

Expenditure Coding Examples



<u>Description</u>	<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Remarks</u>
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The following examples of function/object codes for various types of expenditures are provided as a general guide in determining proper coding. These are *examples* based on commonly asked questions. The actual district specific expenditure codes used may differ from those indicated below.

Most specific types of revenue received DO NOT have program specific function/object codes. In most cases where there is no specific function code, the district should first determine the use (for what purpose, how and where the expenditure will occur) of the expenditure.

Often a reasonable expenditure code may be found by simply browsing through Section F, Function Code Descriptions and Section G, Expenditure Object Code Descriptions.

Typical coding examples are:

<u>Description</u>	<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Remarks</u>
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Debt Related Examples

Bonded Indebtedness (Interest)	DS	5211	6621	
Bonded Indebtedness (Principal)	DS	5111	6611	
Cost of Issuance on a New General Obligation Bond (When the Costs are Capitalized)	CP	4031	6521	
Costs of Issuance on a New General Obligation Bond Issue (When the Costs are <u>Not</u> Capitalized)	GF or CP	5311	6631	
Costs of Issuance on a Refunding General Obligation Bond Issue	GF or DS	5311	6631	
DNR Energy Loan (Interest)	CP	5221	6622	
DNR Energy Loan (Principal)	CP	5121	6612	
Guaranteed Energy Savings Performance Contract (Interest)	CP	5221	6622	
Guaranteed Energy Savings Performance Contract (Principal)	CP	5121	6612	
Lease Purchase Interest	CP	5231	6623	Object code to “capitalize” payment
Lease Purchase Principal (Building)	CP	4051	6521	Object code to “capitalize” payment
Lease Purchase Principal (Building)	CP	5131	6613	Object code when not “capitalizing” payment

<u>Description</u>	<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Remarks</u>
Lease Purchase Principal (Equipment)	CP	Various	6541	Object code to “capitalize” payment
Lease Purchase Principal (Equipment)	CP	5131	6613	Object code when not “capitalizing” payment
Lease Purchase Principal (Instructional Equipment/High School)	GF or CP	1151	6542	Object code to “capitalize” payment
Lease Purchase Principal (Kitchen Equipment)	CP	2562	6541	Object code to “capitalize” payment
Lease Purchase Principal (School Bus) (District Owned, Regular)	CP	2552	6552	Object code to “capitalize” payment. <i>A lease purchase principal repayment recorded in any other manner could result in a <u>loss</u> of state transportation aid.</i>
Tax Anticipation Note (Interest)	GF, TF, DS, or CP	5221	6622	

Instructional Related Examples

Adult Education (Welding, Photography)	GF	1671	6131	Night class taught by a contracted teacher.
Career Ladder (Salary/Elementary Teacher)	SR	1111	6111	
Contracted Summer School	SR	1191	6311	
Early Retirement/Middle School Teacher	SR	1131	6141	
Elementary Teacher Salary (Certified)	SR	1111	6111	
High School Teacher Who is Also Coaching (Pay for Coaching)	GF	1421	6131	
Home Bound Instruction	SR	1234	6121	Substitute teacher provides instruction at the child’s home. Could be object 6131 if a contracted teacher provides service after school.
Middle School Classroom Instructional Equipment	CP	1131	6542	

<u>Description</u>	<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Remarks</u>
Middle School Part-Time Teacher's Aide Salary (Non-Certified)	GF	1131	6161	
Spanish Instruction by Satellite	SR	1941	6311	
Tuition Paid to Send a Hearing Impaired Student To Another District	GF or SR	1911	6311	
Tuition Reimbursement	GF	1237	6319	
Miscellaneous Examples				
Architecture/Engineering Fees	CP	4031	6521	Paid as a part of a particular project
Architecture/Engineering Fees	GF	2311	6319	
Building Rental	GF	2542	6333	
Buy-Out of Superintendent's Contract	SR	2321	6141	
ECSE - Rental/Lease of ECSE Facility	GF	1281	6333	
ECSE – Lease Purchase of ECSE Facility	CP	5131	6613	Non-Capitalized Lease Purchase
Extra Milk	GF	2562	6471	
Food Supplies	GF	2562	6471	
Internet (Administrative Use)	GF	2634	6361	Initial Hook-Up/Fees
Internet (Instructional Use)	GF	2223	6361	Initial Hook-Up/Fees
IRS Penalty for Late Withholding Payment	GF	2524	6359	
Local Effort	GF or SR	1911	6311	
Medicaid Fees	GF	2529	6319	
Refund of Prior Year Revenue	GF	2329 or 2529	6398	Fund could be Special Revenue (Teachers) Fund or Capital Projects depending on prior year source or placement
School Nurse (Contracted Service with Another District)	GF	2134	6319	Object could be 6313 for Special Education students

<u>Description</u>	<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Remarks</u>
School Nurse (District Employee)	GF	2134	6151	
Student Scholarships	GF	3911	6398	
Summer Food Service Program	GF	3911	6491	
Transportation Related Examples				
Administrative Costs for <u>Contracted Services</u>	GF or SR	2551	6151 thru 6591	Limited by 5 CSR 30 261.040 (1) (I) to 5% of the Total Contracted Costs
Administrative Costs for <u>District Operated</u>	GF or SR	2552	6151 thru 6591	Limited by 5 CSR 30-261.040 (1) (I) to 5% of the Total District Operated Costs
Renovation of Facilities Such as a Bus Barn or Maintenance Garage (Total expenditure in fiscal year of <u>less than \$5,000</u>)	CP	2552 or 2554	6521 6531 6541 as Appropriate	Facility cost <u>shall not</u> be added to the Facility Depreciation Schedule
Construction or Renovation of Facilities Such as a Bus Barn or Maintenance Garage (Total expenditure in fiscal year of <u>\$5,000 or more</u>)	CP	4051	6521 6531 6541 as Appropriate	Facility costs <u>must be</u> added to the Facility Depreciation Schedule
Early Childhood Special Education (ECSE) Transportation, <u>Contracted</u>	GF	2559	6341 or 6342	
Early Childhood Special Education (ECSE) Transportation, <u>District Operated</u>	GF	2559	6151 thru 6591	
Fuel Expenditures (Gasoline, Propane or Diesel)	GF	2551-2559	6486	
Non-Disabled Payments to Another District for Transportation	GF	2555	6341	
Non-Disabled Transportation, <u>Contracted</u> K-12	GF	2551 or 2555	6341	
Non-Disabled Transportation, <u>District Operated</u>	GF	2552	6151 thru 6591	

<u>Description</u>	<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Remarks</u>
Non-Route <u>Contracted</u> Pupil Transportation	GF	2551	6342	
Non-Route <u>District Operated</u> Pupil Transportation	GF	2552	6151 thru 6591	
School Bus Lease/Rental	GF	2552 or 2554	6341	
School Bus Lease Purchase Principal (District Owned, Regular)	CP	2552	6552	Object code to “capitalize” payment. A lease purchase principal repayment recorded in any other manner could result in a loss of state transportation aid.
School Bus Purchased with Specific Funds (i.e. ARRA, Special Education, Federal Funds)	CP	2558	6553	
School Bus Purchased with ECSE Funds	CP	2559	6553	
Students w/Disabilities Payments to Another District for Transportation, K-12	GF	2556	6341	
Students w/Disabilities Transportation, <u>Contracted</u> , K-12	GF	2553	6341	
Students w/Disabilities Transportation, <u>District Operated</u> , K-12	GF	2554	6151 thru 6591	
Vehicle Purchase Other Than a School Bus - For Use By Staff Other Than in School Transportation	CP	2321	6551	
Vehicle Purchase Other Than a School Bus - Used By Transportation Staff	CP	2558	6551	Even if used to transport students this is a non-allowable expenditure
Video Surveillance Equipment	CP	2552	6541	

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