specialist. Provides assessment, ongoing support and training around programming to educational teams serving students identified as having autism or being on the autism spectrum.

222 Reading Interventionist. Teachers who conduct assessments and provide consultative or direct services (interventions and instruction) in the area of reading to meet the individual needs of students through the use of evidence-based practices to improve reading achievement.

223 Math Interventionist. Teachers who conduct assessments and provide consultative or direct services (interventions and instruction) in the area of mathematics to meet the individual needs of students through the use of evidence based practices to improve mathematics achievement.

224 Board Certified Behavior Analyst (BCBA).Delivers consultative or direct behavior analytic services to meet the individual needs of students, and provides support to special education and general education staff in order to improve student access to instruction, behavioral skills and academic achievement

Other Support

231 School Audiologist. Provides services including: (1) identification of individuals with hearing loss; (2) determination of the range, nature and degree of hearing loss, including referral for medical or other professional attention; (3) provision of habilitating activities such as language habilitation, auditory training, speech reading (lip reading), hearing evaluation and speech conservation; (4) creation and administration of programs for prevention of hearing loss; (5) counseling and guidance of students, parent/guardians and teachers regarding hearing loss; and (6) determination of an individual's need for group and individual amplification, selecting and fitting an appropriate aid and evaluation the effectiveness of amplification.

232 Licensed Practical Nurse (LPN). Provides direct services such as medication administration and performs delegated medical tasks under the direction and supervision of a physician or a registered/licensed school nurse.

233 School Nurse, Registered Nurse. Directs school health services and provides nursing services for students and who is licensed and properly endorsed in accordance with State Law.

234 School Occupational Therapist. Provides services that address the functional needs of an individual relating to self-help skills, adaptive behavior and play and sensory, motor and postural development. These services are designed to improve the individual's functional ability to perform tasks in the home, school and community settings and include: (1) identification assessment and intervention; (2) adaptation of the environment and selection, design and fabrication of assistive and orthodontic devices to facilitate the development of functional skills; and (3) prevention or minimization of the impact of initial or future impairment, delay in development or loss of functional ability.

235 School Physical Therapist. Performs activities including physical methods of treatment and rehabilitation without the use of drugs or surgery.

236 School Psychologist. Evaluates and analyzes students' behavior by measuring and interpreting their intellectual, emotional and social development and diagnosing their educational and personal problems.

237 School Social Worker. Provides social services for clients who may be individuals, families, groups, community organizations or society in general. Social workers help individuals increase their capacities for problem solving and coping and help obtain needed resources, facilitate interactions between individuals and their environments, make organizations responsible to individuals and influence social policies.

238 School Speech-Language Pathologist. Diagnoses specific speech or language impairments and provides speech and language services for the habilitation or prevention of communicative impairments and provides counseling and guidance to parents, children/students and teachers, regarding speech and language development.

241 Speech-Language Pathology Assistant. Speech-Language Pathology Assistant. The speech-language pathology assistant (SLPA) serves as a member of an educational team and holds an authorization by CDE to perform tasks prescribed, directed and supervised by a certified speech-language pathologist (SLP), in implementing services for children/students with speech, language, cognitive, voice oral-muscular, augmentative/alternative communication disorders and hearing impairments in accordance with 1 CCR 301-37, 4.11.

242 School Orientation and Mobility Specialist. A professional who specializes in teaching travel skills to visually impaired persons, including the use of canes, dog guides or sophisticated electronic travel aids, as well as the sighted guide technique.

► **300 Professional – Other**. Individuals who perform managerial or supervisory activities or perform assignments requiring a high degree of knowledge and skills which have been obtained through advanced education, training, or experience but not requiring skills in the field of instructional education. Individuals in the Professional job class category would be considered administrative exempt. Employees in this category are not considered executive in nature and would generally report to the 100 job class level. Employees may support an administrator in developing, directing, interpreting, and executing policies and regulations. Employees may develop/manage a department budget and/or supervise employees.

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Other Support

301 Health Specialists. Individuals licensed to provide services in the following specialty areas: Dental Hygienist, Dentist, Ophthalmologist, Optometrist, Physician, Physician Assistant, Psychiatrist, Psychometrist, Rehabilitation Counselor or Respiratory Therapist.

308 Psychiatrist. Diagnoses and treats diseases and disorders of the mind.

309 Psychometrist. Measures the intellectual, social and emotional development of individuals through the administration and interpretation of psychosocial tests. These activities are usually carried out under the direction or supervision of a psychologist or a related professional.

310 Rehabilitation Counselor. Provides a combination of treatment and education services designed to restore maximum functionality, a sense of well-being and a personally satisfying level of independence in individuals who have temporary or permanent disabilities.

312 Audiometric Technician. Conducts hearing screening activities according to recommended CDE guidelines under the supervision of the school audiologist or if a school audiologist is unavailable, can be under the supervision of a school nurse.

Professional Support

320 Accountant. Designs and maintains financial, staff, student, program or property records; summarizes, analyzes or verifies such records; and/or controls and certifies expenditures and receipts.

322 Administrative/Executive Assistant. Performs professional activities assisting an executive officer in directing and managing the functions of a school or system.

323 Admissions Officer. Examines academic records of students to determine eligibility of graduation or for entrance to school.

324 Analyst. Examines, evaluates and makes recommendations in such areas as cost, systems, curriculum, educational sectors or other areas including management, research and assessment, policy, budget and personnel.

325 Architect. Performs activities such as designing and preparing plans and specifications for the construction, remodeling or repair of buildings and facilities and overseeing the construction to ensure compliance with plans and specifications.

326 Athletic Trainer. Coordinates and implements training activities for athletes to improve their athletic performance.

►327 Attendance Officer. Monitors compulsory attendance laws. § 22-33-107, C.R.S.

329 Benefits Specialist. Organizes and provides information to employees about organizational fringe benefits.

330 Child Find Coordinator. Individual responsible for the process of locating, identifying and evaluating all children who may have a disability and be eligible for special education and related service.

►331 Dietitian/Nutritionist. Plans and evaluates food service programs including determining the nutritional value of food for meals.

332 Engineer. Applies scientific and mathematical principles to practical ends such as the design, construction and operation of efficient and economical structures, equipment and systems.

333 Environmental/Safety/Energy Specialist. Plans and coordinates activities related to environmental safety and efficient use of energy. Includes compliance with Environmental Protection Agency (EPA) rules and regulations, asbestos abatement and compliance with Americans with Disabilities Act (ADA) provisions.

334 Evaluator. Determines the value or effect of plans, programs and activities by appraisal of data and activities in light of specified goals and objectives (e.g., personnel evaluator).

►335 Non-Instructional Program Consultant/Coordinator/Supervisor. Consults in the management or direction of services within a non-instructional program (e.g., Staffing Coordinator, Mental Health Coordinator, licensed School Psychologist or School Social Worker).

►336 Instructional Program Consultant/Coordinator/Supervisor. Coordinates, manages (including supervising other certified individuals) or directs services (e.g., vocational education and special education) within an instructional program or areas of instruction.

337 Grant Developer. Expands opportunities to obtain funds from outside parties in exchange for completion of a task.

339 Insurance/Risk Management Specialist. Coordinates property, liability, vehicle and other non-employee benefit insurance coverage for the district.

340 Internal Auditor. Verifies account records, including evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems and ascertaining compliance with established policies and procedures.

►341 Lawyer. Practices law and assists an executive legal officer by performing such activities as conducting lawsuits, drawing up legal documents and advising on legal rights.

►342 Specialized Professional Manager/Supervisor. Performs professional activities, generally assisting an executive officer, in directing and supervising the functions of professional and support staff. Functions may include budget, finance, human resources, payroll, personnel, purchasing, risk management, etc.

►344 Personnel Specialist. Performs activities concerned with staff recruitment, selection, training and assignment. This includes maintaining staff records, working with administrators in developing pension and insurance plans and maintaining employer-employee harmony and efficiency through negotiations and internal public relations efforts.

►345 Public/Community Relations/Informational Services Specialist. Attempts to foster good relations between an organization and the public as a whole, by planning and conducting programs to disseminate accurate information through such media as newspapers, radio and television, public forums and civic activities and by reviewing material for and directing preparation of publications.

346 Research and Development Specialist. Performs activities concerned with systematic study and investigation using the products of research and judgment to improve programs.

347 Staff Developer. Plans, coordinates and implements in-services training activities that help individuals to identify future career options and improve skills necessary to achieve them.

348 Statistician. Plans surveys and collects, summarizes and interprets numerical data, applying statistical theory and methods to provide usable information.

350 Transition Coordinator. Provides services that: (1) strengthen and coordinate special programs and related services for individuals with special needs, including students with disabilities, who are currently in school or have recently left school and may benefit from assistance during the transition to postsecondary education, vocational training, competitive employment (including supported employment), continuing education or adult services; (2) stimulate the improvement and development of programs for secondary special education; and/or (3) stimulate the improvement of vocational and life skills to enable students with special needs to be better prepared for transition to adult life and services.

351 Volunteer Coordinator. Oversees and coordinates the activity of individuals who enter into positions without the promise of compensation.

352 Work Study Coordinator. Provides direct services for pre-vocational and experiential learning. Personnel is required to hold both a CDE license with appropriate special education endorsement and a vocational credential.

353 Writer/Editor. Writes original prose materials and reviews manuscripts for distribution and/or publication.

354 School-to-Career Coordinator. Develops a system to coordinate business, community and educational partnerships for students in the K-16 learning system.

355 School-to-Work Alliance Program (SWAP) Coordinator. Develops and coordinates a program of community based services. Provides direct services for career planning and placement needs for SWAP eligible youth; works with transition coordinator and special educators to provide for the needs of in-school youth at risk of dropping out; identifies and provides services for out-of-school youth.

356 Library Cataloguer. Provides and maintains access to library collection by describing, indexing and classifying materials.

357 Crafts/Trades/Food Services Manager. Performs professional activities assisting an executive officer in directing and supervising the functions of maintenance, transportation, food services, etc.

358 Translator. Provides services that allow individuals who cannot comprehend or communicate in a particular language to understand and express themselves.

364 Drafter. Drafts detailed drawings, such as writing diagrams, layout drawings, mechanical detail drawings and drawings of intermediate and final assemblies, used to manufacture, assemble, install and repair electronic components, printed circuit boards and other equipment.

366 Graphic Artist. Plans and arranges art layouts which illustrate programs or processes for publication, demonstration and more effective communication.

369 Photographer. Uses cameras and lighting equipment to photograph individuals and may take exposed file to a darkroom for processing and developing.

370 Medicaid Specialist. Consults in the management or direction of the school Medicaid Program, including observation, training, collection and processing of data for analysis.

371 SWAAAC Coordinator. Develops and coordinates a team of related services personnel, regular and special educators, paraprofessionals and other education personnel as identified to provide a program of Assistive Technology Services, including assistive technology assessment, consultation, intervention and follow-up services.

Computer Technology

380 System Administration. Provides technical oversight, including personnel supervision, of a particular hardware/software system (e.g., network administrator, data base administrator, operating system administrator, technology administrator, specialized software administrator).

381 System Development. Provides analysis, design, development and implementation of software solutions (e.g., programmers, system analysts/designers, project coordinators).

382 System Support. Installs, configures and maintains hardware and software and provides training and support for users (e.g., desktop support, trainer, computer operator, computer technician, applications support specialist, specialized software support, installer).

► Future codes in this series are being developed. For example, application developer, service desk, security administrator, access control, system administrator, network administrator, desktop software support, etc.

► **400 Paraprofessionals**. Performs activities supporting professional – instructional individuals or functions of an organization; may support areas outside the traditional classroom (e.g., bus monitor).

401 Bilingual Assistant. Assists in the instruction of students using more than one language for teaching content.

402 Career Assistant/Job Coach. Assists students in developing and utilizing skills which can be applied to career choices.

403 Child Care Provider/Group Leader. Implements child care activities in before or after school programs, including custodial functions and other services. Assists in organizing and leading children in educational activities such as reading, drawing and games.

405 Community Liaison. Works with the family, school and community to determine the cause of and provide solutions for students who are experiencing serious attendance, academic and/or discipline problems in order to promote positive educational development.

406 Counselor Assistant. Assists students, parents, teachers or other staff, under the supervision or direction of a counselor, by helping individuals make plans and decisions in relation to education, career or personal development

407 Extra-Curricular Activity/Coach. Supervises school-sponsored activities that are not related to curriculum (e.g., sports), including all direct and personal services that are planned for student enjoyment. Includes individuals employed only for extra-curricular activities outside of the normal school day. (See also position 210.)

408 Financial Aid Specialist. Interviews students applying for financial aid, including loans, grants-in-aid or scholarships, to determine eligibility for assistance.

409 Health Care Technician. Assists with health needs of students, including maintenance of health records.

410 Educational Interpreter. Provides a variety of interpreting services (American Sign Language, Cued Speech, English Sign Systems and Oral) in an educational setting. Services include interpreting all school-related functions, tutoring or clarifying instructional information, participating on the educational team related to student progress and achievement and providing expertise to the educational team.)

411 Library/Media Assistant. Assists in the maintenance and operation of a library/media center by aiding in the selection ordering, cataloging, processing and circulation of all media and/or serving as a specialist, etc.

413 Speech/Language Paraprofessional. Assists with the provision of speech and language services under the supervision of a licensed/certified school speech-language pathologist. *See* 338.

414 Student Monitor. Monitors the conduct of students in the halls, cafeteria, playground, study hall and places where alternatives to classroom instruction are provided (e.g., detention hall) to maintain discipline and safety. Helps keep order on buses or in other school or system facilities. Includes traffic guards for loading buses, crossing guards for monitoring pedestrian traffic, as well as individuals who administer and monitor tests.

415 Teaching Assistant, Regular Education. Performs the day-to-day activities of teaching students while under the supervision of a teacher. The teaching assistant does not make diagnostic or long-term evaluative decisions regarding students. This includes individuals who may or may not be certified and may include associate degree level preschool classroom instructors.

416 Teaching Assistant, Special Education. Performs the day-to-day activities of teaching special education students while under the supervision of a teacher. The teaching assistant does not make diagnostic or long-term evaluative decisions regarding special education students. This includes individuals who may or may not be certified and may include associate degree level preschool classroom instructors.

417 Teaching/Classroom Technician. Assists a teacher with routine non-instructional activities associated with teaching (i.e. those activities requiring minor decisions regarding students, such as conducting rote exercises, operating equipment and clerking). These individuals do not instruct students.

418 Tutor. Provides academic instruction (e.g., in English, mathematics and foreign language) to students requiring additional assistance outside of the classroom.

419 Teaching Assistant, Title I. Performs the day-to-day activities of teaching at-risk students while under the supervision of a teacher. The teaching assistant does not make diagnostic or long-term evaluative decisions regarding at-risk students. This includes individuals who may or may not be certified but must have completed at least two years of formal education preparation for teaching or the equivalent in experience or training.

420 Braillist. Responsible for competently transcribing and preparing Braille materials using the braillewriter, computer software and other means of technology. In addition, responsible for preparing other adapted materials for the student with visual impairments (e.g., enlargement of material, use of tactile graphics).

421 Occupational Therapist Assistant. An individual who holds a Certified Occupational Therapy Assistant (COTA) registration who provides services that address the functional needs of an individual relating to self-help skills, adaptive behavior and play and sensory, motor and postural development under the supervision of a licensed/certified occupational therapist.

422 Physical Therapist Assistant. An individual who holds a Physical Therapist Assistant license who provides habilitation or rehabilitative services to individuals with disabilities under the supervision of licensed/certified physical therapist.

423 School-to-Work Alliance Program (SWAP) Specialist. Implements and plans services under the direction of the SWAP Coordinator and assists in obtaining records and evaluations to determine eligibility for the program.

424 Health Screener. An individual who is specifically trained to perform routine procedures to identify children who require further evaluation in hearing, vision and/or health areas. Screeners always work under to supervision of the school nurse, audiologist or other appropriate professional.

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►425 Temporary/Part-time Worker (As needed). An hourly employee who works on an "as needed" or "on call" basis. This employee is not required to be reported to CDE as part of the human resources data collection.

►**500** **Business/Office/Administrative Support**. May include supervisory of general office or programming and would not be considered exempt. Additionally, performs activities associated with data collection, recording and retrieval, preparing, transferring, systematizing or preserving communications, records and transactions. Distinguishable from the 300 job class series.

►501 Bookkeeping/Accounting/Auditing/Cashier/Payroll. Keeps a systematic record of accounts or transactions and prepares statements reflecting those activities. *See also* 320, etc.

►502 Human Resources/Personnel. Performs activities supporting personnel functions for an organization. *See also* 329, 344, etc.

►504 Dispatcher. May be, but is not limited to, a safety services or transportation dispatcher. Responds and/or performs specific services and/or records such information as necessary as a school or system may require (e.g., assigns vehicles and drivers, etc.)

►505 Print Shop Operator. Coordinates, schedules, facilitates and monitors printing and productions services. *Recommend recoding and/or distinguishing from job class 627*.

506 General Office/Secretary. Performs such activities as preparing, transcribing, systematizing or preserving written communication and reports or operating mechanical equipment (e.g., computers, facsimile machines, typewriters, calculators and word processing equipment); receiving, storing and dispensing supplies, materials and equipment.

507 Mail Handler/Messenger. Routes mail, prepares outgoing materials for mailing and maintains internal written communication systems. Delivers messages, documents, packages and other items to offices or departments within or outside of an organization.

509 Office Manager/Supervisor. Coordinates office services such as personnel, budget preparation and control, housekeeping, records control and special management activities.

510 Purchasing Agent. Buys supplies, equipment and materials used in the operation of an organization.

►511 Receptionist/Switchboard Operator. Receives callers or visitors at the establishment, determines the nature of business and directs callers or visitors to destinations. Also operates a telephone switchboard and relays incoming, outgoing and interoffice calls. *Recommend recoding employees to 506; subject to deletion in subsequent revision*.

514 Temporary/Part-time Worker (As Needed). An hourly employee who works on an "as needed" or "on call" basis. This employee is not required to be reported to CDE as part of the human resources data collection.

515 Records Clerk/Data Entry. Establishes and maintains an adequate and efficient system for controlling records (e.g., registration, admission, attendance, IEPs, etc.) for an organization. May include data entry into an established database.

516 Registrar. Coordinates and directs registration activities, including the compilation and analysis of registration data for administrative use. Collects information from participants in specified grant programs (e.g., Even Start, GED, etc.)

600 Crafts, Trades and Services. Performs tasks that require skill levels which can be acquired through on-the-job training and experience or through apprenticeship or other formal training programs. This includes assignments in crafts and trades, operative, laborer and service work.

►601 Brick Mason. Works with brick and similar materials in the construction, erection and reparation of structures and fixtures. *Recommend renaming, rewording and combining 603, 604 and 606*.

602 Bus Driver. Drives a bus used in the service of a school or system.

►603 Carpenter. Constructs, erects, installs and repairs wood structures and fixtures. *Recommend recoding to 601; subject to deletion in subsequent revision*.

►604 Cement Mason. Works with cement and similar materials in the construction, erection and repairing of structures and fixtures. *Recommend recoding to 601; subject to deletion in subsequent revision*.

►606 Construction Laborer. Performs any combination of duties on construction projects, usually working in utility capacity, by transferring from one task to another. Duties include measuring distances from grade stakes, signaling operators of construction equipment and mixing concrete. *Recommend recoding to 601; subject to deletion in subsequent revision*.

607 Cook/Food Preparer/Caterer/Server. Prepares and cooks foodstuffs in quantities according to menu and number of persons to be served. Serves sandwiches, salads, beverages, desserts and other foodstuffs. May order items to replace stocks and collect money for purchases.

608 Custodian. Performs plant housekeeping and servicing activities consisting of the cleaning, operation of the heating, ventilating and air conditioning systems and the servicing of building equipment.

►609 Dietary Technician/Coordinator. Advises and assists personnel in public and private establishments in food services systems by making recommendations for foods that will constitute nutritionally adequate meals. *Recommend recoding to 331; subject to deletion in subsequent revision*.

►610 Electrical and Electronic Repairer. Installs and repairs electric and electronic equipment. *Recommend renaming, rewording and combining 611*.

611 Electrician. Plans, lays out, installs and repairs wiring, electrical fixtures, apparatus and control equipment. *Recommend recoding to 610; subject to deletion in subsequent revision*.

612 Facilities Maintenance Worker. Inspects buildings and office areas to evaluate suitability for occupancy considering such factors as air circulation, lighting, location and size.

613 Foreman/Group Leader/Lead Worker/Food Services Head Cook. Supervises the day-to-day operations of a group of workers (e.g., cafeteria, warehouse workers). *See also* job class 357.

616 Freight, Stock and Materials Handler. Loads, unloads and moves stock and other materials.

617 Garage Worker. Performs a variety of duties assisting mechanics in a garage. Includes individuals responsible for washing vehicles and/or cleaning equipment.

619 Grounds keeper. Maintains grounds that are owned, rented or leased and used by a school or system.

620 Heating, Ventilating and Air Conditioning (HVAC) Specialist. Services heating units, ventilation systems and air conditioners in buildings.

621 Inspector. Examines the condition of equipment and buildings as they relate to safety and health and the condition of new construction as it relates to specification and codes, including asbestos inspections.

622 Locksmith. Installs, repairs, rebuilds and services mechanical or electrical locking devices using hand tools and specialized equipment.

623 Maintenance Repairer/General Utility Worker. Repairs and maintains buildings, machinery and electrical and mechanical equipment.

624 Painter and Paperhanger. Paints, varnishes and stains or wallpapers the interior and/or exterior of buildings and fixtures.

625 Parking Lot Attendant. Patrols and monitors parking areas to prevent thefts of and from parked automobiles and collects parking fees from drivers.

626 Plumber. Assembles, installs and repairs pipes, fittings and fixtures of heating, water and drainage systems.

►627 Print Shop Operator [Printer]. Coordinates, schedules, facilitates and monitors printing and productions services. [Makes copies by chemical or photographic means]. *Recommend rewording and/or distinguishing from job class 505*.

629 Service Technician (vehicle mechanic). Inspects, repairs and maintains functional parts of mechanical equipment and machinery.

630 Vehicle Operator. Drives a vehicle such as a truck or automobile used in the service of a school or system.

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632 Temporary/Part-time Worker (As Needed). An hourly employee who works on an "as needed" or an "on call" basis. This employee is not required to be reported to CDE as part of the human resources data collection.

633 Temporary/Part-time Worker (Regularly Scheduled). An hourly employee who is regularly scheduled for the school year. This employee is required to be reported to CDE as part of the human resources data collection.

634 Student Worker. Student hired for temporary assignments. This employee is not required to be reported to CDE as part of the human resources data collection.

635 Armed Security Guard. Maintains safety and security of property, facilities and personnel.

636 Unarmed Security Guard. Maintains safety and security of property, facilities and personnel.

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Grant/Project

This dimension is intended to provide a means of segregating financial data associated with specific grants and categorical funding projects. A GRANT is an award of financial assistance in the form of cash or a contribution or gift of other assets from another government to an eligible grantee to be used for a specified or designated purpose, activity or facility. Categorical funding is financial assistance to help offset costs of providing services related to specific PROJECTS such as Vocational Education, Exceptional Children's Educational Act (which includes special education and gifted and talented education) and English Language Proficiency Act.

The designated grants/projects dimension serves a dual purpose: verifying that special grant and project revenues which are provided for specified or designated purposes are expended for those purposes; and, identifying total project expenditures, regardless of and in excess of, special revenue. Project expenditures in excess of categorical revenues are assumed to be subsidies.

When Grant/Project Codes Must Be Used

The designated grants/projects code must be used when recording the following:

- **ALL federal revenues and expenditures and required Balance Sheet records** in all funds except Food Service Fund.
- **ALL federal and local reimbursable revenues and required Balance Sheet records in the Food Service Fund**. Grant/project codes do NOT need to be used with expenditures in the Food Service Fund.
- **State revenues with a CATEGORICAL FUNDING SOURCE CODE** except transportation and small attendance center and **ALL expenditures** related to those PROJECTS in the General Fund and in any other fund.

  Note: Categorical project expenditures are usually not identifiable from another account code dimension, including the program code. Thus, the grant/project code must be used for these expenditures so they can be identified. For example, special education costs at an elementary school may be coded to program 0010, 0060 or 0100-2099, but must be coded to grant/project code 3130. Therefore, these special education costs can be identified from the grant/project code.

- Grant revenues received from local sources.

Dimension Limitations

The Designated Grant/Project dimension is designed to provide a method of reporting specific grant/project information to CDE. The grant dimension is not intended to track comprehensive data regarding the grant, such as fiscal year, mini-grants, subgrants, carryovers or other budget control categories that may be needed by the individual district. Each district should develop its account code structure to include optional elements, as needed, for its own tracking requirements. These elements could include Fiscal Year, Special Cost Center, Subprogram, Project, etc.

How Grant/Project Codes Are Assigned

The grant/project code is a four-digit code. The first digit identifies the revenue source of the grant or project as local, intermediate, state or federal. The second, third and fourth digits are defined by the district for local and

intermediate grants and by the Colorado Department of Education (CDE) for state and federal grants. See detail below.

Source	First digit	Second, third and fourth digits
Local, Intermediate	0, 1, 2	assigned by the district for local use
State	3	assigned by CDE; see State Grants section
Federal – formula-driven	4	assigned by CDE*
Federal – competitive	5	assigned by CDE & district*
Federal – competitive	6, 7, 8, 9	assigned by CDE*

*** See Federal Grants section**: the second, third and fourth digits of the grant/project code must be the last three digits of the CFDA number. For more details, see the "Federal Grants" subheading which appears on the next page.

Grant Codes by Source
Local and Intermediate Grants

Local and intermediate grant/project codes are those numbered from 0001 to 2999. The local district assigns these numbers. Districts/BOCES choosing to use local and intermediate grant/project codes for non-grant/project tracking purposes must remove any such codes from data reported to CDE.

> For All State and Federal Grants in Spreadsheet Form please go to:
> http://www.cde.state.co.us/cdefinance/sfCOA.htm

Grant/project codes 3950 through 3999 are still available for District use for state grants and projects distributed through agencies other than CDE.

Call CDE, Public School Finance Unit, at (303/866-6843) for federal grant numbers which are not listed, including any new grants.

CDE uses the following guidelines for assigning grant/project codes unless a reporting need requires deviation from the scheme.

1. Federal grant programs are typically identified by program numbers which are listed in the Catalog of Federal Domestic Assistance (CFDA). These "CFDA numbers" are five digits – the first two digits identify the administering agency and the remaining three digits identify the specific grant program. For purposes of the grants/projects code, the use of the last three digits of the CFDA number to identify the specific federal grant program is maintained.
2. Codes beginning with the digit "4" are formula-based.
3. Codes beginning with digits "5" through "9" are competitive.
4. Grants originating from the United States Department of Education (Agency 84) are assigned first numbers of "4," "5," or "6."
5. When competitive grants have the same CFDA number as formula-based grants, they are often referred to as discretionary grants or as mini-grants. Districts often have multiple mini-grants with a single CFDA number. To give CDE and districts some ability to distinguish between mini-grants, two competitive grant/project codes are available for grants originating from the United States Department of Education (Agency 84).
6. Grants originating from federal governmental agencies other than the federal Department of Education are assigned first numbers of "7" or "8".

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7. Grants with no CFDA number regardless of department are assigned a first number of "9".
8. The Complete Listings of State and Federal Grants are in Excel Spreadsheets. These can be downloaded and printed at the CDE website under School Finance, "State and Federal Grants". http://www.cde.state.co.us/cdefinance/sfCOA.htm
9. Grant Set-Aside Tracking: Grant Codes 9100-9199 are used for Local and State Grant Set-Aside. That is to say that the local and state sources being used to support the federal grant set-aside requirement. Grant Codes 9200-9299 are used for Federal Grant Set-Aside. Please refer to Appendix F3 for detailed information on Grant Set-Aside tracking.

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Optional Elements

► Fiscal Year

The fiscal year is a twelve-month accounting period (July 1 and ends on June 30).

Though this element is optional, many federal programs require separate reporting for current and prior-year grant money. The district would be well-served to implement a technique for tracking fiscal year revenue and expenditures.

The codes correspond with the final digit of the appropriate fiscal year. The following codes and descriptors are designated for use by the school district that opts to use this element in its account code:

Code	Descriptor
0	e.g., 2019-2020; previously 2009 – 2010
1	e.g., 2020-2021; 2010 – 2011
2	e.g., 2020-2022; 2011 – 2012
3	e.g., 2020-2023; 2012 – 2013
4	e.g., 2020-2024; 2013 – 2014
5	e.g., 2020-2025; 2014 – 2015
6	e.g., 2020-2026; 2015 – 2016
7	e.g., 2020-2027; 2016 – 2017
8	e.g., 2020-2028; 2017 – 2018
9	e.g., 2020-2029; 2018 – 2019

Instructional Organization

The instructional organization is the general type of school or other organizational entity providing instruction.

The following codes and descriptors are designated for use by the school district that opts to use this element in its account code:

Code	Descriptor
1	Elementary School
2	Middle/Junior High School
3	High School
4	Adult/Continuing Education School
5	Junior/Community College
6	Charter School
7	Pre-School
8	Day Care
9	Other School

Term

The term is a prescribed span of time when school is open and the pupils are under the direction and guidance of teachers.

The following codes and descriptors are designated for use by the school district which opts to use this element in its account code:

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Code	Descriptor
1	Fall Term – Day
2	Fall Term – Evening
3	Winter Term – Day
4	Winter Term – Evening
5	Spring Term – Day
6	Spring Term – Evening
7	Summer Term – Day
8	Summer Term – Evening

Special Cost Center

It is recognized that school districts classify expenditures in many other ways. Codes may be added to the expenditure account designator at the discretion of the school district. A special cost center will be the smallest segment of a program that is separately recognized in the school district's records, accounts and reports.

No codes and descriptors are designated for use by the school district which opts to use this element in its account code. The codes and descriptors should be developed by the district to meet its own needs.

Level of Instruction

This dimension permits districts to track activities by area of instruction such as preschool, elementary, secondary or post-secondary. In the following dimensions, grade span can be changed to age span when structuring a nongraded school.

00 District-Wide. Assigned to any expenditure transaction that applies to the entire school district and not clearly assignable to an instructional level.

10 Elementary. A school organization classified by state and local practice and composed of any span of grades from preprimary through eighth grade.

- 11 Pre-Kindergarten. A school organization composed entirely of any span of ages below kindergarten. This category is normally used for students identified as needing special services.
- 12 Kindergarten. A school organization for children for the year immediately preceding the first grade.
- 13 Other Elementary. A school organization composed of any span of grades not above grade eight except pre-kindergarten and kindergarten.

20 Middle/Junior High School. A school organization composed of two or three grades beginning with the next grade following an elementary school. Most middle/junior high school organizations presume a high school will follow the middle/junior high school.

- 21 Regular Middle/Junior High School. A school organization which offers a "regular" series of instructional courses and activities.
- 22 Alternative Middle/Junior High School. A school organization which offers an "alternative" series of instructional courses and activities.

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30 High School. A school organization comprising any span of grades beginning with the next grade following a middle/junior high school and ending with grade 12.

31 Senior High – Regular. A school organization offering the final years of "regular" high school work necessary for graduation.

32 Senior High – Alternative. A school organization offering the final years of "alternative" high school work necessary for graduation.

39 Other Senior High. A school organization which varies from the regular and alternative structures identified above.

40 Post-Secondary. A school organization for adults and out-of-school youth (16 years of age or older who are not regularly enrolled in school) who have either completed, interrupted or have not begun their formal education or for students attending an institution of higher education.

41 Adult/Continuing. A school organization for adults and out-of-school youth (16 years of age or older who are not regularly enrolled in school) who have either completed, interrupted or have not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic schools, advanced adult schools, occupational schools and those schools which have as their purpose the upgrading of occupational skills, retraining existing skills, pursuit of special interests or for enrichment.

42 Community/Junior College. An institution of higher education that usually offers the first two years of college instruction and frequently grants an associate degree, but does not grant a bachelor's degree. It is either an independently organized institution (public or nonpublic), an institution which is part of a school district or an independently organized system of junior colleges. Junior colleges offer college transfer courses and programs; vocational, technical and semiprofessional occupational programs; or general education programs.

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Appendix A: Required Reporting Levels

Expenditures, Revenues & Balance Sheet Transactions

	Fund	Location	SRE	Program	Object / Source	Job	Grant / Project
Expenditures	XX	XXX	00	XXXX	XXXX	XXX	XXXX
Revenues	XX	000	00	0000	XXXX	000	XXXX
Balance Sheet	XX	000	00	0000	XXXX	000	XXXX

► Fund

10 General Fund
11 Charter School Fund
► 18 Risk-Management Sub Fund of General Fund (*Optional*)
► 19 Colorado Preschool Program Fund (*Optional*)
20 Other Special Revenue Funds (funds 26-29 separately identified)
► 06 Supplemental Capital Construction, Technology and Maintenance Fund
► 07 Total Program Reserve Fund
21 Food Service Fund
► 22 Government Designated-Purpose Grants Fund (*Optional*)
23 Pupil Activity Special Revenue Fund (*Optional*)
► 24 Full-Day Kindergarten Mill Levy Override Fund (no longer in use beginning July 1, 2019)
25 Transportation Fund
31 Bond Redemption Fund
► 39 Non-Voter Approved Debt Service Fund (*Optional*)
41 Building Fund (funds 44 to 49 separately identified except for 46)
42 Special Building &Technology Fund
► 43 Capital Reserve Capital Projects Fund (*Optional*)
► 46 Supplemental Capital Construction, Technology and Maintenance Fund
50 Other Enterprise Funds (funds 52-59, separately identified)
51 DO NOT USE
► 60 Other Internal Service Funds (funds 65-69, separately identified) (*Optional*)
► 63 Risk Related Activity Fund (*Optional*)
► 64 Risk-Related Activity Fund (*Optional*)
► 70 Trust and Custodial Fund (funds 75-79, separately identified)
72 Private Purpose Trust Fund
► 73 Custodial Fund
► 74 Pupil Activity Custodial Fund
79 GASB 34 Permanent Fund
► 85 Foundations
90 District Debt Fund: Refer to Appendix R

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Location

100 Elementary Schools
200 Middle (Junior High) Schools
300 Senior High Schools
400 Vocational/Technical Schools
461 On-Line Activity
500 Combination Schools
600 Centralized Services
700 Service Center(s)
800 District-wide Costs
90X and 91X Elementary Charter Schools
92X Middle School (Junior High Charter Schools)
93X High School Charter Schools
94X Vocational/Technical Charter Schools
95X and 96X Combination Charter Schools
970 Other Operational Units

SRE (Special Reporting Element)

95 Consolidated School-wide Plan (the only Designated SRE code)

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Program

Instructional Programs

0010	General Elementary Education
0020	General Middle (Junior High) School Education
0030	General High School Education
	Note: Most high school program costs must be coded to subject areas.
0040	General Preschool Education
0050	General Post-Secondary Education for K-12 Students
0051	Programs for Adult/Continuing
0060	General Integrated Education
0070	Gifted and Talented Education
0080	General Instructional Media
0090	Other General Education
0100	Agriculture
0200	Art
0300	Business
0400	Distributive/Marketing Education
0500	English Language Arts
0600	Foreign Languages
0700	Health Occupations Education
0800	Physical Curriculum
0900	Family and Consumer Education
1000	Industrial Arts/Technology Education
1100	Mathematics
1200	Music
1300	Natural Science
1400	Office Occupations
1500	Social Sciences
1600	Technical Educ. /Computer Technology
1700	Special Education
1800	Co-curricular Activities-Athletic/Sport
1900	Co-curricular Activities-Nonathletic

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Support Programs

2100 Support Services – Students
2200 Support Services – Instructional Staff
2220 Support Services – Educational Library Services
2300 Support Services – General Administration
2303 Support Services – General Administration Indirect Cost Roll-up
2304 Support Services – General Administration Cabinet Level Positions
2400 Support Services – School Administration
2500 Support Services – Business
2501 Support Services – Business: Cabinet Level Positions
2600 Operation and Maintenance of Plant Services
2700 Student Transportation Services
2800 Support Services – Central
2801 Support Services – Central: Cabinet Level Positions
2810 Planning Research and Development
2811 Planning Services
2812 Research Services
2813 Development Services
2814 Evaluation Services
2900 Other Support Services
2910 Volunteer Services
3100 Food Services Operations
3200 Enterprise Operations
3210 Enterprise Instructional Programs
3220 Enterprise Non-Instructional Programs
3300 Community Services
3400 Education for Adults
4000 Facilities Acquisition and Construction Services
5000 Other Uses
5100 Debt Service

Reserves (Budget Only):

9100 Operating Reserve
9200 Non-Appropriated Reserve
9321 TABOR Emergency Reserve
9322 Reserve for Multiple-Year Obligations
9323 District Emergency Reserve
9324 Colorado Preschool Program (CPP) Reserve
►9325 Full Day Kindergarten Reserve (no longer in use beginning July 1, 2019)
9326 Risk-Related / Restricted Capital Reserve
9327 Best Capital Renewal Reserve
►9328 Total Program Reserve
9900 Other Reserves

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Object

0100	Salaries
0200	Employee Benefits
0300	Purchased Professional and Technical Services
0400	Purchased Property Services
0430	Repairs and Maintenance Services
0442	Rental of Equipment
0500	Other Purchased Services
0511	Student Transportation Purchased Within the BOCES (or AU)
0512	Student Transp. from Other Colo. Districts or BOCES (or AUs) or Charter Schools
0513	Contracted Field Trips
0514	Student Transportation Purchased from Parents
0515	Student Transportation Purchased from Contractors
0516	Student Transportation In-service
0517	Student Transportation Purchased from Districts Out of State
0519	Other Purchased Student Transportation
0520	Insurance Premiums
0529	Contra Account Object Code for Offset of Internal Service Fund Revenue
0561	Tuition Paid WITHIN the BOCES (or AU)
0562	Tuition Paid to Other Colorado Districts or BOCES (or AUs)
0563	Tuition to School Districts Outside the State
0564	Tuition to Private Sources
0565	Tuition to Agencies with CDE-Approved Rates
0566	For use with CDE Audit Finding Amounts Only
0569	Tuition – Other
0580	Travel, Registration and Entrance
0591	Services Purchased WITHIN the BOCES (or AU)
0592	Services Purchased from Other Colorado Districts or BOCES (or AUs) or Charter Schools
0593	Services Purchased from School Districts Outside the State
0594	Purchased Services from Districts by Charter Schools
0595	Purchased Administrative Overhead Costs not to exceed 5% by Charter Schools
0596	Purchased Services from Charter School Food Authority
0597	1% Purchased Services by Charter Schools: Institute Charter School Cap. Con. Assist Fund
0600	Supplies
0630	Food (**BOLD** for FOOD SERVICES only)
0632	USDA Foods (Commodity) Fees
0633	USDA Foods (Commodity)
0640	Books and Periodicals
0700	Property
0710	Land and Improvements
0720	Buildings
0721	Purchase of Existing Buildings
0722	New Construction
0723	Major Renovations
0730	Equipment
0732	Vehicles
0735	Non-Capital Equipment
0740	Depreciation (Proprietary Funds Only)

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0745 Amortization (Proprietary Funds Only)
0770 Lease
0800 Other Objects
0810 Dues and Fees
0830 Interest
0850 Internal Charge/Reimbursement Accounts
0851 Transportation/Field Trips
0852 Maintenance
0853 Technology/MIS
0854 Printing/Duplicating
0855 School-wide Plan Distribution (Consolidated School Wide Districts Only)
0868 Overhead Costs
0869 Indirect Costs
0900 Other Uses of Funds
0910 Redemption of Principal
0913 Principal on Leases
0950 Initial Outlay from Lease (Which is not Capital Outlay).
0960 Up-Front Matching Federal Funds
0970 Special Items
0971 Extraordinary Items

Source

Local Sources

1110 Property Taxes
1120 Specific Ownership Taxes
1130 Sales and Use Taxes
1140 Delinquent Taxes and Penalties and Interest on Taxes
1170 Amount Authorized – Voter Approved Overrides: only in Fund 90
1171 Amount Collected – Voter Approved Overrides: only in Fund 90
1172 Amount Distributed to Charter Schools – Voter Approved Overrides: only in Fund 90
1173 Amount Distributed to Non-Charter Schools – Voter Approved Overrides: only in Fund 90
1174 Amount Retained by District – Voter Approved Overrides: only in Fund 90
1190 Other Taxes from Local Sources
1310 Tuition from Individuals
1311 Summer School and Inter-Term Tuition from Individuals
1321 Tuition from WITHIN the BOCES (or AU)
1322 Tuition from Other Colorado Districts or BOCES (or AUs)
1323 Tuition from Excess Costs
1324 Tuition from CDE for Out of District Place Pupils (audit findings only)
1330 Tuition from School Districts Outside the State
1340 Tuition from Other Sources
1410 Transportation Fees from Individuals
1411 Transportation Fees from Individuals for Activities
1421 Transportation Fees from WITHIN the BOCES (or AU)
1422 Transportation Fees from Other Colorado Districts or BOCES (or AUs)
1430 Transportation Fees from Districts Outside the State
1440 Transportation Fees from Other Sources

1490 Other Transportation Fees
1500 Earnings on Investments
1580 Investment Costs (for Fiduciary Fund reporting)
1600 Food Services
1610 Reimbursable Food Service Revenue
1700 Pupil Activities
1740 Fees
1800 Community Services Activities
1850 Charter School Revenues
1900 Other Revenue from Local Sources
1910 Rental/Leases
1920 Contributions and Donations from Private Sources
1921 Voluntary Developer Contributions
1930 Sale of Capital Assets
1931 Sale of Land or Buildings
1940 Instructional Materials Fees
1951 Services Provided Within the BOCES
1952 Service Provided Other Colorado Districts or BOCES (or AU)
1954 Services Provided Charter School: Local Level
1956 Services Provided Charter School Food Authority: Local Level
1957 1% Services Provided Charter Schools: Institute Charter School CapConAssist Fund
1959 Services Provided Other Units
1960 Parking Fees
1971 Overhead Cost Revenue
1972 Indirect Cost Revenue
1973 Internal Service Revenue – Employee Benefit Premiums
1974 Internal Service Reserves – Risk Management
1975 Internal Service Revenue – Print Shop
1976 Internal Service Revenue – Technology Services
1977 Internal Service Revenue – Warehouse Services
1978 Internal Service Revenue – Other
1979 Internal Service Revenue – Contra Account Source for Offset of Internal Service Fund(s) Expenditures

Intermediate Sources

2000 Revenue from Intermediate Sources

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State Sources

3000 State Revenue from the Colorado Department of Education
3010 State Revenue from Other State Agencies or Local Agencies (other than CDE)
3110 State Share (Equalization)
►3111 Hold Harmless Kindergarten (no longer in use beginning July 1, 2019)
3200 Adjustments to Categorical Revenue
3210 Equalization Adjustment
3951 Services Provided Within BOCES State Level
3952 Services Provided Other Colorado Districts or BOCES State Level
3954 Services Provided Charter Schools: State Level
3956 Services Provided Charter School Food Authority: State Level
3959 Services Provided Other Units State Level

Federal Sources

4000 Revenue from Federal Sources: From CDE
4010 Revenue from Federal Sources: From State/Local Agencies Other Than CDE
4020 Revenue from Federal Source: Direct From Federal Government
4951 Services Provided Within the BOCES: Federal Level
4952 Services Provided Other Colorado Districts or BOCES: Federal Level
4954 Services Provided Charter Schools: Federal Level (offset to Object 0594)
4956 Services Provided Charter School Food Authority: Federal Level
4959 Services Provided Other Units: Federal Level

Other Sources

5110 Bond Principal
5111 Refunding Bond Proceeds
5120 Premium/Discount
5121 Refunding Bond Premium Discount
5130 Accrued Interest
5131 Refunding Bond Accrued Interest
5200 Fund Transfers
5300 Intergrant Transfers
5400 Capital Financing (Leases)
5500 Certificates of Participation (and other long term debt proceeds)
5700 Charter School Allocations
5800 Preschool Allocations
5900 Other Sources
5990 Special Items
5991 Extraordinary Items

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Balance Sheet

Fund Balance / Net Position

Fund Balance

- 6710 Non-spendable Fund Balance
- 6720 Restricted Fund Balance
- 6721 Tabor 3% Emergency Reserve
- 6722 TABOR Multi Year Obligations
- 6723 District Emergency Reserve (Letter of Credit or Real Estate)
- 6724 Colorado Preschool Program (CPP) Reserve
- ►6725 Full Day Kindergarten Reserve (no longer in use beginning July 1, 2019)
- 6726 Risk-Related / Restricted Capital Reserve
- 6727 BEST Capital Renewal Reserve
- ►6728 Total Program Reserve
- 6750 Committed Fund Balance
- 6760 Assigned Fund Balance
- 6770 Unassigned Fund Balance

Net Position

- 6790 Net Investments in Capital Assets: used only with Proprietary Funds and Fiduciary Funds
- 6791 Restricted Net Assets: used only with Proprietary Funds and Fiduciary Funds
- 6792 Unrestricted Net Assets: used only with Proprietary Funds and Fiduciary Funds

Prior-Period Adjustment

- 6880 Prior-Period Adjustment

Liabilities

- 7401 Interfund Loan Payable
- 7402 Interfund Accounts Payable
- 7411 Intergovernmental Accounts Payable
- 7421 Accounts Payable
- 7422 Judgments Payable
- 7423 Warrants Payable
- 7431 Contracts Payable
- 7432 Construction Contracts Payable – retained percentage
- 7433 Construction Contracts Payable
- 7441 Matured Bonds Payable
- 7442 Bonds Payable
- 7443 Amortized premium on G.O. bonds sold
- 7444 Accreted Interest
- 7445 Unamortized Gains/Losses on Debt Refunding
- 7451 Loans payable
- 7452 Lease Obligations – Current
- 7453 Other Financing Obligation - Current
- 7455 Interest payable
- 7461 Accrued Salaries and Benefits
- 7471 Payroll Deductions and withholding
- 7472 Compensated absences – current
- 7473 Accrued Annual Requirement Contribution Liability
- 7481 Unearned Revenues

7482 Grants Unearned Revenue
7491 Deposits Payable
7492 Due to Fiscal Agent
7499 Other Current Liabilities
7511 General Obligation Bonds Payable: only in Fund 90
7512 Net Effective Interest: only in Fund 90
7513 Amount authorized from most recent bond: only in Fund 90
7514 Year of Last Successful Bond Election: only in Fund 90
7515 Total issued from last successful bond: only in Fund 90
7519 Contra Account: only in Fund 90
7521 Loans Payable
7531 Lease Obligations
7532 Other Financing Obligations
7541 Compensated Absences
7561 Arbitrage Rebate Liability
7590 Other Long-term Liabilities
7800 Deferred Inflows of Resources
7801 Grant Deferred Inflows of Resources

Assets and Other Debits

8100 Cash and Investments
8101 Cash in Bank
8102 Cash on hand
8103 Petty Cash
8104 Change Cash
8105 Cash with Fiscal Agents
8111 Investments
8112 Unamortized premiums on investments
8113 Unamortized discounts on investments
8114 Interest receivable on investments
8115 Accrued interest on investments purchased
8121 Taxes Receivable
8122 Estimated uncollectible taxes
8131 Interfund Loans receivable
8132 Interfund accounts receivable
8141 Intergovernmental accounts receivable
8142 Grants accounts receivable
8151 Loans Receivable
8152 Estimated uncollectible loans
8153 Other accounts receivable
8154 Estimated uncollectible accounts receivable
8161 Bond proceeds receivable
8171 Inventories – internal use
8172 Inventories for resale
8173 Commodities Inventory
8181 Prepaid expenses
8182 Prepaid insurance

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8191	Deposits
8192	Prepaid pool contribution
8193	Capitalized Bond and Other debt issuance costs
8194	Premium and discount on issuance of bonds
8199	Other current assets
8211	Sites
8221	Site improvements
8222	Accumulated depreciation on site improvements
8231	Buildings and building improvements
8232	Accumulated depreciation on buildings and building improvements
8233	Works of art and historical treasures
8234	Accumulated depreciation Works of art and historical collections
8241	Machinery and Equipment
8242	Accumulated depreciation on machinery and equipment
8251	Construction in progress
8261	Lease
8262	Amortization on lease
8800	Deferred Outflows of Resources

► Job Classification

100	Administrators
200	Professional – Instructional
300	Professional – Other
400	Paraprofessionals
500	Office/Administrative Support
600	Crafts, Trades and Services

Grant/Project

State Grants

3000 through 3999

Federal Grants

4XXX through 9XXX Federal Grants

Note: See separate Grants/Project document for complete/updated grant code information.

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► Appendix C: Pupil Activity

When student organizations are reported in a special revenue fund, Fund 23 Pupil Activity Special Revenue Fund, expenditures must be recorded at the level of detail identified by **BOLD** print in the account code definitions throughout this document. Under GASB Statement No. 54, special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Under GASB Statement No. 84 – Fiduciary Activities, the same level of details is required for the fiduciary fund treatment (Fund 74 Pupil Activity Custodial Fund) with one exception. For custodial funds, the amount of investment income and investment costs must be reported separately, in order to generate a net investment income amount for reporting purposes.

GASB Statement No. 84 outlines the criteria to be used to determine if the use of the custodial fund is appropriate for such activities effective for fiscal years starting in 2019-2020, with early application permitted. The criteria includes the following:

- The assets associated with the activity are controlled by the government, such that the school district holds the assets or has the ability to direct the use, exchange, or employment of the assets. If the school district writes the checks for these activities, they control the assets.
- The assets associated with the activity are not derived either (1) solely from the government's own-source revenues or (2) from government mandated non-exchange transactions or voluntary non-exchange transactions, unless the government is acting purely as a fiscal agent for grants that they are not responsible for compliance. If the school district is involved with setting fees or determining the gate receipts revenues, they may be generating own-source revenues.
- The assets are for the benefit of individuals and the government does not have administrative involvement with the assets or direct financial involvement with the assets. In addition, the assets are not derived from the government's provision of goods or service to those individuals. If the school district does not determine the eligibility and/or distribution of the assets, but that activity is directed by someone else, they would not have administrative involvement. However, entities should review their policies and procedures with regard to the handling of pupil activities to assess the level of administrative involvement.

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Example of the Levels of Required Recording Detail for Pupil Activity Expenditures

Assume that you've assigned 1901 for Yearbook and 1905 for Chess Club.

FUND 23 PUPIL ACTIVITY SPECIAL REVENUE FUND (Fund Accounting Basis of Accounting)

Fund	Location	SRE	Program	Object	Job Class	Grant/ Project	Amount	Description
23	130	00	1901	0150	210	0000	300.00	Avon Elem. Yearbook salary
23	130	00	1901	0200	210	0000	50.00	Avon Elem. Yearbook benefits
23	130	00	1901	0550	000	0000	1000.00	Avon Elem. Yearbook printing
23	130	00	1901	0580	000	0000	300.00	Avon Elem. Yearbook workshops
23	130	00	1901	0610	000	0000	500.00	Avon Elem. Yearbook supplies
23	130	00	1901	0735	000	0000	600.00	Avon Elem. Yearbook equipment
23	130	00	1905	0150	407	0000	200.00	Avon Elem. Chess Club salary
23	130	00	1905	0200	407	0000	40.00	Avon Elem. Chess Club benefits
23	130	00	1905	0580	000	0000	500.00	Avon Elem. Chess Club workshops
23	130	00	1905	0610	000	0000	200.00	Avon Elem. Chess Club supplies
23	130	00	1905	0735	000	0000	1300.00	Avon Elem. Chess Club equipment
23	130	00	1905	0851	000	0000	200.00	Avon Elem. Chess Club field trips

FUND 74 PUPIL ACTIVITY CUSTODIAL FUND (Full Accrual Basis of Accounting)

The coding would be similar to that used for the Special Revenue Fund with the exceptions of full accrual accounting and this additional coding used for the tracking of net investment income as noted below:

Fund	Location	SRE	Program	Object	Job Class	Grant/ Project	Amount	Description
74	130	00	0000	1510	000	0000	1000.00	Avon Elem. Investment income
74	130	00	0000	1580	000	0000	(100.00)	Avon Elem. Investment costs

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Appendix D: Boards of Cooperative Educational Services (BOCES)

The recording of transactions BY BOCES AND SCHOOL DISTRICTS must allow for the identification of revenues and expenditures that would be double counted if all Colorado school district and BOCES financial data were aggregated.

To accomplish the identification of inter-BOCES/district transactions, object and source codes have been defined and bolded (required) for recording transactions which result in the movement of funds between BOCES and school districts, school districts and BOCES, school districts and school districts and BOCES and BOCES.

These object and source codes identify specific transactions as transportation, tuition and [other] services. Also, these codes distinguish between transactions among member BOCES and districts and among non-member BOCES and districts. Thus, for example, if a BOCES has a special education program that serves students from five area school districts, any inter-BOCES/district transactions relating to that special education program are recorded using codes listed below as "Transactions between MEMBER BOCES and districts." This could include transactions between school districts as long as the districts are members of the BOCES and the purpose for the transactions is BOCES-related.

However, transactions which are between non-member districts or are not related to the BOCES' purpose are recorded using the codes listed as "Transactions between non-member BOCES and districts." For example, two neighboring districts jointly own and operate an athletic stadium. Transactions which result in the inter-district movement of funds for the purpose of operating the stadium would be recorded using codes for "Transactions between non-member BOCES and districts." This is true even if both districts are members of the special education BOCES (example mentioned in the above paragraph) since athletic stadium operations are not related to the BOCES special education program.

An Administrative Unit (AU) is a school district, board of cooperative services or a combination of school districts or boards of cooperative services, which is approved by CDE and normally provides educational services to exceptional children. AUs function similarly to BOCES. Thus, financial transactions between AU members and non-members are recorded using the same account codes and logic as financial transactions between BOCES members and non-members.

Transactions between MEMBER BOCES and districts

OBJECTS

0511 Student Transportation Purchased WITHIN the BOCES (or AU)
0561 Tuition Paid WITHIN the BOCES (or AU)
0591 Services Purchased WITHIN the BOCES (or AU)

SOURCES

1321 Tuition from WITHIN the BOCES (or AU)
1421 Transportation Fees from WITHIN the BOCES (or AU)
1951 Services Provided WITHIN the BOCES (or AU): Local Level
3951 Services Provided WITHIN the BOCES (or AU): State Level
4951 Services Provided WITHIN the BOCES (or AU): Federal Level

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Transactions between NON-MEMBER BOCES and districts (when all are within Colorado)

OBJECTS

0512 Student Transportation Purchased from Other Colorado Districts or BOCES (or AUs) or Charter Schools
0562 Tuition Paid to Other Colorado Districts or BOCES (or AUs) or Charter Schools
0592 Services Purchased from Other Colorado Districts or BOCES (or AUs) or Charter Schools

SOURCES

1322 Tuition from Other Colorado Districts or BOCES (or AUs)
1422 Transportation Fees from Other Colorado Districts or BOCES (or AUs)
1952 Services Provided Other Colorado Districts or BOCES (or AUs)
3952 Services Provided Other Colorado Districts or BOCES (or AU): State Level
4952 Services Provided Other Colorado Districts or BOCES (or AU): Federal Level

Example of How to Record an Inter-BOCES/district Transaction

Scenario: A BOCES has a special education program for students in grades 1 through 3. The program includes students from five area school districts. The BOCES also provides a psychologist and a special education director for several member districts. The BOCES bills a member district for specific services provided; and, the district pays the bill.

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Amount	Description
District Transactions								
10	6XX	00	2231	0591	000	3130	1700.00	District cost for special education director
10	6XX	00	2140	0591	000	3130	1600.00	District cost for psychologist
10	1XX	00	1700	0561	000	3130	3500.00	Cost of elementary instruction-special education
BOCES Transactions								
10	6YY*	00	2231*	1951 3951 4951	000	3130	1700.00	Revenue from District YY for special education director
10	6YY*	00	2140*	1951 3951 4951	000	3130	1600.00	Revenue from District YY for psychologist
10	1YY*	00	1700*	1321	000	3130	3500.00	Revenue from District YY for elementary instruction
*Note: Location and program coding is not required for revenues, however, the BOCES may find it useful to use these elements to identify revenues.								

Expenditures incurred directly from providing services are recorded by the BOCES using codes that are defined without regard to BOCES/district relationships, as shown below. However, the BOCES may choose to use location codes specific to member districts to identify costs provided for the benefit of specific districts. See "How Location Codes Can Be Used," on the following page.

Expenditures for Special Education Director

10	6YY	00	2231	0100	100	3130	salary
10	6YY	00	2231	0200	100	3130	benefits
10	6YY	00	2231	0580	000	3130	travel
10	6YY	00	2231	0610	000	3130	supplies

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Expenditures for Psychologist

10	6YY	00	2140	0100	200	3130	salary
10	6YY	00	2140	0200	200	3130	benefits
10	6YY	00	2140	0580	000	3130	travel
10	6YY	00	2140	0610	000	3130	supplies

Expenditures for Elementary Instruction

10	1YY	00	1700	0100	200	3130	salaries – teacher
10	1YY	00	1700	0200	200	3130	benefits – teacher
10	1YY	00	1700	0100	400	3130	salaries – paraprofessional
10	1YY	00	1700	0200	400	3130	benefits – paraprofessional
10	1YY	00	1700	0580	000	3130	travel
10	1YY	00	1700	0610	000	3130	supplies

How Location Codes Can Be Used By the BOCES

CDE will use location codes numbered 100 through 599 in conjunction with instructional program codes to identify instructional costs by level (i.e., as elementary, middle/junior high school or high school). Therefore, BOCES MUST use the structure for location codes that is defined in the chart of accounts. For example, elementary instructional costs must be coded with a location code that follows the syntax 1YY, middle school instructional costs must be coded with a location code that follows the syntax 2YY, etc.

ONE METHOD for BOCES to track transactions by district being served is to define location codes such that each district has its own two-digit code. Then these two-digit district codes may be combined with the appropriate first digit to create a location code that follows the structure from the chart of accounts.

Example of Location Codes Used by a BOCES
Scenario: A BOCES provides services to five member districts for all instructional levels.

District	District Code	Location Codes			
		Elementary	Middle	High	Combination
Hayden	01	101	201	301	501
Poudre	10	110	210	310	510
Fort Morgan	20	120	220	320	520
Canon City	30	130	230	330	530
Trinidad	40	140	240	340	540

If the BOCES also must identify locations where instructional services are provided, additional codes may be defined (if there are enough numbers) or an optional element may need to be added to the account-code string. An example of defining additional codes is shown below.

	Elementary Location Code	Elementary Service Center 1	Elementary Service Center 2	Elementary Service Center 3
Poudre	110	111	112	113
Del Norte	150	151	152	153

An expenditure for services provided at Elementary Service Center 1 for students from Poudre would be coded with location code 111.

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Sub-Granting is Not Allowed

The Department (CDE) does not allow the entity that CDE provides with the Federal funding (the BOCES or lead District of a consortium) to subgrant the Federal funding to another entity. In the cases were the District involves another entity (the member Districts), the Financial Policy and Procedures (FPP) committee established the flow-thru coding concept. As an example, see Object Code 0591 and Source Codes 4951, 3951 and 1951. This flow-thru coding (not to be confused with the Federal grant pass through funding concept or sub-granting) was established to allow the other entity to report the activities they performed on behalf of the BOCES. It is therefore up to the BOCES to meet, with member District assistance, the compliance requirements related to Federal funding provided to the BOCES.

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Appendix E: Internal Charge Reimbursement Accounts

Object codes 0850 through 0869 allow for the charging of an internal service such as field trips to the locations and programs which benefit from the service.

This method abates expenditures rather than recognizes revenue in the program providing the service; thus, use of internal charge reimbursement accounts avoids the overstatement of revenues and expenditures. Internal charge reimbursement objects net to zero district-wide. Exception: At the district's discretion, the credit entry for Overhead Costs and Indirect Costs may be recorded with sources 1971 and 1972, respectively, rather than objects 0868 and 0869, respectively. See Appendix G, Indirect Costs. When revenues are recognized (source codes are used) instead of expenditures abated (object codes are used with negative amounts), internal charge reimbursement objects will not net to zero district-wide, but will equal the total reported as the source code amounts.

These codes are not used for user fees (charge backs) in an internal service fund; rather, internal service fund user fees (charge backs) are coded to sources 1973 through 1979. See Appendix P, "Internal Service Funds."

Example of How Internal Charge Reimbursement Accounts Are Used

Fund	Location	SRE	Program	Object/ Asset	Job Class	Grant/ Project	Amount	Description
Annual Expenditures for Transportation Department								
10	720	00	2700	0600	000	0000	2,000,000.00	Bus operational supplies and fuel
10	720	00	2700	0110	602	0000	1,000,000.00	Bus driver salaries
10	720	00	2700	0200	602	0000	200,000.00	Bus driver benefits
as defined by district							3,200,000.00	Cash in Bank
Charges to Schools for Field Trips								
10	1XX	00	0010	0851	000	0000	80,000.00	Elementary school field trips
10	3XX	00	1200	0851	000	0000	60,00.00	High School music field trips
23	3XX	00	1800	0851	000	0000	25,000.00	Athletic field trips (pupil activity)
10	720	00	2700	0851	000	0000	-111,000.00	Reimbursements to Transportation Dep't

Resulting Expenditures Reported by Program

0010	Instruction – General Elementary	80,000.00
1200	Instruction – Music	6,000.00
1800	Instruction – Athletics	25,000.00
2700	Transportation	3,089,000.00

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Resulting Expenditures Reported by Fund/Object

General Fund	0110 Salaries	1,000,000.00
General Fund	0200 Benefits	200,000.00
General Fund	0600 Supplies	2,000,000.00
General Fund	0851 Internal Charges – Transportation	-25,000.00
Pupil Activity Fund	0851 Internal Charges – Transportation	25,000.00

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Appendix F: Interfund Transfers

The amounts debited and credited to 5200 must net to zero.

Example of How to Record an Interfund Transfer

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Amount	Description
10	XXX	00	0000	5222	000	0000	-100,000.00	Transfer out of General Fund (Debit)
22	000	00	0000	5210	000	0000	100,000.00	Transfer into Designated-Purpose Grants Fund (Credit)

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Appendix F-2: Intergrant Transfers

An Intergrant Transfer is a revenue transfer from one grant to another to spend those moneys accordingly. Example: a transfer of Title II Part A "Teacher Quality" grant revenue (grant 4367) over to Title I (grant 4010) and spend the transferred Teacher Quality money as Title I money. Transfers are not allowed with all grants (there is a list of allowable grants at the bottom of this appendix).

Here is an example of transferring $3,000.00 of Teacher Quality grant revenue over to Title I.

The initial coding for Teacher Quality grant revenue received does not change and let's say the district receives $6,000.00:

Fund	Location	SRE	Program	Object/Source	Job	Grant	Amount
Credit Revenue and Debit Cash							
22	000	00	0000	4000	000	4367	$6,000.00

The district decides to transfer $3,000.00 of Teacher Quality grant revenue over to Title I

Debit: Transfer out of Teacher Quality. Credit: Cash

22	600	00	0000	5322	000	4367	$- 3,000.00

Credit: The transfer into Title I. Debit: Cash

22	000	00	0000	5322	000	4010	$3,000.00

Here is a list of grants that have "transfer capability" and a list of grants that can be transferred into:

Under ESSA LEAs/BOCES can transfer from the formula portion of:

Grant 4367: Title IIA, Teacher Quality
Grant 4318: Title IID, Technology
Grant 4186: Title IVA, Safe & Drug Free
Grant 4298: Tile V, Innovative Ed

Transfer to:

Grant 4010: Title I, Part A
Grant 4367: Title IIA, Teacher Quality
Grant 4318: Title IID, Technology
Grant 4186: Title IVA, Safe & Drug Free
Grant 4298: Title V, Innovative Ed

IMPORTANT:
Non-Improvement districts can transfer up to 50% of eligible program funds
Improvement districts can transfer up to 30% of eligible program funds
Corrective Action districts cannot transfer funds

Note: REAP districts may elect to alternatively use up to 100% of eligible program funds to meet the needs of a different program. This alternative usage is NOT an actual transfer of resources from one program to another and the funding remains in the original program.

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CLARIFICATIONS ON INTERGRANT TRANSFERS

Do not get confused with the word “transfers” as it relates to Intergrant Transfers. Under school wide programs, districts are allowed to reflect one amount per grant on the ESSA budget to meet the requirements of the ESSA budget process. However, the district continues to be required to account for and report this school wide program under CDE's chart of accounts with the appropriate grant coding. Because this program is not a true transfer of funding between grant programs, the transfer coding would not apply in this case.

The Intergrant transfer coding applies to districts that are actually moving funds from the original grant source to a different receiving grant source. Based on the expenditures in the receiving grant, Grants Fiscal Management at CDE will fund the requested transfer portion from the original grant program. The district accounts for the funding in the original grant and using the transfer coding moves the funding from the original grant to the receiving grant.

If the district elected to transfer funds between grants and the district also has school wide programs, the district will need to account for the transfer of funding between the grants as provided in this appendix (Appendix F-2). The district will also need to account (under CDE's chart of accounts with the appropriate grant coding) in the grant that provided the expenditures for the school wide program activities.

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Appendix F-3: Intergrant Transfers – Grant Set Aside

Grant Set-Aside tracking is mandatory for Districts and BOCES that receive Title I Part A Funds (Grant 4010) and is based on the Set-Asides identified in their ESSA Consolidated Budget. The Grant Set-Aside will also use the intergrant transfer coding concept.

Here is an example of transferring $3,000.00 of Title I Part A to the Priority Performance Challenge Set-Aside.

The initial coding for receiving $30,000 of Title I Part A grant revenue does not change:

Fund	Location	SRE	Program	Object/Source	Job	Grant	Amount
Credit Revenue and Debit Cash							
22	000	00	0000	4000	000	4010	$30,000.00

In the District's ESSA Consolidated Budget, the District identified $3,000 needed to meet the Priority Performance Challenge Set-Aside (Grant 9208).

Debit: Transfer out of Teacher Quality. Credit:

22	600	00	0000	5322	000	4010	$- 3,000.00

Credit: The transfer into Title I. Debit:

22	000	00	0000	5322	000	9208	$3,000.00

Normal expenditure coding is used to track the usage of this $3,000 Set-Aside with Grant 9208 used in all applicable expenditure accounts.

This treatment is applicable to the following Grant Set-Aside Codes:

Federal Grant Set-Aside Codes:

9201 Preschool Set-Aside
9202 Eligible Homeless Children Set-Aside
9203 Family Literacy Set-Aside
9204 Neglected Institutions Set-Aside
9205 Non-Public School Set-Aside
9206 District Managed Activity Set-Aside
9207 Highly Qualified Set-Aside
9208 Priority Performance Challenge Set-Aside
9209 Choice Set-Aside
9210 Supplemental Education Services Set-Aside
9211 Parental Activities School Set-Aside
9212 Parental Activities District Set-Aside
9213 Non-Public School Administration
9214 Non-Public School Family Engagement
9215-9299 CDE Future Use

State and/or Local Grant Set-Aside

If the District is using State and/or Local funds to assist with meeting Grant Set-Aside requirements (as identified in the ESSA Consolidated Budget), the following Grant Codes are used and NO transfers of Federal Funds are made.

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Code Set-Aside expenditures met by State and/or Local revenue, to the following Grant Codes (No revenue are tied to these Grant Codes):

9101 Preschool Set-Aside
9102 Eligible Homeless Children Set-Aside
9103 Family Literacy Set-Aside
9104 Neglected Institutions Set-Aside
9105 Non-Public School Set-Aside
9106 District Managed Activity Set-Aside
9107 Highly Qualified Set-Aside
9108 Priority Performance Challenge Set-Aside
9109 Choice Set-Aside
9110 Supplemental Education Services Set-Aside
9111 Parental Activities School Set-Aside
9112 Parental Activities District Set-Aside
9113 Non-Public School Administration
9114 Non-Public School Family Engagement
9113-9199 CDE Future Use

Complete definitions of Grant Set-Aside Codes:

9201 Preschool Set Aside

Title I, Part A funds may be used for preschool services for at-risk children within Title I-funded school and school districts, at the distinction of the school or school district. Services include, but are not limited to direct intervention, supplemental intervention materials and professional development opportunities for preschool teachers.

9202 Eligible Homeless Children Set Aside

All public schools and districts receiving federal funds must reserve funds to provide services to children and youth who are experiencing homelessness. To assist with these services, the law requires that school districts set aside Title I funds, as necessary, to provide services comparable to those that are provided to children in Title I, Part A funded schools. These funds can also support educationally related services to children in shelters and other locations where homeless children may live. The services provided with these funds should support homeless students to succeed in school and to meet the academic achievement standards.

9203 Family Literacy Set Aside

Local Educational Agencies may set aside funds to support family literacy activities for eligible Title I children, including early childhood education, interactive literacy activities between parents and their children and training for parents regarding how to be the primary teacher for their children and full partners in the education of their children.

9204 Neglected Institutions Set Aside

A Local Educational Agencies must reserve such funds as are necessary under this subpart to provide services comparable to those provided to children in schools funded under this part to serve: children in local institutions for neglected children and if appropriate, children in local institutions for delinquent children and neglected or delinquent children in community day school programs. These funds are automatically generated within the regular district allocation.

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9205 Non-Public School Set Aside

Districts must provide Title I, Part A services for eligible children attending private schools, their teachers and their families that are comparable to those provided to eligible public school children, their teachers and their families. The Title I, Part A services for private school students must be developed through timely and meaningful consultation with officials of the private schools. The public school district may provide these services directly or through contracts with public and private agencies organizations and institutions. The cost of administering the private school program services is separate and is not to be included to satisfy the equitable expenditures calculation.

9206 District Managed Activity Set Aside

Local Educational Agencies may reserve funds for district level activities designed to improve student outcomes at Title IA schools. Allowable activities include, additional support for schools with a Priority Improvement or Turnaround Plan Type Assignment; extended learning opportunities (summer school or extended day), parental activities beyond district level parental activities set aside; pay differential

9207 Highly Qualified Set Aside

If a Local Educational Agencies has teachers who are not highly qualified, the HQ Local Educational Agencies may set aside a maximum of 10% of its Title I, Part A, allocation to assist these teachers in meeting the HQ requirements.

9208 Priority Performance Challenge Set Aside

Districts with a Priority Improvement or Turnaround Plan Type Assignment must reserve not less than 10% of its Title I Part A funds for high-quality professional development for instructional staff that is specifically designed to address the areas the district and/or its schools did not meet state performance expectations.

9209 Choice Set Aside

In the case of a school identified for school improvement (Priority Improvement or Turnaround Plan Type Assignment), the local educational agency shall provide all students enrolled in the school with the option to transfer to another public school served by the local educational agency, which may include a public charter school. District must provide or pay for the cost of transportation for participating students. In conjunction with the Supplemental Education Services Set aside, LEA must reserve 15% of its Title I, Part A allocation to provide these services.

9210 Supplemental Education Services

Supplemental educational services (SES) are additional academic instruction designed to increase the academic achievement of students in schools school identified for improvement (Priority Improvement or Turnaround Plan Type Assignment). In conjunction with the Choice Set Aside, LEA must reserve 15% of its Title I, Part A allocation to provide these services. These services, which are in addition to instruction provided during the school day, may include academic assistance such as tutoring, remediation and other supplemental academic enrichment services that are consistent with the content and instruction used by the local educational agency and are aligned with the State's academic content and achievement standards. SES must be high quality, research-based and specifically designed to increase student academic achievement.

9211 Parental Activities School Level Set Aside

Local Educational Agencies receiving Title I, Part A allocations of $500,000 or greater must set aside a minimum of 1% of those funds to support parent involvement activities and 95% of these funds must be sub-allocated to the school level. The primary objective of this set-aside is to enable greater and more meaningful parent participation in the education of their children.

9212 Parental Activities District Level Set Aside
Local Educational Agencies receiving Title I, Part A allocations of $500,000 or greater must set aside a minimum of 1% of those funds to support parent involvement activities and 95% of these funds must be sub-allocated to the school level. The remaining 5% of this set aside may be managed at the district level. The primary objective of this set-aside is to enable greater and more meaningful parent participation in the education of their children.

9213 Non-Public School Administration

9214 Non-Public School Family Engagement

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Appendix G: Indirect Costs

A district has two options for recording indirect costs:

1. The Expenditure/Revenue method or
2. The Abatement Method.

Examples of each method are shown below.

As with Indirect Costs, the district may choose to account for Overhead Costs using either the Revenue/Expenditure Method or the Abatement Method, except the object will be 0868 instead of 0869 and the source will be 1971 instead of 1972.

- Use object code 0868 with non-federal grant/project codes
- Use object code 0869 is with federal grant/project codes

OPTION 1. The Expenditure/Revenue Method.

Assume indirect costs are being charged to the Title I program.

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Amount	Description
22	XXX	00	XXXX	869	000	4010	500.00	Expenditure in the Designated-Purpose Grants Fund
10	000	00	0000	1972	000	0000	500.00	Revenue in the General Fund

OPTION 2. The Abatement Method.

Assume indirect costs are being charged to the Title I program.

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Amount	Description
22	XXX	00	XXXX	0869	000	4010	500.00	Expenditure in the Designated-Purpose Grants Fund
10	XXX	00	XXXX	0869	000	0000	-500.00	Abatement in the General Fund

Note: With the Abatement Method, the district's internal charge/reimbursement accounts net to zero; however, with the Revenue/Expenditure Method, the district's internal charge/reimbursement accounts do not net to zero, but the total expenditures (0868/0869) should equal the total revenues (1971/1972).

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Appendix I: Instructional Program Codes in Brief

0010 General Elementary Education.
0018 Kindergarten through Eighth Grant (K-8)
0020 General Middle/Junior High School Education.
0030 General High School Education.
0040 General Pre-School Education.
0050 General Post-Secondary Education for K-12 Students.
0051 Programs for Adults/Continuing
0060 Integrated Education.
0070 Gifted and Talented Education.
0080 General Instructional Media.
0090 Other General Education.

0100 Agriculture
- 0110 Agriculture Cluster
- 0120 Agriculture Production
  - 0121 Animal Science
  - 0122 Plant Science
  - 0123 Farm Business Management
  - 0129 Other Agriculture Production
- 0130 Agriculture Supplies/Services
  - 0131 Agriculture Chemicals
  - 0132 Feeds
  - 0133 Seeds
  - 0134 Fertilizers
  - 0139 Other Agriculture Supplies/Services
- 0140 Agriculture Mechanics
  - 0141 Agriculture Power and Machinery
  - 0142 Agriculture Structures and Conveniences
  - 0143 Soil Management
  - 0144 Water Management
  - 0145 Agriculture Mechanics Skills
  - 0146 Agriculture Construction and Maintenance
  - 0147 Agriculture Electrification
  - 0149 Other Agriculture Mechanics
- 0150 Agriculture Products
  - 0151 Food Products
  - 0152 Non-Food Products
  - 0159 Other Agriculture Products
- 0160 Ornamental Horticulture
  - 0161 Arboriculture
  - 0162 Floriculture
  - 0163 Greenhouse Operation and Management
  - 0164 Landscaping
  - 0165 Nursery Operation and Management
  - 0166 Turf Management
  - 0169 Other Ornamental Horticulture

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0170 Agriculture Resources
- 0171 Forest
- 0172 Recreation
- 0173 Soil
- 0174 Wildlife
- 0175 Water
- 0176 Air
- 0177 Fish
- 0178 Range
- 0179 Other Agriculture Resources

0180 Forestry
- 0181 Forests
- 0182 Forest Production
- 0183 Logging
- 0184 Wood Utilization
- 0185 Recreation
- 0186 Special Products
- 0189 Other Forestry

0190 Other Agriculture

0200 Art

0210 Art History and Theory
- 0211 Art History
- 0212 Art Theory
- 0213 Humanities
- 0219 Other Art History and Theory

0220 Design
- 0221 Basic Design
- 0222 Commercial Design
- 0223 Environmental Design
- 0229 Other Design

0230 Crafts
- 0231 Metal Work and Jewelry
- 0232 Pottery and Ceramics
- 0233 Textiles
- 0239 Other Crafts

0240 Drawing
0250 Painting
0260 Photography and Related Media
0270 Printing
0280 Sculpture
0290 Other Art

0300 Business

0310 Accounting
- 0311 Accounting Principles
- 0312 Advanced Accounting
- 0319 Other Accounting

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0320 Bookkeeping
- 0321 Bookkeeping 1
- 0322 Bookkeeping 2
- 0323 Bookkeeping 3
- 0324 Bookkeeping 4
- 0325 Machine Bookkeeping
- 0326 Record keeping
- 0329 Other Bookkeeping

0330 Fundamentals of Business (1)
- 0331 Business Arithmetic/Mathematics
- 0332 Business Communications
- 0333 Business Law
- 0334 Business Machines
- 0335 Office Work Experience
- 0336 Clerical Practice
- 0337 Consumer Education
- 0338 Data Processing and Computer Operation
- 0339 Other Fundamentals of Business (1)

0340 Fundamentals of Business (2)
- 0341 Economics
- 0342 Exploratory Business
- 0343 General/Introductory Business
- 0344 Insurance and Risks
- 0345 Investments
- 0346 Business and Management
- 0347 Personal Development and Human Relations
- 0348 Personal Finance
- 0349 Other Fundamentals of Business (2)

0350 Shorthand
- 0351 Machine Shorthand
- 0352 Personal Use Shorthand
- 0353 Shorthand Theory
- 0354 Shorthand Dictation/Speed Building
- 0355 Shorthand/Machine Transcription
- 0356 Secretarial Practice
- 0357 Specialized Shorthand Terminology/Transcription
- 0358 Specialized Secretarial Practice
- 0359 Other Shorthand

0360 Typing/Keyboarding
- 0361 Personal Typing
- 0362 Production Typing
- 0363 Typewriting 1
- 0364 Typewriting 1
- 0369 Other Typing/Keyboarding

0390 Other Business Courses

0400 Distributive/Marketing Education

0410 Distributive Education Clusters

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0420 Distributive Education 1
- 0421 Advertising Services
- 0422 Apparel and Accessories
- 0423 Automotive
- 0424 Finance and Credit
- 0425 Floristry
- 0426 Food Distribution
- 0427 Food Services
- 0428 General Merchandise

0430 Distributive Education 2
- 0431 Hardware/Building/Farm and Garden
- 0432 Home Furnishings
- 0433 Hotel and Lodging
- 0434 Industrial Marketing
- 0435 Insurance
- 0436 Personal Services
- 0437 Real Estate
- 0438 Recreation and Tourism

0440 Distributive Education 3
- 0441 Transportation
- 0442 Retail/Wholesale Trades, Other
- 0449 Other Distributive Education Occupations

0450 Distribution
- 0451 Distribution 1
- 0452 Distribution 2
- 0453 Distribution 3

0490 Other Distributive Education

0500 English Language Arts

0510 Language Skills
- 0511 Reading
- 0512 Handwriting
- 0513 Spelling
- 0514 Punctuation
- 0515 Listening
- 0516 Dictionary Skills
- 0517 Reference Skills
- 0518 Voice and Diction
- 0519 Other Language Skills

0520 Linguistics
- 0521 Phonology
- 0522 Grammar
- 0523 Usage
- 0524 History of the English Language
- 0525 Dialectology
- 0526 Semantics
- 0527 Study About Language
- 0529 Other Linguistics

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- 0530 Literature
  - 0531 By Source
  - 0532 By Genre
  - 0533 Children's Literature
  - 0534 Literature for Adolescents
  - 0535 Myth and Legend
  - 0536 Humanities
  - 0539 Other Literature
- 0540 Composition
  - 0541 Theory
  - 0542 Writing
  - 0543 Journalism
  - 0544 History of Journalism
  - 0549 Other Composition
- 0550 Speech
  - 0551 Rhetoric and Public Address
  - 0552 Oral Interpretation of Literature
  - 0553 Speech Improvement
  - 0554 Speech Through Mass Media
  - 0559 Other Speech
- 0560 Dramatic Arts
  - 0561 Acting
  - 0562 Dramatic Literature
  - 0563 Creative Dramatics
  - 0564 Play Production
  - 0565 Play Writing
  - 0566 Technical Theater and Design
  - 0567 Theater Criticism
  - 0568 Theater History
  - 0569 Other Dramatic Arts
- 0590 Other English Language Arts

0600 Foreign Languages

- 0610 Classical Languages
- 0620 Modern Foreign Languages
- 0630 Humanities
- 0690 Other Foreign Languages

0700 Health Occupations Education

- 0710 Health Occupations Cluster
- 0720 Dental
- 0730 Medical Laboratory Technology
  - 0731 Medical Laboratory Assisting
  - 0739 Other Medical Laboratory Technology
- 0740 Nursing
  - 0741 Nursing Assisting
  - 0749 Other Nursing
- 0750 Rehabilitation

0751 Occupational Therapy
0759 Other Rehabilitation
0760 Miscellaneous Health Occupations
0761 Medical Assisting
0762 Community Health Aide
0790 Other Health Occupations

0800 Physical Curriculum
0810 Health Education
0811 Community Health
0812 Consumer Health
0813 Disease Prevention and Control
0814 Environmental Health
0815 Family Life Education
0816 Growth and Development
0817 Health Maintenance and Care
0819 Other Health Education
0820 Safety
0821 Firearms
0822 Fire Safety
0823 Holiday and Vacation Safety
0824 Personal Responsibility in Unsupervised Activities
0825 Safety in the Home
0826 Safety in Physical Education and Recreation
0827 School Safety
0828 Water Safety
0829 Other Safety
0830 Physical Education
0831 Aquatics
0832 Body Dynamics
0833 Dance, Rhythms and Dramatic Activities
0834 Group Games, Contests and Relays
0835 Individual and Dual Sports
0836 Outdoor Recreational Activities
0837 Stunts, Tumbling and Gymnastics
0838 Team Sports
0839 Other Physical Education
0840 Recreation
0841 Arts and Crafts
0842 Communicated Arts
0843 Hobbies
0844 Outdoor Recreation
0845 Performing Arts
0846 Physical Recreation
0847 Voluntary Services
0849 Other Recreation
0850 Driver Education
0851 Classroom

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0852 Behind-the-Wheel Driving
0853 Driver Simulator
0859 Other Driver Education
0860 Safety Education
0861 Civil Defense
0862 Law, Liability and Responsibility
0863 Traffic Safety
0864 Vocational and Occupational Safety
0869 Other Safety Education
0890 Other Physical Curriculum
0891 Reserve Officer Training Corps (ROTC)
0899 Other Physical Curriculum

0900 Family and Consumer Education
0910 Home Economics Cluster
0920 Home Economics, Family Focus
0921 Home Economics, Comprehensive
0922 Child Development
0923 Clothing and Textiles
0924 Consumer Education
0925 Family Relations
0926 Food and Nutrition
0927 Housing and Home Furnishings
0929 Other Home Economics, Family Focus
0930 Occupational Preparation
0931 Child Services
0932 Clothing and Textiles Services
0933 Food Services
0934 Housing Services
0935 Family and Community Services
0936 Cosmetology
0939 Other Occupational Preparation
0990 Other Family & Consumer Education

1000 Industrial Arts/Technology Education
1010 Construction
1020 Industrial Arts/Crafts
1021 General Industrial Arts
1022 Graphic Arts
1023 Photography
1024 Printing
1029 Other Industrial Arts/Crafts
1030 Drafting
1031 Architectural Drafting
1032 Engineering Drawing
1033 Mechanical Drawing
1039 Other Drafting
1040 Electricity/Electronics

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1041 Electricity
1042 Electricity/Electronics
1043 Electronics
1049 Other Electricity/Electronics
1050 Manufacturing
1060 Metals, Plastics and Woods
1061 Metal Machining
1062 Sheet Metals
1063 Welding
1064 Plastics
1065 Woods
1069 Other Metals, Plastics and Woods
1070 Power/Automotive Mechanics
1071 Power Auto Mechanics
1072 Power Mechanics
1073 Transportation
1079 Other Power/Auto Mechanics
1080 Trade and Industry Occupations
1081 Air Conditioning
1082 Appliance Repair
1083 Automotive Services
1084 Aviation Occupations
1085 Blueprint Reading
1086 Business Machine Maintenance
1087 Commercial Art Occupations
1088 Commercial Photography Occupations
1090 Other Industrial Arts/Technology Education

1100 Mathematics
1110 Algebra
1111 First Year
1112 Second Year
1113 Third Year
1114 College Algebra
1115 Intermediate Algebra
1116 Linear Algebra
1119 Other Algebra
1120 Applied Mathematics
1121 Business Arithmetic
1122 Consumer Arithmetic
1123 Shop Mathematics
1129 Other Applied Mathematics
1130 Calculus
1131 First Year
1132 Second Year
1133 Calculus/Analytical Geometry
1139 Other Calculus
1140 Computer Mathematics

1150 General Mathematics
- 1151 First Year
- 1152 Second Year
- 1153 Third Year
- 1154 Fourth Year
- 1159 Other General Mathematics

1160 Geometry
- 1161 Analytical Geometry
- 1162 Plane Geometry
- 1163 Plane and Solid Geometry
- 1164 Solid Geometry
- 1169 Other Geometry

1170 Probability and Statistics
1180 Trigonometry
1190 Other Mathematics

1200 Music

1210 General Music
1220 Music Literature and History
1230 Music Theory
- 1231 Fundamentals
- 1232 Harmony
- 1239 Other Music Theory

1240 Vocal Music
- 1241 Choir, Chorus and/or Glee Club
- 1242 Vocal Instruction
- 1243 Small Vocal Ensembles
- 1249 Other Vocal Music

1250 Instrumental Music
- 1251 Band, Concert
- 1252 Band, Marching
- 1253 Band, Stage
- 1254 Orchestra, Chamber
- 1255 Orchestra, Full
- 1256 Orchestra, String
- 1257 Small Instruments Ensembles
- 1258 Instrumental Instruction
- 1259 Other Instrumental Music

1260 Rhythm and Body Movement
1270 Humanities
1290 Other Music

1300 Natural Science

1310 General Science
1320 Biological Science
- 1321 Botany
- 1322 Microbiology
- 1323 Zoology

1324 Conservation (Environment)
1329 Other Biological Sciences
1330 Physical Science
1331 Chemistry
1332 Physics
1339 Other Physical Sciences
1340 Earth/Space Science
1341 Astronomy
1342 Geology
1343 Meteorology
1344 Oceanography
1345 Space Exploration
1349 Other Earth/Space Science
1390 Other Sciences

1400 Office Occupations

1411 Accounting/Computing Occupations
1412 Business Data Processing Occupations
1413 Filing/Office Machines/General & Clerical Occupations
1414 Information Communication Occupations
1415 Materials Support Occupations
1416 Personnel/Training and Related Occupations
1417 Stenographic/Secretarial and Related Occupations
1418 Supervisory and Management Occupations
1419 Typing and Related Occupations
1421 Office Occupations Cluster
1490 Other Office Occupations

1500 Social Sciences

1510 Anthropology/Sociology
1511 Cultural Anthropology
1512 Physical Anthropology
1513 Community Sociology
1514 Public Opinion and Political Sociology
1515 Social Organization
1516 Social Problems
1517 Social Stratification
1519 Other Anthropology/Sociology
1520 Area Studies
1521 Areas Beyond United States
1522 Regions of the United States
1523 Small Areas
1529 Other Area Studies
1530 Economics
1531 Business and Industry Economics
1532 Comparative Economics
1533 Consumer Economics
1534 History of Economic Thought

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1535	Money and Banking
1536	National Income
1537	Principles of Economics
1538	Resource Economics
1539	Other Economics
1540	Geography
1541	Historical Geography
1542	Human Geography
1543	Physical Geography
1544	Regional Geography
1549	Other Geography
1550	History
1551	American History
1552	Local History
1553	Modern History
1554	State History
1555	United States History
1556	Western Civilization
1557	Non-Western Civilization
1558	World Civilization
1559	World History
1560	Philosophy
1561	Ethics
1562	History of Philosophy
1563	Introduction to Philosophy
1564	Logic
1565	Metaphysics
1566	Philosophy of Religion
1569	Other Philosophy
1570	Political Science
1571	American Government
1572	Comparative Systems
1573	Contemporary World Affairs
1574	International Relations
1575	Political Parties and Public Opinion
1576	Political Socialization
1577	Political Theory
1579	Other Political Science
1580	Psychology
1581	Developmental Psychology
1582	Educational Psychology
1583	General Psychology
1584	Psychology of Adjustment
1585	Social Psychology
1589	Other Psychology
1590	Other Social Sciences

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1600 Technical Education/Computer Technology

- 1610 Computer Applications
- 1620 Computer Systems
- 1630 Computer Programming
- 1640 Computer Servicing/Repairs
- 1690 Other Technical Education/Computer Technology

1700 Special Education

- 1710 Physical Disability
- 1720 Vision Disability
- 1730 Hearing Disability
- 1740 Significant Limited Intellectual Capacity
- 1750 Significant Identifiable Emotional Disability
- 1760 Perceptual or Communicative Disability
- 1770 Speech-Language Disability
  - 1771 Speech Pathology Services.
- 1780 Multiple Disabilities
- 1790 Other Disabilities
  - 1791 Preschool Child with a Disability
  - 1792 Infant/Toddler with a Disability
  - 1799 Other Disabilities

Co-curricular Activities

Co-curricular activities are school-sponsored activities or experiences, under the guidance or supervision of qualified adults, designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups or in large groups – at school events, public events or a combination of these – for such purposes as motivation, enjoyment and improvement of skills. Student organizations are included and must be coded to instructional programs 1800 to 2099.

1800 Co-curricular Activities – Athletic/Sport

- 1810-1839 For Females
  - 1811 Aquatics
  - 1812 Archery
  - 1813 Badminton
  - 1814 Baseball
  - 1815 Basketball
  - 1816 Bowling
  - 1817 Cheerleading
  - 1818 Cross Country
  - 1819 Field Hockey
  - 1820 Football
  - 1821 Golf
  - 1822 Gymnastics
  - 1823 Ice Hockey
  - 1824 Riflery
  - 1825 Snow Skiing
  - 1826 Soccer
  - 1827 Softball

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1828	Swimming
1829	Tennis
1830	Track and Field
1831	Twirlers (Baton)
1832	Volleyball
1833	Wrestling
1834	Lacrosse
1839	Other Athletics/Sports Activities for Females
1840-1869	For Males
1841	Aquatics
1842	Archery
1843	Badminton
1844	Baseball
1845	Basketball
1846	Bowling
1847	Cheerleading
1848	Cross Country
1849	Field Hockey
1850	Football
1851	Golf
1852	Gymnastics
1853	Ice Hockey
1854	Riflery
1855	Snow Skiing
1856	Soccer
1857	Softball
1858	Swimming
1859	Tennis
1860	Track and Field
1861	Twirlers (Baton)
1862	Volleyball
1863	Wrestling
1864	Lacrosse
1869	Other Athletics/Sports Activities for Males
1870-1899	Coeducational Sports
1871	Aquatics
1872	Archery
1873	Badminton
1874	Baseball
1875	Basketball
1876	Bowling
1877	Cheerleading
1878	Cross Country
1879	Field Hockey
1880	Football
1881	Golf
1882	Gymnastics
1883	Ice Hockey

1884 Riflery
1885 Snow Skiing
1886 Soccer
1887 Softball
1888 Swimming
1889 Tennis
1890 Track and Field
1891 Twirlers (Baton)
1892 Volleyball
1893 Wrestling
1894 Lacrosse
1899 Other Coeducational Athletics/sports Activities

1900 Co-curricular Activities – Nonathletic

2000 Co-curricular Activities – Nonathletic

Note: Instructional program codes 1900 through 2099 are available to districts/BOCES for non-athletic co-curricular pupil activities and organizations.

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Appendix J: Revenue vs. Abatement

Fees

As a general rule, revenues from fees should be recorded in the appropriate revenue account and should not be entered as an off-set or "netting" of an expenditure. This includes fees collected for participation in activities or instructional courses, parking fees, athletics fees and any fee collected for the subsequent purchase of instructional supplies and materials. In situations where the district is merely acting as a purchasing agent on the student's behalf, (e.g., a woodshop class provides wood for students strictly on a cost basis), it may be appropriate to net funds collected against the supply expenditure.

Internal Services (except for those recorded in Internal Service Funds)

When a district opts to charge back internal services that are provided by a cost center reported outside of an Internal Service Fund, the following object codes are used:

0851 Transportation/Field Trips
0852 Maintenance
0853 Technology/MIS
0854 Printing/Duplicating.

The program receiving the service will report a cost using the appropriately described object code above. The program providing the service will report a negative expenditure using the same object. See Appendix E, Internal Charge Reimbursement Accounts.

Object codes in the 0860 series, like the 0850 series, are used to charge back internal services to those programs which benefit from the services. These codes include:

0868 Overhead Costs
0869 Indirect Costs.

Like with 0850 series codes, the district may record a negative expenditure in the program providing the service. However, unlike 0850 series codes, the district alternatively may record revenue using source 1971 Overhead Cost Revenue or source 1972 Indirect Cost Revenue. See Appendix G, Indirect Costs.

Internal Service Fund Revenue

User fees (charge backs) received into the Internal Service Fund from other funds MUST BE recognized as revenue. The following source codes are predefined for this purpose:

1973 Internal Service Revenue – Employee Benefit Premiums
1974 Internal Service Revenue – Risk Management
1975 Internal Service Revenue – Print Shop
1976 Internal Service Revenue – Technology Services
1977 Internal Service Revenue – Warehouse Services
1978 Internal Service Revenue – Other
1979 Internal Service Revenue – Contra Account

See Appendix P, Internal Service Funds. Amounts which represent duplicated revenues and duplicated expenditures will be identified and/or eliminated by CDE as appropriate to avoid misrepresentation when data is consolidated for reports.

Insurance Claims

Districts may recognize insurance claims as abatements against expenditures by crediting appropriate object codes; or, alternatively, districts may recognize insurance claims as revenues by using source 1985. Because of numerous scenarios under which insurance claims result, it is recommended that district staff consult with their auditor about proper accounting treatment, especially when amounts are material.

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Appendix K: Charter Schools

Financial reporting for charter schools may vary depending upon the terms and conditions of the charter contract, legal and auditor interpretations of statutes and generally accepted accounting principles and other factors.

Certain legal and organizational structures for charter schools (such as foundations, business enterprises, etc.) may result in a charter school being considered an entity apart from, although connected to, the school district. When this happens, financial transactions of the charter school are usually not included in the school district's financial transaction database for normal day to day operations. However, districts are required to include charter school revenues and expenditures in the Data Pipeline submission file.

The chart of accounts provides certain requirements for reporting charter school revenues and expenditures to CDE. These requirements are necessary so charter school data is identifiable. In the event that a district's financial statements illustrate charter school activity as a discreetly presented component unit, CDE will use the required charter school location codes to reconcile the financial statements with the Finance December Data Pipeline generated Auditor's Electronic Financial Data Integrity Check Figures Report.

The following elements have been defined within the chart of accounts for reporting charter school transactions which are included in the district's financial database:

FUND

Fund 11, Charter School Fund. Fund 11 is available and is required, for charter school transactions that are accounted for in the district's General Fund and used to identify the charter school's General Fund. Fund 11 is considered part of the General Fund; but, a different fund number is used so charter school activities can be identified. Since Fund 11 is part of Fund 10, Fund 11 will be consolidated with Fund 10 data whenever appropriate. This consolidation will include eliminating "interfund" transfers, indirect or overhead costs, etc.

If the charter school receives grant funding, fund 22 is recommended for use in reporting revenue and expenditures relating to the grant.

The charter school may also report transactions in other funds, as applicable, such as the Pupil Activity Fund or Capital Reserve Fund.

LOCATION

Locations 900 through 969. Location codes 900 through 969, which are reserved exclusively for charter schools, are required for recording charter school revenues and expenditures and balance sheet. Each charter school must have a unique location code that identifies the school and level. So that the level can be identified, the following structure must be used when assigning location codes.

Locations 900 through 919 are used for elementary charter schools.
Locations 920 through 929 are used for middle school (jar high) charter schools.
Locations 930 through 939 are used for high school charter schools.
Locations 940 through 949 are used for vocational/technical charter schools.
Locations 950 through 969 are used for combination charter schools.

These charter school location codes must be used for all charter school transactions regardless of fund.

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SOURCE

Sources in the 1850 series are available as one way to track charter school revenue. Alternatively, other appropriate source codes may be used. Codes in this series which are defined include:

1851 District Services Provided to Charter Schools

Also, source codes 1852 through 1859 are available for district use.

SUB-GRANTING NOT ALLOWED

The Department (CDE) does not allow the entity that CDE provides with the Federal funding (the District) to subgrant the Federal funding to another entity. In the cases were the District involves another entity (the Charter School), the Financial Policy and Procedures (FPP) committee established the flow-thru coding concept; please see Object Code 0594 and Source Codes 4954, 3954 and 1954. This flow-thru coding (not to be confused with the Federal grant pass through funding concept or sub-granting) was established to allow the other entity to report the activities they performed on behalf of the District. It is therefore up to the District to meet, with charter school assistance, the compliance requirements related to Federal funding provided to the District.

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► Appendix K-2: Charter School Allocations

§ 22-30.5-112, C.R.S.

This appendix is not designed to interpret the requirements of the charter contract or the statute for allocations to charters. The intent of this appendix is to provide a general account coding example based on simple assumptions.

Allocations to Charter Schools must be recorded as described below so that CDE can identify these transactions in the Data Pipeline data collection. This recording requirement is not intended to dictate treatment of charter school allocations on the district financial statements. Proper treatment of charter school allocations on financial statements is the responsibility of the district, often with input from the independent auditor.

Central Administrative Overhead Costs

Centralized administrative overhead costs means indirect costs incurred in providing

(A) general administration support services, Programs 23xx, and

(B) business and central support services, Programs 25xx and 28xx, limited to administration salaries and benefits, Objects 01xx and 02xx, Job class 1xx.

Note the programs, objects and job classes used in the allocation calculations may include all or a portion of the codes within each series, regardless of whether the code is bolded or not.

A district with an enrollment of more than 500 students, may choose to withhold the charter school's per pupil share of central administrative overhead costs for services actually provided to the charter school, up to five percent (**5%**) of the charter school's per pupil revenue allocation.

A district with an enrollment of 500 or fewer students, may choose to withhold the actual amount of the charter school's per pupil share of central administrative overhead costs incurred by the school district, based on audited figures, or **15%** of the charter school's per pupil revenue allocation.

Allocation example assumptions

1. **10,000** District Pupil FTE
2. **$8,400** District per pupil revenue (PPR)
3. **500** Charter School Pupil FTE

Central administrative overhead costs for services actually provided to the charter school

(A) **$2,500,000** for general administration support services, Program 23xx, all object codes, and

(B) **$1,500,000** for business, Program 25xx, and central, Program 28xx, support services limited to salaries (Object 01xx) and benefits (Object 02xx) for administrative job classes (1xx).

Calculations

First, calculate the charter school's per pupil allocation. The charter school funding allocation equals **$8,400**, district per pupil revenue, times **500**, charter school pupil FTE, equaling **$4,200,000**.

Second, calculate the maximum allowable withholding for central administrative overhead costs. Because the district's enrollment is greater than 500 students, the district's withholding cannot exceed 5% of the charter school's allocation. The maximum allowable withholding is **5%** times **$4,200,000**, equaling **$210,000**.

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Third, calculate the charter school's per pupil share of the central administrative overhead costs for services actually provided to the charter school. The total central administrative overhead costs is **$2.5 million** plus **$1.5 million** equaling **$4.0 million**. The per pupil amount of costs is **$4.0 million** divided by **10,000**, district pupil FTE, equaling **$250** per FTE. The charter school's per pupil share of the costs is **$250** times **500**, charter school pupil FTE, equaling **$200,000**.

Fourth, calculate the minimum amount between the result in the second and third calculation. The **$200,000**, representing the charter school's per pupil share of the central administrative overhead costs for services actually provided to the charter school is less than the maximum allowable amount of **$210,000** (i.e., five percent of the charter school's per pupil allocation). Therefore, the district withholds the **$200,000**.

Resulting account coding

School District

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Debit	Credit
10	**9XX**	00	0000	**5711**	000	0000	4,200,000	
10	000	00	0000	**1954**	000	0000		200,000
10	000	00	0000	**81XX**	000	0000		4,000,000

The first line of the entry must include a charter location code. Source code 5711 is the required allocation code; notice the last two digits "11" represent the destination fund (Charter School Fund). The balance sheet code 81xx is cash.

Charter School

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Debit	Credit
11	**9XX**	00	0000	**5710**	000	0000		4,200,000
11	**9XX**	00	**2300**	**0595**	000	0000	125,000	
11	**9XX**	00	**2500/2800**	**0595**	000	0000	75,000	
11	000	00	0000	**81XX**	000	0000	4,000,000	

Purchased Services

The charter school may contract with the district for the direct purchase of district services in addition to those included in central administration overhead costs (e.g., food services, custodial services, maintenance, curriculum, media services, libraries, etc.) Assume the charter purchased services for as transportation (**$15,000**) and custodial services (**$10,000**); charges calculated by the district according to statute. The object code for purchased services (0594) is different from the central administrative overhead costs (0595).

Charter School

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Debit	Credit
11	**9XX**	00	0000	**5710**	000	0000		4,200,000
11	**9XX**	00	**2300**	**0595**	000	0000	125,000	
11	**9XX**	00	**2500/2800**	**0595**	000	0000	75,000	
11	**9XX**	00	**2700**	**0594**	000	0000	15,000	
11	**9XX**	00	**2600**	**0594**	000	0000	10,000	
11	000	00	0000	**81XX**	000	0000	3,975,000	

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Appendix K-3: Charter School Intercept Payments

Charter schools that have issued bonds may enter into an agreement with the State Treasurer to make bond payments on their behalf by withholding the amount from their state public school funds. § 22-30.5-406(1)(c)(I), C.R.S.

The following method should be used to account for the intercept portion of the charter school's state equalization payment. Assume the per pupil allocation equals $1.0 million, intercept withholding equals $50,000 ($1,000 represents the debt reserve and treasury fees), and the eventual bond and interest payment is $588,000 ($575,000 principal and $13,000 interest).

School District

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Debit	Credit
To record charter school portion of state equalization payment with intercept payment withheld								
10	000	00	0000	**81XX**	000	0000	950,000	
10	**9XX**	00	0000	**5711**	000	0000	50,000	
10	000	00	0000	**3110**	000	0000		1,000,000
To record payment to charter school								
10	**9XX**	00	0000	**5711**	000	0000	950,000	
10	000	00	0000	**81XX**	000	0000		950,000

Charter Schools

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Debit	Credit
To record monthly allocation from District with intercept payment and fees withheld. The charter school will book the intercept funds withheld in a deposit account until notice of actual bond payment. The Debt Reserve Fee and Treasury Fee will be booked as an expenditure.								
To record monthly allocation from District.								
XX	**9XX**	00	0000	**8191**	000	0000	49,000	
XX	**9XX**	00	**5100**	**03XX**	000	0000	1,000	
XX	**9XX**	00	0000	**81XX**	000	0000	950,000	
11	**9XX**	00	0000	**5710**	000	0000		1,000,000
To record bond and interest upon notification of payment by bank. Debt service payments may be reflected in Fund 11 or other appropriate fund.								
XX	**9XX**	00	**5100**	**0910**	000	0000	575,000	
XX	**9XX**	00	**5100**	**0830**	000	0000	13,000	
XX	**9XX**	00	0000	**8191**	000	0000		588,000

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Appendix L: Capital Leases (Prior to GASB Statement No. 87)

Generally, a lease arrangement subject to annual appropriation does not require voter approval under Taxpayer Bill of Rights (TABOR); but, the accounting for that lease is the same as any other capital lease. The basic steps are shown below.

1. Recognize the proceeds from the lease and the purchase of equipment at the time the district enters into the lease.
2. Monthly lease payments are recorded as interest expense and repayment of principal.

Example of How to Record Capital Leases

Scenario. A district enters into an arrangement to lease computers to equip a high school computer lab for a business program (non-vocational).

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Amount	Description
1. Initial Transaction								
10	000	00	0000	**5400**	000	0000	50,000.00	Proceeds from capital lease.
10	**3XX**	00	**0300**	**0734**	000	0000	50,000.00	Purchase of equipment under capital lease.
2. Monthly Lease Payment								
10	**800**	00	**5100**	**0833**	000	0000	1,200.00	Interest expenditure.
10	**800**	00	**5100**	**0913**	000	0000	1,000.00	Repayment of principal.
as defined by district							2,200.00	Cash in Bank

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Appendix L: Leases (After GASB Statement No. 87)

GASB Statement No. 87 defines a lease contract as "conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction.

It established a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

The old concept of capital leases and operating leases has been eliminated. Old operating leases for a period greater than one year will be reported under this new standard, dropping the word "operating".

Old capital leases that transferred ownership will be reported as capital financing activities instead of being called leases.

For the Lessee Government – the government-wide statements would report an intangible lease asset that represents the lessee's right to use the leased asset and a long-term liability for the lease. The long-term lease payable will be measured as the present value of the payments under the provisions of the lease. The intangible lease asset will equal the lease liability plus any prepayments and certain initial direct costs. Subsequent to the initial reporting of the lease – the asset will be amortized over the shorter of the useful life or lease term, and the liability will be reduced by lease payments (less amount of interest expense)

Under the modified accrual method for the Lessee Government, the new treatment will be similar to that used for capital financing of capital outlay purchases. At the commencement of the lease would debit a capital outlay-lease expenditure and credit other financing source-lease proceeds. Ongoing activities after that would debit a lease principal expenditure and debit a lease interest expenditure.

Budgetary caution: Similar to other capital financing, the full amount of the capital outlay – lease expenditure will be recognized in the first year of the lease agreement.

For the Lessor Government – both the government-wide statements and the governmental fund statements would report a receivable for the right to receive payments, initially measured based on the present value of future lease payments to be received. A corresponding deferred inflow of resources, measured at the initial value of the lease receivable, to reflect that the receivable related to future periods. Lease revenue and a corresponding reduction in the deferred inflows of resources will be reported systematically over the term of the lease. Interest revenue will also be captured related to the receivable.

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Example of How to Record a Lease under GASB Statement No. 87

Scenario: A district enters into an arrangement to lease computers to equip a high school computer lab for a business program (non-vocational).

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Amount	Description
1. Initial Transaction								
10	000	00	0000	5400	000	0000	50,000.00	Other Financing – Lease Proceeds
10	3XX	00	0300	0770	000	0000	50,000.00	Capital Outlay – Lease Expenditure
2. Monthly Lease Payment								
10	800	00	5100	0833	000	0000	1,200.00	Lease interest expenditure
10	800	00	5100	0913	000	0000	1,000.00	Lease principal expenditure
as defined by district							2,200.00	Cash in Bank

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Appendix N: Rolling to the Bold

The Chart of Accounts is designed to meet legal and regulatory requirements and generally accepted accounting principles while providing as much flexibility as possible for the local school district. For instance, code structure and definitions allow for varying degrees of detail depending upon local district reporting needs.

Codes which are necessary to meet legal and regulatory requirements and generally accepted accounting principles are required. These required codes are shown in **BOLD** print throughout this document. Also, these required codes are outlined in Appendix A, "Required Reporting Level."

CDE will aggregate data upon receipt of electronic data files by "rolling" unbold code data into appropriate **BOLD** code data. An example follows which demonstrates how "rolling to the bold" works.

How Rolling to the Bold Works

Object Codes

0700 Property.
- **0710 Land and Improvements.**
- **0720 Buildings.**
  - **0721 Lease Holding Improvements.**
  - **0722 New Construction**
  - **0723 Major Renovation**
- **0730 Equipment.**
  - 0731 Machinery.
  - **0732 Vehicles.**
  - 0733 Furniture.
  - 0734 Technology Equipment.
  - **0735 Non-Capital Equipment.**
  - 0739 Other Equipment.
- **0740 Depreciation.**
- 0750 Loss on Disposal.
- 0790 Other Property.

Rolling to the bold example for Object codes in the 0700 series:

1. Object codes 0700 through 0709 and 0750 through 0799 will roll to bold object code 0700.
2. Object codes 0710 through 0719 will roll to bold object code 0710.
3. Object 0720 is bold and rolls to itself. Objects are not bold 0724 – 0729 roll to 0720.
4. Object 0721 is bold and rolls to itself.
5. Object 0722 is bold and rolls to itself.
6. Object 0723 is bold and rolls to itself.
7. Object 0730 is bold and rolls to itself. Object 0731, 0733, 0734, 0736, 0737, 0738 and 0739 are not bold and roll to 0730.
8. Object 0732 is bold and rolls to itself.
9. Object 0735 is bold and rolls to itself.
10. Object codes 0740 through 0749 will roll to bold Object code 0740.
11. Object codes 0750 through 0799 roll to bold Object code 0700

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Note: All bold codes will exist in CDE's database as unique items. Thus, for examples, 0732 Vehicles does not roll to 0730 and 0710 does not roll to 0700. However, items will be combined as appropriate for reporting purposes.

To meet local reporting needs, most districts will report at higher level(s) of detail than required by the Chart (as indicated in bold) for certain types of transactions. Thus, codes are predefined at a greater level of detail than required; these are the codes which are not bold. These unbold codes offer guidance and ease to districts which need to report at greater detail than provided for by bold codes alone.

In addition to predefined codes, the district is encouraged to add codes where needed. In many instances throughout this chart, notes have been included that say, "Codes _____ through _____ are available for district use." However, even where such notes are not included, the district can add additional codes within the structure of predefined codes as long as data "rolls up" into appropriate bold account codes. Examples follow.

How to Use the "Rolling to the Bold Principle" When Adding Codes

Example. The district wants to be able to identify technology equipment purchases by major vendor. There are seven major vendors. Object code 0734 would be used first. Object codes 0736 through 0739 would be used next. The district would still need two more codes. Objects 0730, 0731 and 0733 could be used as long as the district is not using these codes for their predefined purposes and as long as the district is willing to make changes if any of these codes are made bold in the future. Objects outside the 0730 series could not be used for equipment purchases since expenditures outside the 0730 series would not roll to 0730 and, thus, such expenditures would not be recognized as equipment purchases.

CAUTION: In the future, if CDE is required to collect specific data that was not required to be collected when the Chart was developed, the addition of codes or bolding of predefined unbold codes might be necessary. If the district has used codes such as 0736 through 0738 and these codes are later defined and made bold, the district will need to make changes accordingly.

Summary of Roll-Up Rules

If the Fund, Location, Program, Object, Source, Balance Sheet, Job Classification or grant is BOLD, It rolls to itself.

When the Fund, Location, Program, Object, Source, Balance Sheet, Job Classification is not BOLD and ends in zero, it rolls to itself. When the Fund (or Location, Program, Object,
Source, Balance Sheet, Job Classification) is not BOLD and does not end in zero, it rolls to the first Fund (or Location, Program, Object, Source, Balance Sheet, Job Classification) ending in zero. (Example – Funds 32 through 38 would roll to Fund 30).

Exceptions are:

1 Funds 26 through 29 roll to fund 20.
2 Funds 44 through 49 roll to Fund 41, except for fund 46.
3 Fund 63 rolls to Fund 64.
4 Locations 001 through 099 roll to Location 100.
5 Programs 0001 through 0009 roll to Program 0090.
6 Programs 2314-2319, 2322, 2323 roll to Program 2303.
7 Program 2910 rolls to Program 2910
8 Programs 2900-2909 and 2911-3099 roll to 2900
9 Programs 3500 through 3999 roll to Program 2900.
10 Programs 5000 through 5099 and Programs 5300 through 8999 roll to Program 5000.

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11 Objects 0510 and 0518 roll to Object 0519.
12 Objects 0521 and 0528 roll to Object 0520
13 Objects 0560, 0567 and 0568 roll to Object 0569.
14 Objects 0590 and 0595 through 0599 roll to Object 0500.
15 Objects 0600 through 0629, 0634 through 0639 and 0650 through 0699 roll to Object 0600.
16 Objects 0750 through 0799 roll to Object 0700.
17 Objects 0001 through 0099, Objects 0820 through 0829 and Objects 0870 through 0899 roll to Object 0800.
18 Objects 0920 through 0929, Objects 0940 through 0959 and Objects 0970 through 0999 roll to Object 0900.
19 Sources 1000 through 1099 and Sources 1200 through 1299 roll to Source 1900.
20 Sources 1100 through 1109 and Sources 1150 through 1199 rolls to Source 1190.
21 Sources 1300 through 1309, Sources 1320, 1325 through 1329 and Sources 1350 through 1399 roll to Source 1340.
22 Sources 1400 through 1409, Sources 1420, 1423 through 1429 and Sources 1450 through 1489 roll to Source 1490.
23 Sources 1620 through 1699 roll to Source 1600.
24 Sources 1750 through 1799 roll to Source 1700.
25 Sources 1950, 1953, 1955 through 1958 roll to Source 1959.
26 Sources 1980 through 1999 roll to Source 1900.
27 Sources 5000 through 5099 and 5900 through 5999 Sources roll to Source 5900.
28 Sources 5100 through 5109 and Sources 5140 through 5199 roll to Source 5110.
29 All bolded balance sheet codes roll to themselves.
30 Grants 0001 through 2999 roll to Grant 0001.
31 Grant 3110 roll to Grant 0000.

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► Appendix O: Preschool Allocations

Allocations to Preschools in the Colorado Preschool Program may be recorded as described below. The use of Fund 19 is optional.

Example of How Colorado Preschool Program Allocations may be recorded

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Amount
Rules: – The amounts debited and credited to 58XX must net to zero.							
10	000	00	0000	5819	000	0000	-1,000,000.00
19	000	00	0000	5810	000	0000	1,000,000.00

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Appendix P: Internal Service Activities

The recording of user fee revenue generated by charging other funds within the district for services provided when such services are accounted for in internal service funds causes a double counting of revenues and expenditures when data from all funds are aggregated. To prevent the overstatement of revenue and expenditure amounts on CDE reports, districts must code revenues to the source codes listed below. Then, duplicated revenues which are generated from user fees can be identified and eliminated from reports.

Internal service user fee revenue MUST be coded to one of the following source codes:

1973 Internal Service Revenue – Employee Benefit Premiums
1974 Internal Service Revenue – Risk Management
1975 Internal Service Revenue – Print Shop
1976 Internal Service Revenue – Technology Services
1977 Internal Service Revenue – Warehouse Services
1978 Internal Service Revenue – Other

Recording transactions to Contra Accounts by School Districts using Internal Service Funds will be done through journal entry at year-end, but are not eliminated for audit reporting purposes. The entry shall be in an amount equal to the total of revenue recorded in Source Codes 1973-1978. The accounts to be used for this offset of revenue and related expenditures are as follows:

1979 Contra Account Source for Offset of Internal Service Fund(s) Expenditures. Used to record negative revenue as an offset to the contra object code (0529) for risk-related Internal Service Funds. Note: The purpose of this contra account is to provide a process to eliminate revenue received as a result of expenditures for services purchased by other funds.

Example:

Throughout the year, employee benefit premiums are credited to 64.600.32.3200.1973.000.0000.

After the Data Pipeline file has been approved and everything is finalized, CDE will reopen the data file and the District will make the following journal entry to eliminate the revenue received as a result of expenditures for services purchased by other funds:

Debit – 64.000.00.0000.1979.000.0000 Credit – 64.800.28.2850.0529.000.0000

Example of a User Fee Transaction:

Assume the district print shop is accounted for in an internal service fund and has completed a print job for an elementary school instructional program.

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Amount	Description
10	1XX	00	0010	0550*	000	0000	100.00	User fee charged by district Print Shop
65	000	00	0000	1975	000	0000	100.00	User revenue

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Note: Even though location codes and program codes are not required for revenue transactions, the district may find use of location codes and/or program codes in user fee revenue account strings helpful for identifying usage by specific programs or sites.

* Alternatively, an object 06xx supplies code may be used for print shop expenditures.

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► Appendix Q: Understanding CDE Warrant (EFT and Check) Stubs

All EFT (Electronic Funds Transfer) emails and checks from CDE contain a description in the remittance advice email or on the check stub allowing districts to properly record these revenues. Remittance advice refers to the EFT remittance advice email or check stub

Remittance advices from CDE reference the Grant/Project numbers included in the Grant/Project section of this Chart of Accounts. The following example shows a typical remittance advice and the method to translate the descriptions to account strings.

STATE OF COLORADO					
Dept of Education					
CATEGORY: DXSP M1		**VENDOR NAME**: School District 1234		**CHECK NO**: 8000012345	
		VENDOR CODE: VC00000000123456		**ISSUED DATE**: 07/01/2016	
INVOICE			**PAYMENT REQUEST**		
NUMBER	**LINE**	**DATE**	**NUMBER**	**LINE**	**AMOUNT**
123456789 4027 IDEA Part B	1	06/18/2018	GAX DAAA 2016000001234	1	500,000.00
123459999 3206 Read Act	1	06/20/2018	GAX DAAA 2016000009999	1	150,000.00

Category: Disbursement Category of DXSP is a Standard Payment from Department of Education Handling Code, M1 – Mail or C2 – Courier

Vendor Name: Contains the legal name of the vendor with the last four digit as the assigned district code

Vendor Code: CDE CORE system assigned vendor number

Check Number: CDE CORE system assigned check number is a 10 digit number, always starting with an 8

Issue Date: The date the check is issued; this is in the format of mm/dd/yyyy

Invoice Number: Invoice number provided on the invoice

Line: Invoice line number

Date: Date invoice was entered into system; this is in the format of mm/dd/yyyy

Description: Typically, the first four digits will corresponds to the Grant/Project numbers found in the State and Federal Grant Codes.

Payment Request Number: CDE CORE system assigned document identification number

Line: CDE CORE system assigned document line identification number

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Amount: Amount to be paid to the vendor

Translating CDE Remittance Advices to Actual Account Numbers

FEDERAL REVENUE FROM CDE

Remittance Advice Description: 4027 IDEA Part B

The "4027" indicates the Grant number to use. Use the State and Federal Grant Codes to determine if this is a state or federal grant requiring a specific source code. All federal revenue must be coded with both a source code and a grant/project code. Federal Revenue received from CDE should be coded with Source Code 4000 and the appropriate Federal Grant Code.

Resulting Account String: 10 (or 22)-000-00-0000-**4000**-000-**4027**

STATE REVENUE FROM CDE

Remittance Advice Description: 3206 Read Act

The "3206" indicates the Grant/Project number to use. Use the State and Federal Grant Codes to determine if this is a state or federal grant requiring a specific source code. In nearly all cases, State Revenue from CDE should be coded with Source Code 3000, unless indicated differently in the State and Federal Grant Codes as shown in the Chart of Accounts.

Resulting Account String: 10 (or 22)-000-00-0000-**3000**-000-**3206**

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Appendix R: District Debt

The recording of District Debt in Fund 90 as balance sheet accounts is necessary in the electronic data file. The information is included on the district accountability report (i.e., the District Report Card). The following balance sheet codes allow districts to report consistently. Accurate information is crucial, as this information is a highly visible and scrutinized part of the district's Report Card.

District Debt Balance Sheet Accounts required to be reported, even if the amount is zero, are the following:

7511 General Obligation Bonds Payable (Principal Only: Do Not Include Interest)
7512 Net Effective Interest*
Note: contact the bond underwriter to calculate net effective interest, if required.
Note: if 5.25% is the net effective interest, then 525 would be entered in the amount field. See below.
7513 Amount Authorized from Most Recent Bond
7514 Year of Last Successful Bond Election**
Note: if 2010 was the year of the last successful bond election, then 2010 would be entered in the amount field. See below.
7515 Total Issued from Last Successful Bond.
7519 Contra Account for balance sheet codes 7511-7515

Examples of How District Debt must be recorded

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Amount
90	000	00	0000	7511	000	0000	0000950000000
90	000	00	0000	7512*	000	0000	0000000000525
90	000	00	0000	7513	000	0000	0002500000000
90	000	00	0000	7514**	000	0000	0000000002010
90	000	00	0000	7515	000	0000	0002500000000
90	000	00	0000	7519	000	0000	-5950002524

Balance Sheet 7519 is established as a contra account. Balance Sheet 7519 should equal the sum of Balance Sheet codes 7511 through 7515. Use 7519 in the district's accounting system to zero out district debt information. Note that in the example above, this Balance Sheet code has a negative dollar amount.

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Appendix R-1: Voter Approved Override

The recording of Voter Approved Override in Fund 90 as revenue source codes is necessary in the electronic data file. Accurate information is crucial, as this information is a highly visible.

1170 Amount Authorized – Voter Approved Overrides
1171 Amount Collected – Voter Approved Overrides
1172 Amount Distributed to Charter Schools – Voter Approved Overrides
1173 Amount Distributed to Non-Charter Schools – Voter Approved Overrides
1174 Amount Retained by District – Voter Approved Overrides
1179 Contra Account – Voter Approved Overrides

Examples of How Voter Approved Override must be recorded

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Amount
90	000	00	0000	1170	000	0000	0000259500000
90	000	00	0000	1171	000	0000	0000256445758
90	000	00	0000	1172	000	0000	0000009000000
90	000	00	0000	1173	000	0000	0000000000000
90	000	00	0000	1174	000	0000	0000247445758
90	000	00	0000	1179	000	0000	-772391516

Revenue Source Code 1179 is established as a contra account. Revenue Source Code 1179 should equal the sum of Balance Sheet codes 1170 through 1174. Use 1179 in the district's finance system to zero out Voter Approved Override Revenue information.

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Appendix S: Bond Refunding

Not all Districts with a Bond Redemption Fund (31) will have bond refunding. Bond refunding occurs when the district refinances bond issuances. Debt is refinanced/refunded for a variety of reasons. Frequently, debt is refunded to take advantage of lower interest rates. It's also refunded to extend maturity rates, revise payment schedules or remove restrictions contained in original (old/initial) debt agreements.

Regardless of the type of debt being refunded, all governmental entities that defease (annul/void) original debt through an advance of refunding should provide a general description of the transaction in the notes to the financial statements (in the district's annual audit) in the year of the refunding. At a minimum, the disclosures should include (a) the difference between the cash flows required to service the old debt and the cash flows required to service the new debt and complete the refunding and (b) the economic gain or loss resulting from the transaction.

Bond refunding and the sources of revenue associated with refunding must be recorded correctly so CDE can identify these transactions in the Data Pipeline submission file. Proper coding of bond refunding is the responsibility of the district, with independent audit notation under "Long Term Debt". This coding requirement ensures proper Federal reporting required on the F-33 Report.

Source code 5111: Refunding Bond Proceeds. For current and advance refunding of General Obligation debt resulting in defeasance (the voiding of the previous debt), the face amount of the new debt should be reported as another financing source. This source code must be used any time bonds are refunded. Note: if the new debt is issued in an amount greater than that required for the refunding, only that portion of debt service applicable to the refunding should be considered for source code 5111. Use source code 5110 for non-refunding new debt. Use source code 5400 or 5500 if it is not General Obligation Voter Approved debt.

Source code 5121: Refunding Bond Premium/Discount. When a bond is refunded there may also be a portion that is greater than or less than the face amount of the new debt (premium/discount) that should be coded as Source Code 5121.

Source code 5131: Refunding Bond Accrued Interest. When an original bond is refunded (defeased), there may be accrued interest related to the refunding bond issuance. If so, Source Code 5131, Refunding Bond Accrued Interest should be used to record that revenue.

Audit example: "Other Financing Sources (Uses)" section of the Statement of Revenues, Expenditures and Changes in Fund Balance for Debt Service Fund (Bond Redemption Fund, Fund 31):

Debt Service Fund		
OTHER FINANCING SOURCES (USES)		
Bond Proceeds	33,870,000.00	Source Code 5111 (Refunding Bond Proceeds)
Payment to refunded bond escrow agent	(36,715,197.00)	Object Code 0900 (Other Uses)
Premium on issuance	3,148,967.00	Source Code 5121 (Refunding Bond Premium/Discount)
Bond accrued interest	-	
Operating transfer in (out)	-	
Total other financing sources (uses)	303,770.00	

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When a General Obligation bond is refunded, for audit presentation purposes, in the "Notes to Basic Financial Statements", under "General Obligation Serial Bonds", there should be a statement of economic gain or loss. Similar Disclosures should be made for non-general obligation debt refunding.

Audit Example (Refunding):

On May 26, 2005, the District advance refunded and defeased (debt legally satisfied) $39,690,000 of General Obligation Unlimited Tax Refunding bonds, Series 2001A with an average interest rate of 5.20% by the issuance of $41,475,000 General Obligation Unlimited Tax Refunding bonds dated May 26, 2005 with an average interest rate of 4.6%. The defeased bonds are not considered a liability of the District since sufficient funds ($43,425,578) were deposited with a trustee and invested in U.S. government securities for the purpose of paying the principal and interest of the deposited bonds when due.

The District advance refunded a portion of the 2001A Series bonds to reduce its total debt service payments over the next sixteen years by $1,294,802 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of $1,257,711.

The District defeased certain bonds by placing the proceeds of refunding bond issues in irrevocable escrow accounts to provide for all future debt service payments on defeased bonds. The assets in these accounts and the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2005, the defeased debt was as follows:

General Obligation Bonds Payable	Date of Issue	Outstanding Principal Balance
Building Bonds	10/1/1995	$5,965,000
Building Bonds	1/15/1997	$29,450,000
Building Bonds	4/1/1998	$10,540,000
Building Bonds	3/1/2001	$39,690,000
		$85,645,000

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Appendix T: Consolidated School Wide Accounting

Section 1114 of Title I of the ESEA (ESSA) allows a school in which 40 percent or more of its students are from low-income families to use its Title I funds, along with other Federal, State and local funds, to operate a school wide program to upgrade the entire educational program in a school to improve the academic performance of all students, particularly the lowest-achieving students. A school wide program school may consolidate funds from Title I, Part A as well as funds from nearly (except Reading First) all Federal elementary and secondary programs administered by the U.S. Department of Education to support its school wide plan.

If the district consolidates funds for the school wide programs, the district must follow the guidance provided in this Appendix.

To consolidate funds means that the district has identified the total pool of resources that will be used to implement the school wide plan for each specific school location and will charge the expenditure activities to an account coding that identifies each such school wide program. The school wide plan directs the level of activities that will be included or excluded from the total school wide budget for each school. For example, if the school wide plan only includes the instructional program (0010) activities, the total school wide budget may be as follows:

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Amount
10	101	95	0010	0110	201	0000	1,000,000.00
10	101	95	0010	0200	201	0000	200,000.00
10	101	95	0010	0600	000	0000	50,000.00

The SRE code of 95 is used to identify the consolidated school wide plan. In this example the total school wide budget for school location number 101 is $1,250,000. Let us also assume that the district's General Fund (State and local) sources will provide $1,000,000 (or 80%) of this total budget and that the Title I, Part A and Title III, Part A grant programs will provide $200,000 (or 16%) and $50,000 (or 4%) respectively.

All of the allowable expenditure activities related to this school's school wide plan will be charged to the account code structure as identified above, using the specific school location code and the SRE code of 95.

Periodically, the allowable expenditure activities will be distributed to the various sources that contributed to the total school wide budget. This distribution may be in the same budget detail as is captured in the SRE code 95 structure or the object code of 0855 may be used as an option to the detailed object coding. Let us assume that one half of the total school wide budget has been expended to date or $625,000 and that such expenditures have been captured in the same accounts as identified above. Of the $625,000 total expenditures to date, the General Fund share is 80% or $500,000, the Title I, Part A grant share is 16% or $100,000 and the Title III, Part A grant share is 4% or $25,000.

An example of the use of the 0855 object code is as follows:

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Amount
10	101	95	0010	0855	000	0000	-125,000.00
22	101	95	0010	0855	000	4010	100,000.00
22	101	95	0010	0855	000	4365	25,000.00

Additional accounting lines will be needed to keep the various funds in balance. The above coding will distribute the Federal grant share of the total school wide program activities and will provide an offset to the General Fund to net its share. The detailed object coding would credit the same object coding as the detailed expenditures

captured in the school wide accounts tied to the SRE code of 95 and would debit the same object codes for each Federal grant share of such activities.

For a more detailed example please review the information on CDE's website:

http://www.cde.state.co.us/cdefinance/sfCOA.htm

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Appendix U: Charter School Food Authority (SFA)

With the authorization of charter schools, including the Charter School Institute (CSI) to service as a School Food Authority (SFA) a specific and required method for capturing the activities of the Charter SFA and its related schools was identified and approved by the FPP Committee.

The charter school, including CSI, which is serving as the SFA will report all of the Food Service Program activities under the SFA within its Fund 21 – Food Service Fund and under Program 3100 – Food Services Operations. The use of Fund 21 is required if the SFA is receiving USDA school breakfast/lunch money.

To accommodate the unique coding needed to account for and report the financial activities between the SFA and its related schools, the following flow-thru codes were added to the Chart of Accounts. This is not a subgranting arrangement. The SFA continues to be the responsible party and the related schools are only assisting the SFA with activities conducted on behalf of the SFA.

Source code 1956 – Services Provided Charter School Food Authority: (Local Level). Revenue for services provided between the Charter School Food Authority and its related schools. This revenue represents funds that were already recognized as revenue by the Charter School Food Authority and sent to the individual schools within the SFA or revenue received by the contracting charter schools that needs to be recognized by the Charter SFA. Use of this code ensures that all intra-Charter SFA payments can be eliminated when consolidating financial data for reporting purposes. **Offset to Object Code 0596**, used with the appropriate grant code, which may be zero.

Source code 3956 – Services Provided Charter School Food Authority: (State Level). Revenue for services provided between the Charter School Food Authority and its related schools. This revenue represents funds that were already recognized as revenue by the Charter School Food Authority and sent to the individual schools within the SFA. Use of this code ensures that all intra-Charter SFA payments can be eliminated when consolidating financial data for reporting purposes. **Offset to Object Code 0596**, used with the appropriate grant code.

Source code 4956 – Services Provided Charter School Food Authority: (Federal Level). Revenue for services provided between the Charter School Food Authority and its related schools. This revenue represents funds that were already recognized as revenue by the Charter School Food Authority and sent to the individual schools within the SFA. Use of this code ensures that all intra-Charter SFA payments can be eliminated when consolidating financial data for reporting purposes. **Offset to Object Code 0596**, used with the appropriate grant code.

Object code 0596 – Purchased Services from Charter School Food Authority and its related schools. This is the purchased service code to be used for purchased services between the Charter School Food Authority and its related schools in the 3100 Food Services Operations program area. **Offset to Source Codes 1956, 3956 and 4956**, used with the appropriate grant code, which may be zero.

This coding structure will also assist CDE in the isolation of the Charter School Food Authority and its related schools food services operations, including the CDE-5 reporting, from the individual district's food services operations.

To assist with applying and tracking the financial activities between the Charter School Food Authority (SFA) and its related schools, the Department has developed an optional Excel spreadsheet for use by the SFA and by each school of the SFA network. The spreadsheet includes multiple tabs for each school of the SFA network to track lunch meal data, breakfast meal data and for financial data. The values for meal price, costs and/or reimbursement figures should be discussed with and agreed to by the SFA. The sample spreadsheet is available at:

http://www.cde.state.co.us/nutrition/nutricharterschools

This spreadsheet will assist in tracking various Federal and State child nutrition grants. It is currently setup to track the following, but may be modified to include others as needed:

Grant code 4555	Federal National School Lunch Program
Grant code 4553	Federal School Breakfast Program
Grant code 3169	State Start Smart Program.

On the meal tabs – the schools will input total meal counts for lunch and breakfast, if any, served by month for each specific month. An input form is available for each month of the fiscal year of 20xx-20xx. A separate form is available for lunch data and for breakfast data. In addition, the schools will need to input the total meals ordered information for lunch and breakfast, if any, for each specific month on the Meals Ordered (Monthly) line.

The financial data tab is linked with the lunch and breakfast meal data. The lunch and breakfast meal data will populate the specific month on the financial tab.

The financial data tab will reflect the income and expenditures generated by the lunch and breakfast meal data for each month. The lunch and breakfast meal data will also set up an Accounts Receivable from SFA (Balance Sheet (B/S) code 8142) for the calculated amount of State and Federal activities, as well as an Accounts Payable for the food costs.

Schools will also need to reflect the meal activity, including the following on their own accounting system:

Credit – Source code 1956: Grant code 4555	Food Sales – Students Lunch
Credit – Source code 1956	Food Sales – Adults Lunch
Credit – Source code 1956: Grant code 4553	Food Sales – Students Breakfast
Credit – Source code 1956	Food Sales – Adults Breakfast
Debit – Object code 0596	Food – Lunch
Debit – Object code 0596	Food – Breakfast
Credit – Source code 4956: Grant code 4555	National School Lunch Reimbursement
Credit – Source code 4956; Grant code 4553	School Breakfast Reimbursement
Credit – Source code 3956: Grant code 3169	CDE Child Nutrition Reimbursement
Debit – B/S code 8100	Cash
Debit – B/S code 8142: Grant code 4555	Accounts Receivable – SFA (Lunch)
Debit – B/S code 8142: Grant code 4553	Accounts Receivable – SFA (Breakfast)
Debit – B/S code 8142: Grant code 3169	Accounts Receivable – SFA (CDE)
Credit – B/S code 7421	Accounts Payable

An “adjustments” column is available for use by the school for each month of the fiscal year.

Mandatory entry – if net income (loss) reflects a (loss) for that specific month, a journal entry must be recorded to zero out the loss as follows:

Debit – B/S code 8100	Cash on the financial tab for the amount of the (loss)
Credit – Source code 1956	Subsidy from other funds (GF) for the amount of the (loss)

To keep the schools financial records balanced, an additional entry as follows should also be made (but not posted to this spreadsheet):

Debit – Source code 1990	Miscellaneous income for the amount of the (loss)
Credit – B/S code 8100	Cash

Due to the unique nature of the SFA and its related schools, specific coding is being used for this activity.

Source codes of 1956/ 3956/ 4956 and object code of 0596 are being used for the activity that must be reported for Financial Data Pipeline purposes by the SFA and its related schools.

Once the check is received from the SFA for the payment of child nutrition activities captured by the charter school on behalf of the SFA, the following entries should be made:
Debit – B/S code 8100: Cash for the amount from the SFA
Credit – B/S code 8141: Accounts Receivable – SFA

Note that a separate Accounts Receivable – SFA is set up for each specific activity. If the activity is related to the Federal lunch data, the grant code of 4555 should be used. If the activity is related to the Federal breakfast data, the grant code of 4553 should be used. If the activity is related to the State activity, the grant code of 3169 should be used.

Normally, the individual schools will not need to adjust the information coming from the meal data tabs.

Some additional possible entries that may be made by the individual schools (with SFA approval) are as follows:

If the school is tracking Accounts Receivable due from Parents, the following entries may be made:
Debit – B/S code 8153: Accounts Receivable – Sales
Credit – B/S code 8100: Cash

And when payments are received from the Parents to clear the Accounts Receivable amounts, the following entries may be made:

Debit – B/S code 8100	Cash
Credit – B/S code 8153	Accounts Receivable – Sales

If the individual school has been granted approval from the SFA to reflect additional operating expenses, the following entries may be made:

Debit – Object code 0596	Salaries
Debit – Object code 0596	Employee Benefits
Credit – Source code 1956	Subsidy from other funds (GF)

Note that the specific line on the worksheet should be used for the allowable activity, but that all of the operating expenses are posted with the same object coding of 0596. Again, the school may not generate a net (loss) and therefore must use the Subsidy from the other funds (GF) line to cover any such deficit.

If the operating expenses are being moved from other expenditure lines within the schools General Fund, the following additional entries may be needed (but not posted to this spreadsheet):

Debit Source code 1990: Miscellaneous income for the total amount of the operating expenses being charged to the food service operation (Program code 3100)
Credit Object code used for the original operating expenses being reclassified.

It should be noted that if the additional operating expenses will not generate a net (loss) due to profits being generated by the program, the source code of 1956 and source code 1990 may be replaced with the use of B/S code 8100 – Cash instead.

If the school received income prior to the actual meal being served, the following entries may be made:

Debit – B/S code 8100	Cash
Credit – B/S code 7481	Deferred Revenue – Sales

If the food vendor was paid for the cost of the calculated meals, the following entries should be made:

Debit– B/S code 7421	Accounts Payable for the amount paid to the food vendor
Credit– B/S code 8100	Cash

Note that some additional lines have been included on the financial data tab for future expansion of the food service program. These additional lines should only be used with the approval of the SFA.

After the individual school has input and adjusted the meals and financial data for that specific month, the file should be saved and emailed to the SFA. The SFA will update their master file for each individual school, as well as for the SFA food service operations.

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► Summary of Chart of Accounts Changes for Fiscal Year 2019-2020

The following material changes were made to the charter of accounts.

1. Dates, cover page, Financial Policies and Procedures (FPP) Advisory Committee page and Table of Contents page all updated. Adjustments were made to formatting and inconsequential edits to word choice.

2. All "arrows" indicating changes made for the FY 2018-2019 Chart of Accounts have been removed

3. FY 2019-2020 State and Federal Grant/Project Codes Updated

4. All new "arrows" indicate changes that are effective July 1, 2019 (i.e., Fiscal Year 2019-20)

   Page 2. The list of funds is updated to include statutory changes and for completeness. Specifically, the full-day kindergarten fund is no longer used. Additionally, added the statutory reference to the "Total program reserve fund."

   Page 2. Completed and renumbered list of funds to match CCR. References to "agency fund" are removed and replaced with "custodial fund."

   Page 3. Added clarification to the "School Code" field. The school code is generally assigned by CDE for each school site. In some cases, school districts requested multiple school codes for a school site. These school codes, if requested, represent grade spans within the school site.

   Page 5. Bolded "School Code" as a required element for expenditures. Additionally clarified that Location code is required for all districts.

   Page 7. Clarifies that location codes for balance sheet accounts are required for charter schools.

   Pages 9 and 10. Unbolded funds 18 and 19 to match formatting throughout the chart of accounts. These funds are optional; activity may be tracked in the general fund.

   Page 10. Clarifies that balance sheet code 6724 (Colorado Preschool Program Reserve) is required in any fund used to track CPP activities if expenditures do not deplete CPP revenues plus beginning restricted fund balance.

   Page 10. Clarifies that fund 20 is available as a special revenue fund and funds 26 through 29 roll into fund 20. All other funds listed in the special revenue section are isolated separately and do not roll into fund 20.

   Page 10 and 13. Clarifies that either fund 06 or fund 46 is required if the district collects revenue by levying the Supplemental Capital Construction, Technology and Maintenance Fund mill.

   Page 11. Added fund 07 (Total Program Reserve Fund).

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Page 11. Unbolded funds 22 and 23 to match formatting throughout the chart of accounts. These funds are optional as the activity may be tracked in the general fund.

Page 11. Noted that fund 24 is no longer in use as of July 1, 2019. *See* HB19-1262.

Page 12. Unbolded funds 39 and 43 to match formatting throughout the charge of accounts. These funds are optional; activity may be tracked in other funds (e.g., the general fund).

Page 14. Unbolded internal services funds to match formatting throughout the chart of accounts. These funds are optional; activity may be tracked in the general fund.

Page 14. Updated language for fiduciary funds throughout the handbook and chart of accounts for proper coding for the implementation of GASB Statement No. 84. Districts are encouraged to review current fiduciary funds to ensure proper purpose and coding. Presumably, many existing pupil activity and scholarship funds would not have a separate trust document and would not meet the definition of custodial funds. The activity in these funds may be tracked in either the general fund or a special revenue fund.

Page 14. Removed references to “agency fund” and replaced with “custodial fund.”

Page 15. Reconciled the definition of fund 85, Foundations, to match regulations.

Page 105. Program code 9325, Full Day Kindergarten Reserve, is no longer in use as of July 1, 2019. *See* HB19-1262.

Page 105. Program code 9328, Total Program Reserve, added.

Page 134. Object code 3111, Hold Harmless Kindergarten, is no longer in use as of July 1, 2019. *See* HB19-1262.

Page 140. Balance sheet code 6725, Full Day Kindergarten Reserve, is no longer in use as of July 1, 2019. *See* HB19-1262.

Page 140. Balance sheet code 6728, Total Program Reserve, added.

Page 145. Job Classifications updated per the subcommittee recommendations (Spring 2019).

- 100 Administrator. Adjusted the definition and added the language regarding CDE leadership licenses. Removed "supervisory" and specific job titles from the descriptions and captions. Collapsed 107 and 108.
- 200 Professional-Instructional. Clarified these positions generally hold a CDE license, endorsement, and/or authorization.
- 300 Professional – Other. Adjusted the definition, including adding a distinction with administrators and ensuring managerial/supervisory experience is noted in this series.
- 336 Instructional Program Consultant/Coordinator/Supervisor, added.
- 342 Specialized Professional Manager/Supervisor, added. The intent is to further clarify the difference between an administrator and a professional – other.
- 382-90 Computer technology. Future codes are being developed and input is appreciated.
- 400 Clarifies professional in the definition.
- 425 Temporary/Part-time Worker (as needed), added.
- 500 Business/Office/Administrative Support. Adjusted the definition to ensure this series is distinguishable from the 300 job class series.
- 504 Added language for safety services dispatcher.
- 600 Begin identifying job classes that are outdated or recommending renaming, rewording and combining similar job classes.

Page 164. Optional Element, Fiscal Year, updated for the 2020s.

5. Appendix A was updated based on the changes above.

6. Removed Appendix C: Pupil Activity (Prior to GASB Statement #84). Retitled Appendix C.

7. Appendix K-2 updated for clarity. Appendix K-2 is for illustrative purposes only and does not direct or intend to provide legal guidance to and between a charter school and a district.

8. Appendix O renamed to preschool allocations. Removed duplicative references found in Appendix K-2.

9. Appendix Q updated to include electronic funds transfer emails.