

# Appendix G

## UFA Chart of Account Descriptions

This appendix defines the codes in the UFA chart of accounts. The basic structure and codes discussed herein are sufficient to comply with state and federal reporting requirements for fund reporting.

### FUND CODES

Code	Description
<b>Governmentwide Funds</b>	
<b>01</b>	<b>Government-wide Statements—Governmental Activities.</b> This fund is available to districts to be used to accumulate information on governmental activities necessary for completing of the government-wide statements in compliance with GASB Statement 34 requirements.
<b>02</b>	<b>Government-wide Statements—Business Type Activities.</b> This fund is available to districts to be used to accumulate information on business-type activities necessary for completing of the government wide statements in compliance with GASB Statement 34 requirements.
<b>08</b>	<b>Governmental Long-Term Assets Summary Accounts.</b> A self-balanced group of accounts used to account for fixed assets of governmental funds of a governmental unit. Records the cost of all property, plant and equipment other than those accounted for in the proprietary funds or fiduciary funds. General fixed assets could include sites, site improvements, buildings and building improvements, machinery and equipment.
<b>09</b>	<b>Governmental Long-Term Liabilities/Debt Summary Accounts.</b> . A self-balanced group of accounts used to account for long-term liabilities and debt of governmental funds of a governmental unit. Records the principal amount of all long-term liabilities, excluding those of the proprietary funds or fiduciary funds. The long-term liabilities could include general obligation bonds, capitalized lease obligations, legal judgments, special assessments payable to cities or other governmental units, unfunded pension liabilities, and notes and warrants which are not due within one year.
<b>Governmental Fund Types</b>	
<b>10</b>	<b>General Fund.</b> This fund is the chief operating fund of the school district. It is used to account for all financial resources of the school district except for those required to be accounted for in another fund. A district or AEA may have only one general fund.
<b>20</b>	<b>Special Revenue Funds.</b> This fund is used to account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
<b>21</b>	<b>Student Activity Fund.</b> This fund is used to account for money from student-related activities such as admissions, activity fees, student dues, student fund-raising events, or other student-related cocurricular or extracurricular activities. Money in this fund shall be used to support only the cocurricular program defined in Department of Education Administrative Rules. The Activity fund should not be used as a clearing account for another fund.

- 22 Management Fund.** A special revenue fund used to account for all financial transactions from the levy authorized by Iowa Code section 298.4. The purpose of this fund is to pay the costs of unemployment or early retirement benefits, and the costs of liability insurance and judgments or settlements relating to liability. This fund is used to account for moneys from the levy for unemployment benefits, liability insurance, non-benefit insurance agreements, early retirement benefits, and the costs of a judgment. This fund cannot be used for employee health, life, or disability insurance, even if the district is self-insured.
- 23 Physical Plant and Equipment Levy (PPEL) Fund.** A special revenue fund used to account for all financial transactions from the levy authorized, whether regular or voter-approved, by Iowa Code section 298.2. This fund is created to deposit and expend money from a levy certified by the Board of Directors not to exceed 33 cents and/or a levy authorized by a simple majority of the voters not to exceed \$1.34. The purpose of the fund is to pay the costs of specified major expenditures related to real property and equipment. This fund is used to account for moneys from the levy for facilities, grounds, and certain equipment.
- 24 Public Education and Recreation Levy (PERL) Fund.** A special revenue fund used to account for all financial transactions from the levy authorized by Iowa Code section 300.2, or from a 28E agreement authorized by section 300.1. This levy is limited to not more than 13.5 cents and, once approved by the electors, remains in effect until voted to be discontinued. This fund is used to account for moneys from the levy for public playgrounds and community education. Community education is activities concerned with providing community education and opportunity for citizen participation in identifying the wants, needs, and concerns of the community and in the developing and implementing programs toward the goal of improving the entire community.
- 25 AEA Special Education Instruction Fund.** This fund is used by AEAs to account for moneys received from school districts to operate a special education instruction pool. A special revenue fund used to account for the revenues and expenditures of the special education instructional program of the AEA as provided by Iowa Code subsection 273.9(2). Special Education support services as proved by Iowa Code subsection 273.9(3) should be accounted for in the General Fund.
- 26. AEA Juvenile Home Fund.** This fund is used by AEAs to account for the cost of providing instructional programs to students residing in Juvenile Detention and Juvenile Shelter Homes. Funding is taken off the top of state aid to districts. homes as provided by Iowa Code section 282.30.
- 27 District/AEA Support Trust Fund.** This fund is used to account for moneys received in trust where those moneys, both principal and interest, are to benefit the district/AEA. If the district has more than one District/AEA Support Trust Fund, it will use locally assigned project codes to identify the different trusts.
- 28 Schoolhouse 67.5 Cent Levy Fund.** This fund is used to account for moneys from the levy for facilities and grounds. The opportunity to implement this levy has expired. However, districts with balances must expend that money for the purposes originally voted by the electors.
- 29 Library Levy Fund.** This fund is used to account for moneys from the levy authorized by Iowa Code section 298.7 for providing a free public library in a community where there is no free public library otherwise. Clear Creek-Amana Community School District is the only district authorized to have this levy.

- 30 Capital Projects Funds.** These funds are used to account for financial resources to be used to acquire or construct major capital facilities (other than those of Proprietary funds and trust funds). The most common source of capital projects funding is the sale of bonds or other capital financing instruments. A separate fund may be used for each capital project or one fund may be used, supplemented by the classification Project/Reporting code.
- 31-32** These funds are used to account for capital projects financed with General Obligation Bonds. These are the bonds commonly called “bond issues.”
- 33** This fund is used to account for revenues received from the local option sales and services tax for school infrastructure. If a district has more than one county with a LOSST, the fund code may be supplemented by the classification Project/Reporting code. used to account for all financial transactions from the local option sales and services tax for school infrastructure authorized by Iowa Code chapter 422E.
- 34-39** These funds are used to account for capital projects finance with sources other than General Obligation Bonds or local option sales and services tax for school infrastructure.
- 40 Debt Service Fund.** This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. A district or AEA may have only one debt service fund.
- 50 Permanent Funds.** This fund is used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school district/AEA programs.

### Proprietary Fund Types

- 60 Enterprise Funds.** This fund may be used to account for any activity for which a fee is charged to external users for goods or services. Enterprise funds are required to be used to account for any activity whose principal revenue sources meet any of the following criteria:
- Legal requirement to recover costs through fees and charges
  - Policy decision of the governing board of management to recover the costs of providing services through fees or charges
- 61 School Nutrition Fund.** used to account for all transactions for the nutrition program authorized by Iowa Code Chapter 283A.
- 62 Child Care Fund** and Before and After School Programs used to account for all financial transactions for the child care program authorized by Iowa Code sections 298A.12 and 279.49. These programs are financed by categorical aid for child care programs and fees to parents or guardians. Fees shall be established pursuant to a sliding fee schedule based upon staffing costs and other expenses and a family’s ability to pay.
- 63. Regular Education Preschool** used to account for all financial transactions for preschool programs with instructional components for students who were less than age 5 on September 15 and who are not served pursuant to an IEP. These programs are financed by categorical aid for regular education preschool programs and fees to parents or guardians.

- 64. Student Construction** used to account for all financial transactions for houses or facilities built by students as part of their instructional or extracurricular program. These programs are financed by the sales of the student-built houses and facilities.
- 65-67** These funds are used for community service enterprises. These are activities provided by the district for a fee to the general community or segment of the community that are not in the PERL Fund. Examples are public libraries, community pool, community wellness center, community or Adult Education.
- 68-69** These funds are used for enterprises that support the school program. Examples would be a student farm, greenhouse, COOP purchasing, school stores, major resale activities.
- 70 Internal Service Funds.** This fund may be used to account for any activity within the school district that provides goods or services to other funds, departments, component units, or other governments on a cost-reimbursement basis. The use of an internal service fund is appropriate only for activities in which the school district is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund. Examples of internal service funds are such activities as central warehousing and purchasing, central data processing, and central printing and duplicating.
- 71 Self-Insurance Fund.**
- 72 Flex-Benefits (Cafeteria) Plan Fund.**
- 73 Print Shop.**

#### **Fiduciary Fund Types**

- 80 Trust Funds.** These funds are used to account for assets held by a school district in a trustee capacity for others (e.g., members and beneficiaries of pension plans, external investment pools, or private purpose trust arrangements) and therefore cannot be used to support the school district's own programs. Trust funds are generally accounted for on the economic resources measurement focus and the accrual basis of accounting (except for the recognition of certain liabilities of defined benefit pension plans and certain post-employment healthcare plans; refer to GASB 26 and 27 for guidance on the recognition of these liabilities).
- 81-84 Private-Purpose Trust Funds.** These funds are used to account for trust arrangements under which the principal and income benefit individuals, private organizations, or other governments.
- 81 Scholarship Trust Funds.**
- 85-86 Pension Trust Funds.** These funds are used to account for resources that are required to be held in trust for members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other benefit plans. Typically, these funds are used to account for local pension and other employee benefit funds that are provided by a school district in lieu of or in addition to any state retirement system. Des Moines Independent School District is the only district with Pension Trust Funds.
- 87-89 Investment Trust Funds.** These funds are used to account for the external portion (i.e., the portion that does not belong to the school district) of investment pools operated by the school district.

**90 Agency Funds.** These funds are used to account for funds that are held in a custodial capacity by a school district for individuals, private organizations, or other governments. Agency funds may include those used to account for money collected for another government. Agency funds could include a grant consortium when the District serves as fiscal agent for the other districts but has not managerial responsibilities, and funds for a teacher or a parent-teacher organization which has its own FIN. Agency funds do not have revenues, expenditures, or balances. Agency funds only have assets and liabilities, and liabilities must equal assets.

## BALANCE SHEETS/STATEMENT OF NET ASSETS CODES

Code	Description
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### Assets

Assets are defined as a probably future economic benefit obtained or controlled by the district as a result of past transactions or events.

Assets, that are not contra accounts, will never become negative. Instead, when an asset would be less than zero it becomes a liability.

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| <b>101</b> | <b>Cash in Bank.</b> All funds on deposit with a bank or savings and loan institution, including those in non-interest-bearing accounts and CD. Cash cannot be determined from the bank statement without reconciling for all outstanding checks (which have already been included in expenditures) and deposits in transit (which have already been included as revenues). If the reconciled blank balance is less than zero, it is recorded as a liability rather than an asset.   |
| <b>102</b> | <b>Cash on Hand.</b> Currency, coins, checks, postal and express money orders, and bankers' drafts on hand.  |
| <b>103</b> | <b>Petty Cash.</b> A sum of money set aside to pay small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming.   |
| <b>104</b> | <b>Change Cash.</b> A sum of money set aside to provide change.  |
| <b>105</b> | <b>Cash With Fiscal Agents.</b> Deposits with fiscal agents, such as commercial banks, for paying matured bonds and interest.  |
| <b>111</b> | <b>Investments.</b> Securities and real estate held for producing income in the form of interest, dividends, rentals, or lease payments. Investments should be presented at fair value as of the reporting date. Gains and losses from changes in the fair value of investments are recorded using revenue source 1530 and expenditure object 930. The account does not include capital assets used in school district operations. Separate accounts for each category of investments may be maintained. Do not include in investments any money borrowed and invested in the district's name in a cash anticipation program. The Iowa Schools Joint Investment Trust (ISJIT) is considered an investment and is recorded in this account. |
| <b>112</b> | <b>Unamortized Premiums on Investments.</b> The excess of the amount paid for securities over the face value that has not yet been amortized. Use of this account is restricted to short-term money market investments.  |
| <b>113</b> | <b>Unamortized Discounts on Investments (Credit).</b> The excess of the face value of securities over the amount paid for them that has not yet been written off. Use of this account is restricted to short-term investments.   |
| <b>114</b> | <b>Interest Receivable on Investments.</b> The amount of interest receivable on investments, excluding interest purchased. Interest purchased should be shown in a separate account.   |
| <b>115</b> | <b>Accrued Interest on Investments Purchased.</b> Interest accrued on investments between  |

the last interest payment date and the date of purchase. Accrued interest represents the amount of interest at the end of an accounting period on all cash accounts and investments held at that date. Accrued interest should be computed for all investments and cash accounts held by the district that generate interest earnings regardless of the expected payment date. The account is carried as an asset until the first interest payment date after the date of purchase.

- 121 Taxes Receivable.** The uncollected portion of taxes that a school district or government unit has levied and that has become due, including any interest or penalties that may be accrued. Separate accounts may be maintained on the basis of tax roll year, current and delinquent taxes, or both. Tax funds only. Do not include mobile home taxes receivable in this account.
- 122 Allowance for Uncollectible Taxes (Credit).** The portion of taxes receivable estimated not to be collected. The account is shown on the balance sheet as a deduction from the Taxes Receivable account to arrive at the net taxes receivable. Separate accounts may be maintained on the basis of tax roll year, delinquent taxes, or both. Tax funds only.
- 123 Succeeding-year property tax receivable.** Taxes levied and certified in April for the subsequent fiscal year. Tax funds only.
- 131 Interfund Loans Receivable.** An asset account used to record a loan by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund receivable loan. For every interfund loan receivable reported in one fund there will be an equal amount reported in another fund as an interfund loan payable. Interfund loans are not recorded as revenues or expenditures.
- 132 Interfund Accounts Receivable.** An asset account used to indicate amounts owed to a particular fund by another fund in the same school district for goods sold or services rendered. It is recommended that separate accounts be maintained for each interfund receivable. For every interfund accounts receivable reported in one fund there will be an equal amount reported in another fund as an interfund accounts payable.
- 141 Intergovernmental Accounts Receivable other than state aid.** Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants-in-aid, shared taxes, taxes collected for the reporting unit by another unit, loans, and charges for services rendered by the reporting unit for another government. It is recommended that separate accounts be maintained for each interagency receivable. Revenue due from the state, other than state foundation aid, for which all eligibility requirements were met during the fiscal year, and which is expected to be received within the availability period (60 days) from the financial statement date, should be recorded as a receivable. Revenue due from federal agencies also use the measurable and available criteria, however, for expenditure-driven grants, revenue may be recognized only to the extent that expenditures have been incurred. In some instances, districts become eligible for revenue from other local governments or agencies through grant programs or by providing services. When the revenue has been earned under the grant program or the services have been provided, the district will recognize the revenues and receivables for the amount earned. In addition, if the amount of an outstanding receivable at the end of a fiscal year is not expected to be collected within the availability period (60 days) from the financial statement date, the district should record a deferred revenue for the outstanding amount.
- 142 State aid receivable.** Amounts due from the state of Iowa for school foundation aid paid after July 1. General Fund only.

- 143 Mobile home taxes receivable.** Amounts due from mobile home license fees for taxes levied on mobile home owners in accordance with Iowa Code section 435.25. Mobile home taxes are spread against the various tax funds in the same proportion as property taxes. Tax funds only.
- 144 Income surtax receivable.** Amounts due from surtaxes charged against individual income tax liability. General Fund and PPEL funds only for their respective surtaxes.
- 151 Loans Receivable.** Amounts that have been loaned to persons or organizations, including notes taken as security for such loans, where permitted by statutory authority.
- 152 Allowance for Uncollectible Loans (Credit).** The portion of loans receivable estimated not to be collected. The account is shown on the balance sheet as a deduction from the Other Loans Receivable account.
- 153 Other Accounts Receivable.** Amounts owing on open account from private persons, firms, or corporations for goods and services furnished by a school district (but not including amounts due from other funds or from other governmental units).
- 154 Allowance for Uncollectible Accounts Receivable (Credit).** A provision for that portion of accounts receivable that is estimated will not be collected. The account is shown on the balance sheet as a deduction from the Other Accounts Receivable account.
- 170 Inventories.** Inventories are recorded using either the purchases method or the consumption method. In the purchases method, amounts spent to purchase good is recorded as an expenditure at the time of purchase. If the amount of inventory on hand at year-end is significant, the value of such inventory is recorded as an asset and an equal amount of fund balance is reserved. Under the consumption method, the purchase transaction is recorded first in the inventory account. As inventory is actually used, or consumed, an entry to recognize the expenditure is posted to the appropriate account. A reserve of fund balance/restriction of net assets is not required under the consumption method except for the remaining value of commodity inventory. The consumption method is required for all proprietary funds.
- 171 Inventories for Consumption.** The cost of supplies and equipment on hand not yet distributed to requisitioning units.
- 172 Inventories for Resale.** The value of goods held by a school district for resale rather than for use in its own operations.
- 178 Purchased food and commodities inventory.** Purchased food and commodities are accounted for in the school nutrition fund, which is a proprietary fund, and therefore the consumption method is required. Commodities are recorded at their fair value.
- 181 Prepaid Expenses/Items.** Expenditure/expenses paid for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest, and unexpired insurance premiums. However expenditures for insurance and similar services extending over more than one fiscal year are not required to be allocated between the fiscal years; instead they maybe accounted for as an expenditures of the fiscal year in which they are acquired or paid.



- 191 Deposits.** Funds deposited by the school district as prerequisite to receiving services, goods, or both.
- 192 Deferred Expenditures/Expenses.** Certain disbursements that are made in one period but are more accurately reflected as an expenditure/expense in the next fiscal period.
- 193 Capitalized Bond and Other Debt Issuance Costs.** Represents certain bond and other debt issuance costs, including lease-purchase debt issuance costs, that are capitalized for the purpose of accounting for the cost/valuation basis of capital assets. Fund 01 only.
- 194 Premium and Discount on Issuance of Bonds.** Represents amounts to be amortized as debt premium/discount in connection with the issuance of bonds. Fund 01 only.
- 195 Unamortized Discount on ISCAP Warrants Issued.** General Fund only.
- 197 ISCAP Investment (Restricted Asset).** General Fund only. Include the restricted assets held on behalf of the district in a cash anticipatory program. This information is sent to the district by ISCAP. Do not report the ISCAP investment as a revenue.
- 198 ISCAP Accrued Interest Receivable.** General Fund only. Include the interest accrued on the restricted assets held on behalf of the district in a cash anticipatory program. This information is sent to the district by ISCAP.
- 199 Other Current Assets.** Current assets not provided for elsewhere.
- 200 Capital Assets.** Those assets that the school district intends to hold or continue in use over a long period of time. Specifically, capital assets include land, improvements to land, easements, buildings and building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives that extend beyond a single reporting period. Governmental funds do not have capital assets recorded on the fund balance sheets. Capital assets are valued at original cost, or if donated, at fair value on the date received. Capital assets are reported in Funds 01, 02, 08, Fiduciary and Proprietary funds only, but accumulated depreciation is not reported in Fund 08. More information on capital assets can be found in Chapter 5.
- 211 Land and Land Improvements.** A capital asset account that reflects the acquisition value of land owned by a school district. If land is purchased, this account includes the purchase price and costs such as legal fees, filling and excavation costs, and other associated improvement costs incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its fair value at the time of acquisition. Further, permanent improvements to land, such as grading and fill, should be accounted for in this account.
- Land and land improvements are considered nonexhaustible assets owing to their significantly long expected useful life. Nonexhaustible assets are not to be depreciated. Therefore, all assets classified by asset code 211 will not result in a depreciation expense.
- 221 Site Improvements.** A capital asset account that reflects the value of non-permanent improvements to building sites, other than buildings, that add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and

bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the fair value at the time of acquisition.

Site improvements are improvements that have a limited useful life. Because these improvements decrease in their value/usefulness over time, it is appropriate to depreciate these assets. Therefore, all capitalized site improvements should be depreciated over their expected useful life.

- 222 Accumulated Depreciation on Site Improvements.** Accumulated amounts for the depreciation of site improvements. Not recorded in Fund 08 or governmental funds.
- 231 Buildings and Building Improvements.** A capital asset account that reflects the acquisition value of permanent structures used to house persons and property owned by the school district. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and the fixtures attached to and forming a permanent part of such buildings. This account includes all building improvements, including upgrades made to building wiring for technology. If buildings are acquired by gift, the account reflects their fair value at the time of acquisition.
- 232 Accumulated Depreciation on Buildings and Building Improvements.** Accumulated amounts for the depreciation of buildings and building improvements. Not recorded in Fund 08 or governmental funds.
- 241 Machinery and Equipment.** Tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, that is useful in carrying on operations. Examples are machinery, tools, trucks, cars, buses, computers, purchased software, furniture, and furnishings. Appendix E provides criteria to distinguish whether a purchase is a supply or a piece of machinery or equipment.
- 242 Accumulated Depreciation on Machinery and Equipment.** Accumulated amounts for the depreciation of machinery and equipment. Not recorded in Fund 08 or governmental funds.
- 251 Works of Art and Historical Treasures.** Individual items or collections of items that are of artistic, aesthetic, cultural or historic importance.
- 252 Accumulated Depreciation on Works of Art and Historical Collections.** Accumulated amounts for the depreciation (as applicable) of works of art and historical treasures. Not recorded in Fund 08 or governmental funds.
- 261 Infrastructure.** A long-lived capital asset, network, or subsystem that is normally stationary in nature and that has a useful life that is significantly longer than those of other capital assets. These assets may include water/sewer systems, roads, bridges, tunnels, and other similar assets.
- 262 Accumulated Depreciation on Infrastructure.** Accumulated amounts for the depreciation of infrastructure assets. Not recorded in Fund 08 or governmental funds.
- 271 Construction in Progress.** The cost of construction work undertaken but not yet completed.

#### **Budgetary Accounts and Other Debits**

**301 Budgeted Revenues.** The amount of revenues estimated to be received or to become receivable during the fiscal period. This account is closed at fiscal year end. Used for interim statements only—not included on year-end reports.

**302 Revenues.** The total of all revenues realized during the fiscal period. This represents the increase in equity during a designated period of time. This account is closed at fiscal year end. Used for interim statements only—not included on year-end reports.

Account 301 minus 302 represents budgeted revenues not yet received.

**303 Amount available for retirement of governmental long-term debt.** The designated amount of fund balance available for retirement of long-term debt, generally referring to the debt service fund balance. Fund 09 only.

**304 Amount to be provided for retirement of governmental long-term debt.** The amount necessary to be provided from taxes or other revenues to retire the entire balance of long-term debt that is not already reported as available in account 303. Fund 09 only.

Account 303 plus 304 represents the total balance of all long-term debt in governmental funds.

## **Liabilities**

Liabilities represent financial obligations of a district to transfer assets or provide services to other entities in the future as a result of past transactions or events. Although governments are required to record liabilities in the period in which they are incurred, it is necessary to distinguish between obligations that represent fund liabilities, which are amounts that are due and payable, from unmatured long-term indebtedness, which represents a general long-term liability. Governmental fund liabilities include those that are due and payable in full when incurred. Additionally, the matured portion of long-term indebtedness to the extent that it is expected to be liquidated with expendable available financial resources should also be recorded as a fund liability. The unmatured portion of the long-term indebtedness represents a general long-term liability and is recorded in the summary accounts. Because proprietary funds use an accrual basis of accounting for liability recognition, all obligations of the fund should be reflected as fund liabilities.

Liabilities, that are not contra accounts, will never become negative. Instead, when an liability would be less than zero it becomes an asset.

**401 Interfund Loans Payable.** A liability account used to record a debt owed by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund loan. Each fund is a separate self-balancing set of accounts. Therefore, amounts due to or from other funds arise from interfund loan between funds. Although interfund receivables and liabilities may be classified as current or noncurrent depending on the terms for repayment, all such transactions must be reflected as fund receivable and liabilities. The advancing fund should reserve fund balance from the noncurrent portion of amounts due from another fund.

**402 Interfund Accounts Payable.** A liability account used to indicate amounts owed by a particular fund and services rendered. It is recommended that separate accounts be maintained for each interfund payable.

- 411 Intergovernmental Accounts Payable.** Amounts owed by the reporting school district to another governmental unit. It is recommended that separate accounts be maintained for each interagency payable.
- 421 Accounts Payable.** Liabilities on open account owing to private persons, firms, or corporations for goods and services received by a school district for which payment has not been made as of the end of the fiscal year (but not including amounts due to other funds of the same school district or to other governmental units). Billing date is not relevant in determining whether to record an obligation as a payable; the key determining factor is receipt of goods or services.
- 422 Judgments Payable.** Amounts due to be paid by a school district as the result of court decisions, including condemnation awards paid for private property taken for public use. Management Fund only.
- 423 Warrants Payable.** Amounts due to designated payees in the form of a written order drawn by the school district directing the school district treasurer to pay a specific amount. Tax funds only. This would include stamped and anticipatory warrants other than ISCAP.
- 424 Bank overdrafts (excess of warrants issued over bank balance).** Amounts by which checks issued exceed the amount of reconciled cash in bank.
- 425 ISCAP drawdown.** The amount of ISCAP cash advances (drawdowns) that are outstanding as of June 30. Do not include the additional amounts borrowed in the district's name in a cash anticipation program against which the district has now drawn. General fund only.
- 431 Contracts Payable.** Amounts due on contracts for assets, goods, and services received by a school district. Current only. See accounts 5XX for long-term contracts payable.
- 432 Construction Contracts Payable—Retainage.** Liabilities on account of construction contracts for that portion of the work that has been completed but on which part of the liability has not been paid pending final inspection, or the lapse of a specified time period, or both. The unpaid amount is usually a stated percentage of the contract price. Current only. See accounts 5XX for long-term contracts payable.
- 433 Construction Contracts Payable.** Amounts due by a school district on contracts for constructing buildings and other structures and other improvements. Current only. See accounts 5XX for long-term contracts payable.
- 441 Matured Bonds Payable.** Bonds that have reached or passed their maturity date but that remain unpaid. Current only. See accounts 5XX for long-term bonds payable.
- 442 Bonds Payable—Current.** Bonds that have not reached or passed their maturity date but are due within one year or less. This account is used only in Proprietary or Fiduciary funds. Current only. See accounts 5XX for long-term bonds payable.
- 443 Unamortized Premiums on Issuance of Bonds.** An account that represents that portion of the excess of bond proceeds over par value and that remains to be amortized over the remaining life of such bonds. Current only. See accounts 5XX for long-term.
- 451 Loans Payable.** Short-term obligations representing amounts borrowed for short periods of

- time, usually evidenced by notes payable or warrants payable. Current only. See accounts 5XX for long-term loans payable.
- 452 Lease Obligations—Current.** Capital lease obligations that are due within one year. Current only. See accounts 5XX for long-term leases payable.
- 455 Interest Payable.** Interest due within one year. Current only. See accounts 5XX for long-term interest payable.
- 461 Accrued Salaries and Benefits.** Salary and fringe benefit costs incurred during the current accounting period that are not paid at the close of the fiscal year.
- 471 Payroll Deductions and Withholdings.** Amounts deducted from employees' salaries for withholding taxes and other purposes. District-paid benefits amounts payable also are included. A separate liability account may be used for each type of benefit.
- 472 Compensated Absences—Current.** Compensated absences that will be paid within one year.
- 473 Accrued Annual Requirement Contribution Liability.** A liability arising from payments not made to pension funds. This amount represents any difference between the actuarially determined annual required contribution and actual payments made to the pension fund.
- 481 Deferred Revenues other than succeeding year property taxes receivable.** A liability account that represents revenues collected before they become due. If a district has an amount of outstanding receivable at the end of a fiscal year from other governments or agencies that is not expected to be collected within the availability period (60 days) from the financial statement date, the district should record a deferred revenue for the outstanding amount. When property taxes are delinquent but expected to be collected after the availability period (60 days) from the financial statement date, they should be reported as deferred revenues because the taxes will not be available to pay current obligations of the governmental fund. Do not include as deferred revenue any state categorical aid or entitlements which were due and payable to the district/AEA but which the district/AEA has not yet expended (such as Early Intervention or nonpublic textbook services funding); instead those would be reported as reserved fund balance.
- 482 Deferred revenues for succeeding year property taxes receivable.** Tax funds only. If taxes are levied during the fiscal year to finance a subsequent fiscal year, the revenue is accounted for in a deferred revenue account until the period in which the use of the revenues is permitted or required.
- 483 Unearned revenues.** If assets are recognized in connection with a transaction before they have been earned, those assets must be offset by a corresponding amount of liability called unearned revenues. Proprietary Funds only.
- 484 Deferred revenue for income surtax receivable.** General and PPEL funds only.
- 491 Deposits Payable.** Liability for deposits received as a prerequisite to providing or receiving services, goods, or both.
- 496 Unamortized premium on ISCAP warrants issued.** General Fund only.

- 497 Remainder of ISCAP warrants payable.** Additional amounts borrowed in the district's name in a cash anticipation program against which the district has not drawn. General Fund only.
- 498 ISCAP Accrued Interest Payable.** Interest accrued on ISCAP borrowing which have not been paid to the district. General Fund only.
- 499 Other Current Liabilities.** Other current liabilities not provided for elsewhere.
- Long-Term Liabilities.** Obligations with a maturity of more than one year. These accounts should be used only with Funds 01, 02, 09, and Proprietary and Fiduciary funds.
- 511 General Obligation Bonds Payable.** Bonds that have not reached or passed their maturity date and that are not due within one year. The security pledged for general obligation bonds is the general taxing power of the government. General obligation bonds are usually either term bonds, which are due in total on a single date, or serial bonds, which are repaid in periodic installments over the life of the issue.
- 512 Revenue Bonds Payable.** Bonds that have not reached or passed their maturity date and that are not due within one year. The security pledged for repayment of revenue bonds is the revenue generated by a facility or activity (such as the local option sales and services tax for school infrastructure collections).
- 513 Accreted Interest.** An account that represents interest that is accrued on deep discount bonds. This account should be used by school districts that issue capital appreciation bonds. Such bonds are usually issued at a deep discount from the face value, and no interest payment is made until maturity. Under full accrual accounting, the district is required to accrete the interest on the bonds over the life of the bonds. Accretion is the process of systematically increasing the carrying amount of the bond to its estimated value at the maturity date of the bond. To calculate accreted interest, the district should impute the effective interest rate, using the present value, the face value (or the future value), and the period of the bond, and multiply the effective interest rate by the book value of the debt at the end of the period. Accreted interest is usually recorded as an addition to the outstanding debt liability.
- 514 Unamortized Gains/Losses on Debt Refundings.** An account that represents the difference between the reacquisition price and the net carrying amount of old debt when a current or advance refunding of debt occurs. This account should be used only when defeasance of debt occurs for Proprietary funds. The unamortized loss amount should be deferred and amortized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. On the balance sheet, this deferred amount should be reported as a deduction from or an addition to the new debt liability.
- 521 Loans Payable from General Fund resources.** An unconditional written promise signed by the maker to pay a certain sum of money one year or more after the issuance date. General Fund only.
- 522 Loans Payable from VPPEL resources.** An unconditional written promise signed by the maker to pay a certain sum of money one year or more after the issuance date. VPPEL only.

- 531 Capital Lease Obligations.** Amounts remaining to be paid on capital lease agreements. A lease must be classified as capital if it meets the criteria of FASB Statement 13. For more information on classify leases, see chapter 5. The initial value of the asset should be recorded as the lesser of the fair value of the leased property or the present value of the net minimum lease payments.
- 535 Construction contract obligations** (long-term).
- 551 Compensated Absences.** Amounts remaining beyond the period of one year to be paid on compensated absences balances. Compensated absences include future vacations, sick leave, sabbatical leave, and other leave benefits. Specific guidance for the accounting and financial reporting of compensated absences on both a shot-term and a long-term basis can be found in GASB Statement 34. In general accruing a liability for vacation or similar leave is based on the district's obligation relating to employees' rights to receive compensations for future absences is attributable to services already rendered and it is probable that the district will compensate employees for the benefits through paid time off or some other means. In general accruing a liability for sick leave or similar leave is attributed to services already rendered and the probability that the district will compensate the employee for the benefits at termination. Therefore, sick leave benefits that have been earned but will only be used as sick leave should not be accrued. The compensated absence liability calculation will include the employer's share of social security and Medicare taxes. A fund liability for governmental funds may be recorded only when amounts are due and payable. Any liability not due and payable is recorded as a government wide liability and in the long-term summary accounts. For proprietary funds, all of the liability is a fund liability.
- 553 Special termination benefits.** Benefits offered to employees for a brief period in connection with employment termination. Recognition would occur in a governmental fund as payments to employees who accepted the offer came due. The full amount of the liability would have to be reported in the government-wide statement of net assets and long-term summary account, and in proprietary funds.
- 561 Arbitrage Rebate Liability.** Liabilities arising from arbitrage rebates to the IRS from bond financing.
- 590 Other Long-Term Liabilities.** Other long-term liabilities not provided for elsewhere. This account represents amounts due after more than one year from the balance sheet date for certain miscellaneous liabilities, including workers compensation, self-funded insurance, and legal claims and judgments.

**Budgetary Accounts and Other Credits.** Used only as Budgetary Control or Fund 08.

- 601 Budgeted Expenditures.** This account records authorizations granted by the school board to make expenditures for specific purposes during the fiscal period. This account is closed at fiscal year end. Interim statements only, not reported on year-end reports.
- 602 Expenditures/Expenses.** This account records the total of expenditures/expenses charged against the budgeted expenditures during the period. This account is closed at fiscal year end. Interim statements only, not reported on year-end reports.

Account 601 minus 602 represents the amount of budgeted expenditures not yet expended.

- 603 Encumbrances.** This account designates estimated obligations in the form of purchase orders, contracts, or salary commitments to be charged against the budgeted expenditures during the fiscal period but for which services are not yet rendered or materials are not yet received. This account is closed at fiscal year end. Interim statements only, not reported on year-end reports.
- 604 Encumbrances Committed.** This account designates known obligations in the form of purchase orders, contracts, or salary commitments to be charged against the budgeted expenditures during the fiscal period but for which services are not yet rendered or materials are not yet received. This account is closed at fiscal year end. Interim statements only, not reported on year-end reports.
- 610 Investment in governmental fixed assets before depreciation.** This account represents the equity in governmental fixed assets. The account is normally subdivided according to the source of funds that financed the asset acquisition. Fund 08 only.

**Fund Balances/Fund Net Asset**

Agency funds do not have fund balances, revenues, or expenditures. Instead the assets equal the liabilities in agency funds.

- 711 Reserve for Inventories.** A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are invested in inventories and are, therefore, not available for appropriation. The use of this account is optional unless the purchases method of accounting for inventory is used. In the purchases method, amounts spent to purchase good is recorded as an expenditure at the time of purchase. If the amount of inventory on hand at year-end is significant, the value of such inventory is recorded as an asset and an equal amount of fund balance is reserved. Under the consumption method, the purchase transaction is recorded first in the inventory account. As inventory is actually used, or consumed, an entry to recognize the expenditure is posted to the appropriate account. A reserve of fund balance/restriction of net assets is not required under the consumption method except for the remaining value of commodity inventory. The consumption method is required for all proprietary funds.
- 712 Reserve for Prepaid Expenses/Items.** A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are tied up and are, therefore, not available for appropriation. The use of this account is optional.
- 713 Reserve for Interfund Loans Receivable (non-current portion).** The advancing fund should reserve fund balance for the noncurrent portion of amounts due from another fund. Both the current and noncurrent portion will be reported as an asset on the fund financial statements of the advancing fund, but only the noncurrent portion must be reserved.
- 714 Reserve for Media Materials.** AEA only. The amount that is legally separated for media materials pursuant to Iowa Code subsection 257.37(2). General Fund only.
- 715 Reserve for Special Education Support Services.** AEA only. Amounts in the General Fund, Special Education Support Services Operating Unit, that is legally segregated for a specific future use, or not appropriable, due to a legal restriction or grant agreement. General Fund only.
- 716 Reserve for Revenue Bonds Reserved.** LOSST Capital Projects Fund only. Revenue bond resolutions frequently require a revenue bond reserve account. The moneys set aside for this



purpose are used only if amounts available in the sinking account (in the Debt Service Fund, account 717) are not sufficient to repay the debt. The revenue bond resolution may require a set amount to be reserved on a periodic basis or may require a portion of the revenue bond proceeds to be reserved for this purpose. The bond resolution may establish a maximum amount that is reserved to protect the purchasers of the revenue bonds. This requirement is accomplished by establishing a balance sheet revenue bond reserve account within the LOSST Capital Projects Fund.

- 717 Reserve for Revenue Bonds Sinking.** Debt Service Fund only. Since revenue bond debt cannot be repaid from property taxes, the revenue bonds require sinking and reserve accounts to protect the bond holders if the LOSST revenue isn't sufficient in a particular year to repay the bonds. The revenue bond resolutions generally require the use of a Revenue Bond Sinking Account (sometimes called the debt service account) to accumulate the amounts due on the next subsequent principal and interest payment. The resolutions frequently require monthly transfers equal to 1/6 of the next semi-annual interest payment due and 1/12 of the next annual principal payment due. All governmental fund debt flows through the Debt Service Fund, so the required transfers are made to the debt service fund where a balance sheet reserve account is established for revenue bond retirement.
- 718 Reserve for General Obligation Bonds Sinking.** Debt Service Fund only. Some general obligation bond resolutions require the use of a sinking account to accumulate the amounts due on the next subsequent principal and interest payment. This requirement is accomplished by establishing a balance sheet general obligation bond reserve (sinking) account within the Debt Service Fund.
- 719 Reserved for Categorical Aid Carryover & Other Reserved Fund Balance.** A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are obligated and are, therefore, not available for appropriation. It is recommended that a separate reserve be established for each special purpose. State categorical aid must have a project code. Federal categorical funding would be deferred revenue (account 481) instead of reserved fund balance.
- 721 Designated Fund Balance.** A designation representing that portion of a fund balance segregated to indicate that assets equal to the amount of the designation have been earmarked by the governing board or senior management for a bona fide purpose in the future.
- 722 Designated by the board for cash flow.** A designation representing that portion of a fund balance segregated to indicate that assets equal to the amount of the designation have been earmarked by the governing board or senior management for a cash flow purpose in the future.
- 723 Designated by the board for Medicaid reserve.** A required designation representing that portion of a fund balance segregated to indicate that assets equal to the amount of the designation have been earmarked by the governing board or senior management for potential repayment of Medicaid reimbursement in the future.
- 724 Designated by the Board for Encumbrances.** An amount representing that portion of a fund balance segregated to provide for unliquidated encumbrances. Separate accounts may be maintained for current encumbrances and prior-year encumbrances.

- 728 Designated by the board for special education support services.** AEA only. A designation representing that portion of the Special Education Support Services Operation Unit’s fund balance segregated to indicate that assets equal to the amount of the designation have been earmarked by the governing board or senior management for a bonafide special education purpose in the future. General Fund only.
- 729 Designed by the board for other purposes.** A designation representing that portion of a fund balance segregated to indicate that assets equal to the amount of the designation have been earmarked by the governing board or senior management for a bona fide purpose in the future.
- 738 Special Education Support Services Unreserved Fund Balance.** The excess of the assets of a fund over its liabilities, fund reserves, and designations in the special education support services division. AEA only. General Fund only.
- 739 Other Unreserved Fund Balance.** The excess of the assets of a fund over its liabilities, fund reserves, and designations.
- 740 Invested in Capital Assets, Net of Related Debt.** This account is used to record the net asset component invested in capital assets, net of related debt, which represents total capital assets less accumulated depreciation less debt directly related to capital assets. This account is to be used in Proprietary funds only [or in government wide if accumulated in the 01 and 02 Funds].
- 750 Restricted Net Assets.** This account is used to record the net assets component—restricted net assets—which represents net assets restricted by sources internal or external to the organization. This account is to be used in Proprietary funds only [or in government wide if accumulated in the 01 and 02 Funds].
- 760 Unrestricted Net Assets.** This account is used to record the net asset component—unrestricted net assets—which represents net assets not classified in accounts 740 and 750. This account is to be used in Proprietary funds only [or in government wide if accumulated in the 01 and 02 Funds].
- 778 Budgeted Fund Balance.** Used only for budgetary control. Used for interim statements, but not included on year-end reports.

## SOURCE CODES

Code	Description
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### Revenues

Revenues in governmental funds are recognized using the modified accrual basis of accounting when they are susceptible to accrual, which means they must be both measurable and available. Revenues are measurable when the amount of the revenue is subject to reasonable estimation. To be available, revenues must be subject to collection within the current period, or after the end of the period, but in time to pay liabilities outstanding at the end of the current period.

Revenues in proprietary funds are recognized using the accrual basis of account (i.e., in the period in which they are earned).

Iowa districts and AEAs use 60 days for revenue recognition.

Revenues, that are not contra accounts, will never become negative. Instead, when a revenue would be less than zero it becomes an expenditures/expense.

Agency funds do not have fund balances, revenues, or expenditures. Instead the assets equal the liabilities in agency funds.

Debt proceeds and principal repayments of debt that is less than 12 months or any interfund loans, whether current or noncurrent, are not reported as revenues or expenditures. Instead they are only recorded on the balance sheets of the applicable funds. This would include such things as interfund loans, ISCAP, anticipatory or stamped warrants.

### 1000 **Revenue From Local Sources**

1100 **Taxes Levied/Assessed by the School District.** Compulsory charges levied by the school district to finance services performed for the common benefit.

1110 **Ad Valorem Taxes.** Taxes levied by a school district on the assessed value of real and personal property located within the school district that, within legal limits, is the final authority in determining the amount to be raised for school purposes. Separate accounts may be maintained for real property and for personal property. Penalties and interest on ad valorem taxes should be included in account 1140.

1111 **Regular taxes.** Property taxes are deposited into the various funds according to the purposes levied and certified. Tax funds only. Do not include mobile home, military credit, or M & E with property taxes. AEAs will report the property tax portion of the controlled funding in this account.

1112 **Cash reserve taxes.** Taxes levied in order to raise an amount for a necessary cash reserve/cash flow per Iowa Code 298.10. General Fund only.

1114 **Instructional Support taxes.** Additional taxes approved by the electors or by the board and certified to be levied under Iowa Code 257.18. General Fund only.

- 1115 **Educational Improvement taxes.** Additional taxes approved by the electors and certified to be levied under Iowa Code 257.29. General Fund only.
- 1120 **Sales and Use Taxes.** Taxes assessed by the school district imposed on the sale and consumption of goods and services. They can be imposed on the sale and consumption either as a general tax on the retail price of all goods and/or services sold within the school district jurisdiction, with few or limited exemptions, or as a tax on the sale or consumption of selected goods and services. Separate accounts may be maintained for general sales tax and for selective sales taxes. Penalties and interest on sales and use taxes should be included in account 1140.
- 1121 **Local Option Sales and Services Tax (LOSST).** Revenue from the local option sales and services tax for school infrastructure authorized by the county voters in accordance with Iowa Code chapter 423E. Capital Projects Fund 33 only.
- 1122-1129 Can be used for additional counties if uses on the ballot or revenue purpose statement are different. Capital Projects Fund 33 only.
- 1130 **Income Taxes.** Taxes assessed by the school district and measured by net income—that is, by gross income less certain deductions permitted by law. These taxes can be levied on individuals, corporations, or unincorporated businesses where the income is taxed distinctively from individual income. Separate accounts may be maintained for individual, corporate, and unincorporated business income taxes. Penalties and interest on income taxes should be included in account 1140.
- 1134 **Instructional Support income surtax.** Revenue from the surtax on Iowa personal income tax authorized by the voters or by the board in accordance with Iowa Code sections 257.18 and 257.19. General Fund only.
- 1135 **Educational Improvement income surtax.** Revenue from the surtax on Iowa personal income tax authorized by the voters in accordance with Iowa Code section 257.29. General Fund only.
- 1136 **VPPEL income surtax.** Revenue from the surtax on Iowa personal income tax authorized by the voters in accordance with Iowa Code section 298.2. PPEL Fund only.
- 1140 **Penalties and Interest on Taxes.** Revenue from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due data of actual payment. A separate account for penalties and interest on each type of tax may be maintained.
- 1170 **Excise Taxes.**
- 1171 **Utility Excise Replacement Tax.** Iowa Code 437A. Tax funds only.
- 1190 **Other Taxes.** Other forms of taxes the school district levies/assesses, such as licenses and permits. Separate accounts may be maintained for each specific type of tax.
- 1191 **Mobile Home tax.** Revenue from mobile home license fees for taxes levied on mobile home owners in accordance with Iowa Code chapter 435. The mobile home tax must be spread over the various individual tax funds in the same proportion as district property taxes received. Tax funds only.

- 1200 **Revenue From Local Governmental Units Other Than School Districts.** Revenue from the appropriations of another local governmental unit. The school district is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means that are not earmarked for school purposes. This classification includes revenue from townships, municipalities, and counties. In a city school system, the municipality would be considered a local governmental unit. In this instance, revenue from the county would be considered revenue from an intermediate source and coded in the 2000 revenue series. *Iowa does not have any 1200's.*
- 1210 **Ad Valorem Taxes.** Taxes levied for school purposes by a local governmental unit other than the school district. The school district is not the final authority, within legal limits, in determining the amount to be raised. For example, after a school district has determined that a certain amount of revenue is necessary, another governmental unit may exercise discretionary power in reducing or increasing the amount. Separate accounts may be maintained for real property and for personal property. Penalties and interest on ad valorem taxes should be included in account 1240.
- 1220 **Sales and Use Tax.** Taxes assessed by a local governmental unit other than a school district and imposed on the sale and consumption of goods and services. They can be imposed either as a general tax on the retail price of all goods and/or services sold within the school district jurisdiction, with few or limited exemptions, or as a tax on the sale or consumption of selected goods and services. Separate accounts may be maintained for general sales tax and for selective sales taxes. Penalties and interest on sales and use taxes should be included in account 1240.
- 1230 **Income Taxes.** Taxes assessed by a local governmental unit other than a school district, measured by net income—that is, by gross income less certain deductions permitted by law. These taxes can be levied on individuals, corporations, or unincorporated businesses where there is income. Separate accounts may be maintained for individual, corporate, and unincorporated business income taxes. Penalties and interest on income taxes should be included in account 1240.
- 1240 **Penalties and Interest on Taxes.** Revenue from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date of actual payment. A separate account for penalties and interest on each type of tax may be maintained.
- 1280 **Revenue in Lieu of Taxes.** Payments made out of general revenues by a local governmental unit to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property. Such revenue would include payments made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the local governmental unit.
- 1290 **Other Taxes.** Other forms of taxes by a local governmental unit other than a school district, such as licenses and permits. Separate accounts may be maintained for each specific type of tax.
- 1300 **Tuition.** Revenue from individuals, welfare agencies, private sources, and other school districts and government sources for education provided by the school district.

1310 **Tuition From Individuals**

1311 **Tuition from individuals, regular education programs.** This account records the maximum tuition rate on a per diem basis charged to parents or guardians for the education of non-resident students not served pursuant to an IEP.

1312 **Tuition from individuals, special education programs.** This account records the actual costs, excluding costs paid or reimbursed from categorical funding sources, charged to parents or guardians for the education of non-resident students served pursuant to an IEP.

1313 **Tuition from individuals, driver education programs.** This account records the fee charged to parents or guardians for providing a driver education program to students. The board may charge a fee to cover the actual cost of the instructional program of driver education. Iowa Code 282.6.

1320 **Tuition From Other Government Sources (LEAs or AEAs) Within the State**

1321 **Tuition for regular education program, not shared or open enrolled.** Tuition received for providing the educational program to a non-resident student, who is not served pursuant to an IEP, and who is not open enrolled in or participating in a sharing program such as whole grade sharing or supplementary weighting shared programs. Tuition is calculated as the per diem maximum tuition rate and Phase II per pupil amount. The Phase II portion will be in source 1321, but will use the Phase II project code in the account number.

1322 **Tuition for special education program, not open enrolled.** Tuition received for providing the educational program to a non-resident student, who is served pursuant to an IEP and who is not open enrolled in. Tuition is calculated as the actual cost, excluding costs paid or reimbursed from categorical funding sources, and Phase II per pupil amount. The Phase II portion will be in source 1322, but will use the Phase II project code in the account number.

1323 **Tuition for open enrollment, regular education program.** Tuition received for providing the educational program to a non-resident student, who is not served pursuant to an IEP, and who is open enrolled in. Tuition is calculated as the per diem state cost per pupil from the prior year and the LEP weighting, if any, generated by the student. The LEP portion will be in source 1323, but will use the LEP project code in the account number.

1324 **Tuition for open enrollment, special education program.** Tuition received for providing the educational program to a non-resident student, who is served pursuant to an IEP and who is open enrolled in. Tuition is calculated as the actual cost, excluding costs paid or reimbursed from categorical funding sources, and the LEP weighting, if any, generated by the student. The LEP portion will be in source 1324, but will use the LEP project code in the account number.

1325 **Tuition for sharing arrangements & contracts, regular education.** Tuition received for providing the educational program to a non-resident student, who is not served pursuant to an IEP, and who is not open enrolled in, but is participating in a sharing program such as a whole grade sharing arrangement or other partial 28E sharing. Special education students are not included in whole grade sharing agreements for tuition purposes because their costs are actual costs rather than agreed upon, and special education students are not eligible for any supplementary weighting sharing programs by Iowa Code. Tuition is calculated as the per diem maximum tuition rate and Phase II per pupil amount. The Phase II portion will be in source 1325, but will use the Phase II project code in the account number.

- 1330 **Tuition From Other Government Sources Outside the State**
- 1331 **Tuition From School Districts or other governments Outside the State, Regular Education Program.** Tuition received for providing the educational program to a student who is not a resident of Iowa and who is not served pursuant to an IEP. Tuition is calculated as the per diem maximum tuition rate or the tuition fees negotiated under a reciprocal agreement pursuant to Iowa Code section 282.8 and that negotiated tuition is not less than the lower average cost per pupil for the previous school year of the two affected school districts. Average cost per pupil for the previous school year is determined by dividing the district's operating expenditures for the previous school year by the number of children enrolled in the district on certified count date in the previous school year.
- 1332 **Tuition From School Districts or other governments Outside the State, Special Education Program.** Tuition received for providing the educational program to a student who is not a resident of Iowa and who is served pursuant to an IEP. Tuition is calculated as the actual cost, excluding costs paid or reimbursed from categorical funding sources.
- 1340 **Tuition From Other Private Sources (other than individuals)**
- 1341 **Tuition from Other Private Sources, Regular Education Program.** Tuition received from a private source other than an individual for providing the educational program to a student who is not served pursuant to an IEP. Tuition is calculated as the per diem maximum tuition rate.
- 1342 **Tuition from Other Private Sources, Special Education Program.** Tuition received from a private source other than an individual for providing the educational program to a student who is served pursuant to an IEP. Tuition is calculated as the actual cost, excluding costs paid or reimbursed from categorical funding sources.
- 1350 **Tuition From the State/Other School Districts for Voucher Program Students.** *Iowa does not have any 1350's.*
- 1360 **Tuition from summer school.** Tuition received from any source for providing the educational program to students after the regular session ends for the school year and before the regular session begins in the following school year. The board may charge a fee to cover the actual cost of the instructional program of summer school. Iowa Code 282.6.
- 1361 **Tuition from summer school, regular education program.** Tuition received from any source for providing the educational program to a student who is not served pursuant to an IEP after the regular session ends for the school year and before the regular session begins in the following school year.
- 1362 **Tuition from summer school, special education program.** Tuition received from any source for providing the educational program to a student who is served pursuant to an IEP after the regular session ends for the school year and before the regular session begins in the following school year.
- 1363 **Tuition from summer school, driver education program.** Tuition received from any source for providing a driver education program to students after the regular session ends for the school year and before the regular session begins in the following school year.

- 1370 **Tuition for adult and continuing education.**
- 1371 **Tuition from Adult and Continuing Education.** Tuition received for providing programs to adults that have completed high school or its equivalent. Tuition is calculated at the cost of the instruction received by the adult. Iowa Code section 282.6.
- 1372 **Tuition from in-service training.** Tuition received for providing in-service to staff members, including those from outside the district. Tuition is calculated at the cost of the instruction received by the adult. Iowa Code section 282.6.
- 1400 **Transportation Fees.** Revenue from individuals, welfare agencies, private sources, or other school districts and government sources for transporting students to and from school and school activities.
- 1410 **Transportation Fees From Individuals.** Transportation is free to elementary students who live more than 2 miles and to high school students who live more than 3 miles from their designated attendance centers. Students who are not entitled to free transportation may be charged a transportation fee. Boards may charged for this optional transportation no more than the pro rata cost (of actual costs) as determined by Iowa Code subsection 285.1(12).
- 1411 **Regular Program, public students.** Revenues from individuals for transporting students who are not served pursuant to an IEP to and from school.
- 1412 **Special Education program, public students.** Revenues from individuals for transporting students who are served pursuant to an IEP to and from school.
- 1413 **Regular program, nonpublic students.** Revenues from individuals for transporting students who are enrolled in accredited or approved nonpublic schools and who are not served pursuant to an IEP to and from school. Do not include the state nonpublic transportation payment here.
- 1414 **Special education program, nonpublic students.** Revenues from individuals for transporting students who are enrolled in accredited or approved nonpublic schools and who are served pursuant to an IEP to and from school. Do not include the state nonpublic transportation payment here.
- 1415 **Activities and athletic trips.** Revenues from individuals for transporting students to and from school activities.
- 1420 **Transportation Fees From Other Government Sources (LEA/AEA) Within the State**
- 1421 **Transportation Fees for regular program, not shared or open enrolled.** Revenues from another district or AEA for transporting its students to and from school and school activities who are not served pursuant to an IEP and who are not whole grade shared or open enrolled.
- 1422 **Transportation Fees for special education program, or open enrolled.** Revenues from another district or AEA for transporting its students to and from school and school activities who are served pursuant to an IEP and who are not open enrolled.
- 1423 **Transportation Fees for regular program, open enrolled.** Revenues from another district or AEA for transporting its students to and from school and school activities who are not served pursuant to an IEP and who are open enrolled. General Fund only.



- 1424 **Transportation Fees for special education program, open enrolled.** Revenues from another district or AEA for transporting its students to and from school and school activities who are served pursuant to an IEP and who are open enrolled. General Fund only.
- 1425 **Transportation Fees for students participating in sharing arrangement and contracts** (such as Whole Grade Sharing or 28E Supplementary Weighting programs) Revenues from another district or AEA for transporting its students to and from school and school activities who are not served pursuant to an IEP and who are participating in a shared arrangement or contract such as Whole Grade Sharing or 28E supplementary weighting programs. Students served pursuant to an IEP are not included in whole grade sharing contracts because their costs are based on actual costs and are not eligible for supplementary weighting programs by Iowa Code.
- 1430 **Transportation Fees From Other Government Sources Outside the State**
- 1431 **Transportation Fees for regular education program.** Revenues from a district or AEA outside of Iowa for transporting its students to and from school and school activities who are not served pursuant to an IEP.
- 1432 **Transportation Fees for special education program.** Revenues from a district or AEA outside of Iowa for transporting its students to and from school and school activities who are served pursuant to an IEP.
- 1440 **Transportation Fees From Other Private Sources (other than individuals)**
- 1441 **Transportation fees for regular education program.** Revenues from a private source other than individuals for transporting students to and from school and school activities who are not served pursuant to an IEP.
- 1442 **Transportation fees for special education program.** Revenues from a private source other than individuals for transporting students to and from school and school activities who are served pursuant to an IEP.
- 1443 **Transportation fees for private uses.** Revenues from a private source for transportation services.
- 1460 **Summer School Transportation.**
- 1461 **Summer School transportation fees for regular education program.** Revenues from a private source other than individuals for transporting students to and from school and school activities after the regular session ends for the school year and before the regular session begins in the following school year, who are not served pursuant to an IEP.
- 1462 **Summer School transportation fees for special education program.** Revenues from a private source other than individuals for transporting students to and from school and school activities after the regular session ends for the school year and before the regular session begins in the following school year, who are served pursuant to an IEP.
- 1500 **Investment Income.** Revenue from short-term and long-term investments.
- 1510 **Interest on Investments.** Interest revenue on investments in United States treasury and

agency obligations, commercial paper, savings accounts, time certificates of deposit, mortgages, or other interest-bearing instruments. Iowa Code 12C7, 12C.14.

- 1520 **Dividends on Investments.** Revenue from dividends on stocks held for investment. *Iowa school districts do not have legal authority to invest in stocks.*
- 1530 **Net Increase in the Fair Value of Investments.** Gains recognized from the sale of investments or changes in the fair value of investments. Gains represent the excess of sale proceeds (or fair value) over cost or any other basis of the date of sale (or valuation). All recognized investment gains may be accounted for by using this account; however, interest earnings from short-term investments may be credited to account 1510 (for tracking purposes only). For financial reporting purposes, GASB Statement 31 requires that all investment income, including the changes in fair value of investments, be reported as revenue in the operating statement.
- An additional account (expenditure object code 930) has been established for investment losses so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). In Iowa, gains and losses are reported separately. Gains are reported in source 1530 and losses in object 930.
- 1531 **Realized Gains 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 sale. Losses represent the excess of the cost or any other basis at the date of sale over sales value. Losses are reported in object 931.
- 1532 **Unrealized Gains on Investments.** Gains or losses recognized from changes in the 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. Losses are reported in object 932.
- 1540 **Investment Income from Real Property.** Revenue for rental, use charges, and other income on real property held for investment purposes. *Iowa school districts do not have legal authority to hold real property for investment purposes.*
- 1600 **Food Services.** Revenue for dispensing food to students and adults. Iowa Code 283A. Generally used only with Funds 61 and 62.
- 1610 **Daily Sales—Reimbursable Programs.** Revenue from students for the sale of breakfasts, lunches, and milk that are considered reimbursable by the United States Department of Agriculture. Federal reimbursements are not entered here. They should be recorded under Revenue Source 4500.
- 1611 **Daily Sales—School Lunch Program.** Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program.
- 1612 **Daily Sales—School Breakfast Program.** Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.
- 1613 **Daily Sales—Special Milk Program.** Revenue from students for the sale of reimbursable milk as part of the Special Milk Program.

- 1614 **Daily Sales—After-School Program.** Revenue from students from the sale of reimbursable costs from after-school programs.
- 1620 **Daily Sales—Non-Reimbursable Programs.** Revenue from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk. This category includes all sales to adults, the second type A lunch to students, and a la carte sales.
- 1621 **Ala carte sales** Revenue from students or adults for the sale of non-reimbursable a la carte sales.
- 1622 **Adult lunch sales** Revenue from students or adults for the sale of non-reimbursable lunches.
- 1623 **Adult breakfast sales** Revenue from students or adults for the sale of non-reimbursable breakfasts.
- 1624 **Adult milk sales** Revenue from students or adults for the sale of non-reimbursable milk.
- 1625 **Adult snack sales** Revenue from students or adults for the sale of non-reimbursable snacks.
- 1626 **Second Type A Student lunch sales** Revenue from students for the sale of a non-reimbursable second type A lunch.
- 1630 **Special Functions.** Revenue from students, adults, or organizations for the sale of food products and services considered special functions. Some examples are potlucks, PTA/PTO-sponsored functions, and athletic banquets.
- 1631 **Food served or sold to students & staff** Revenue from students or staff members for the sale of food products and services considered special functions.
- 1632 **Food served or sold to the general public.** Revenue from organizations or adults other than students or staff for the sale of food products and services considered special functions.
- 1650 **Daily Sales—Summer Food Program.** Revenue from students from the sale of reimbursable costs from summer programs.
- 1651 **Summer Lunch Program** Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program provided for the summer program.
- 1652 **Summer Breakfast Program** Revenue from students for the sale of reimbursable breakfasts as part of the National School Breakfast Program provided for the summer program.
- 1653 **Summer Milk Program** Revenue from students for the sale of reimbursable milk as part of the Special Milk Program provided for the summer program.
- 1655 **Summer Ala Carte Sales** Revenue from students or adults for the sale of non-reimbursable a la carte sales for the summer program.
- 1656 **Adult Summer Lunch Sales** Revenue from students or adults for the sale of non-reimbursable lunches for the summer program.

- 1657 **Adult Summer Breakfast Sales** Revenue from students or adults for the sale of non-reimbursable breakfast sales for the summer program.
- 1658 **Adult Summer Milk Sales** Revenue from students or adults for the sale of non-reimbursable milk sales for the summer program.
- 1700 **District (Student) Activities.** Revenue resulting from co-curricular and extra-curricular activities controlled and administered by the school district. (See Chapter 8 for further clarification.) Iowa Administrative Code 281—12.6.
- 1710 **Admissions.** Revenue from patrons of a school-sponsored activity such as a concert or a football game. Student Activity Fund only.
- 1720 **Bookstore Sales.** Revenue from sales by students or student-sponsored bookstores. General Fund only.
- 1730 **Student Organization Membership Dues and Fees.** Revenue from students for memberships in school clubs or organizations. Student Activity Fund only.
- 1740 **Fees.** Revenue from students for fees authorized by Iowa Code. There are only 7 types of student fees authorized by Code. Fees are based on actual costs to the district. Transportation fees (Iowa Code section 285.1) are recorded under the appropriate account in the 1400 series. Textbook fees (Iowa Code section 301.1) are recorded under the appropriate account in the 1940 series. Tuition, including driver education fees and summer school fees (Iowa Code section 282.6) are recorded under the appropriate account in the 1300 series.
- 1741 **School fee charged to students for eye protection equipment** Every teacher and student shall wear industrial quality eye protective devices at all times while participating, and while in a room or other enclosed area where others are participating, in any phase or activity of a course which may subject the student or teacher to the risk or hazard of eye injury from the materials or processes. The board shall provide the eye protection equipment from the general fund, but may require students and teachers to pay for the safety devices but shall not charge more than the actual cost to the district of the equipment. Iowa Code section 280.10. (General Fund only)
- 1742 **School fee charged to students for ear protection equipment** Every teacher and student shall wear industrial quality ear protective devices while the student or teacher is participating in any phase or activity of a course which may subject the student or teacher to the risk or hazard of hearing loss from noise in processes or procedures used in vocational or industrial arts shops or laboratories. The board shall provide the eye protection equipment from the general fund, but may require students and teachers to pay for the safety devices but shall not charge more than the actual cost to the district of the equipment. Iowa Code section 280.11. (General Fund only)
- 1743 **School fee charged to students for school supplies** The board shall make school supplies available from the general fund, but may sell optional supplies to students at actual costs for school supplies individually used by the student. The district shall not charge for school supplies used in common by all students, for example, art supplies for art class or chemicals for science class, or that are necessary or essential to instruction. The district shall not charge for supplies that are essential to a co-curricular or extra-curricular activity, for example, baseballs for the baseball team. A board may charge a rental/use fee based on actual costs for district owned supplies where there is a cost to the district for the students' use; for example, laundry costs for towels or dry cleaning costs for uniforms. Iowa Code section 301.1. (General Fund only)

- 1748 **Contest entry fees charged to students.** Revenues received for students to participate in contests and competitions where participation is voluntary and is not necessary or essential to instruction or enhancement of student achievement in the instructional program. The fee is calculated as no more than the actual cost charged to the district by the sponsoring entity for that student to participate.
- 1749 **Optional student fees.** Revenues received for students to attend or participate in events, other than contests and competitions, where attendance or participation is voluntary and is not necessary or essential to instruction or enhancement of student achievement in the instructional program; for example, an optional trip by the marching band to a bowl game. The fee is calculated as no more than the actual cost charged to the district by the sponsoring entity for that student to attend or participate. The district shall not charge a general fee (often mistakenly referred to as registration fees) or fees for the privilege of being on an athletic team, show choir, or similar student activity. The district shall not charge a general activity fee, but may sell activity tickets for students and adults to attend student activity events where purchase is voluntary and optional.
- 1750 **Revenue From Enterprise Activities.** Revenue (gross) from vending machines, school stores, soft drink machines, and so on, not related to the regular food service program. These revenues are normally associated with activities at the campus level that generate incremental local revenues for campus use.
- 1751 **Student Construction** Revenues from the sale of student built facilities. (Generally Fund 64)
- 1752 **School Farm/greenhouse** Revenues from the sale of produce from school-owned or rented farms and greenhouses. (Generally Funds 68 or 69)
- 1753 **COOP purchasing** Revenues from the district or AEA managing a cooperative purchase arrangement where merchandise is purchased bulk and resold at cost to other districts, AEAs, or other governments. (Generally Funds 68 or 69)
- 1790 **Other Activity Income.** Other revenue from school or district activities.
- 1791 **Student activity fund raiser.** Revenues from the sale of goods or services for the purpose of generating resources to fund student athletics and activities. Generally, these fundraisers are organized and conducted by students who are participants in a student club, organization, or team and their activity sponsors. See source 1993 for other district fund raisers.
- 1800 **Revenue From Community Services Activities.** Revenue from community services activities operated by a school district. For example, revenue received from operation of a skating facility by a school district as a community service would be recorded here. Multiple accounts may be established within the 1800 series to differentiate various activities.
- 1810 **Community recreation, wellness center, community pool** Revenues from activities concerned with providing recreation for the community as a whole, or for some segment of the community, other than the students and staff of the district. Included are revenues for such services as organizing and supervising playgrounds, pools, wellness centers, or similar recreational programs. (Generally Funds 65, 66, or 67)

- 1820 **Civic Services** Revenues from activities concerned with providing services to civic affairs or organizations. Included are revenues for such services to parent-teacher association meetings, public forums, lectures, and civil defense planning. (Generally Funds 65, 66, or 67)
- 1830 **Public Library Services** Revenues from activities pertaining to the operation of public libraries by district or AEA, or the provision of library services to the general public through the school library. Activities could include such things as budgeting, planning, and augmenting the library's collection in relation to the community, and informing the community of public library resources and services. (Generally Funds 29, 65, 66, or 67)
- 1840 **Custody & child care services** Revenues from activities pertaining to the provision of programs for the custodial care of children in residential day schools, or child-care centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the student attendance or enrollment numbers. (Generally Child Care Fund 62)
- 1850 **Welfare Services** Revenues from activities pertaining to the provision of personal needs, such as clothing or food, of individuals who have been designated as needy by an appropriate governmental entity. (Generally Funds 65, 66, or 67)
- 1860 **Regular Education Preschool tuition** Revenues from activities pertaining to the provision of an instructional program for students who are not served pursuant to an IEP and who were not 5 years old by September 15<sup>th</sup>. (Generally Regular Ed Preschool Fund 63)
- 1900 **Other Revenue From Local Sources.** Other revenue from local sources not classified above.
- 1910 **Rentals.** Revenue from the rental of either real or personal property owned by the school district. Rental of property held for income purposes is not included here, but is recorded under account 1540.
- 1920 **Contributions and Donations From Private Sources.** Revenue associated with contributions and donations made by private organizations. These organizations include, but are not limited to, educational foundations, PTA/PTO organizations, campus booster clubs, and private individuals. This code should be used to record on-behalf payments made by private organizations to school district personnel (e.g., stipends paid to teachers or other school district staff).
- 1921 **Gaming grants, direct or indirect, from a nonprofit organization.** Donations from nonprofit organizations from their gaming activity revenues.
- 1922 **First in the Nation in Education (FINE).** Donations from FINE, formerly Iowa Code chapter 257A, now a nonprofit corporation. General Fund only.
- 1930 **Gains on the Sale of Capital Assets.** The amount of revenue over the book value of the capital assets sold. For example, the gain on the sale would be the portion of the selling price received in excess of the depreciated value (book value) of the asset. This account is used in Proprietary and Fiduciary funds only. Revenue account 5300 is used for governmental funds.

An additional account (expenditure object code 940) has been established for accounting for losses from capital asset sales so that districts may report gains or losses separately as

required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes. In Iowa, gains and losses are reported separately. Gains are reported in source 1930, and losses are reported in object 940.

- 1940 **Textbook Sales and Rentals.** Revenue from the rental or sale of textbooks. Textbooks are books and loose-leaf or bound manuals, systems of reusable instructional materials or combinations of books and supplementary instructional materials which convey information to the student or otherwise contribute to the learning process, or electronic textbooks, including but not limited to computer software, applications using computer-assisted instruction, interactive videodisc, and other computer courseware and magnetic media. In order to be considered a textbook, the student must have access to an individual copy for classwork, or in the case of software, it is available on enough computers in the classroom that each student has access to it during class. Textbooks do not include teacher manuals, library books, or consumables. The board shall make textbooks available from the general fund, but may sell them at actual costs or rent them at a rental fee based on actual costs. Students cannot be charged if the students do not use textbooks in their classes. Iowa Code section 301.1. General Fund only.
- 1941 **Textbook Sales, public students.** Revenue from the sale of textbooks to public students. The charge cannot exceed actual cost to the district of the textbook. General Fund only.
- 1942 **Textbook Rentals, public students.** Revenue from the rental of textbooks to public students. Rental fees must be reasonable and based on the original cost of the textbook to the district. General Fund only.
- 1943 **Textbook Substitute sales, Public Students.** Revenue from the sale of textbook substitutes to public students. Textbook substitutes include bound manuals, reusable workbooks, and software used in lieu of a classroom textbook, but do not include consumables. The charge cannot exceed actual cost to the district of the textbook substitute. General Fund only.
- 1944 **Textbook substitute rentals, Public Students.** Revenue from the rental of textbook substitutes to public students. Textbook substitutes include bound manuals, reusable workbooks, and software used in lieu of a classroom textbook, but do not include consumables. Rental fees must be reasonable and based on the original cost of the textbook substitute to the district. General Fund only.
- 1945 **Penalties & Fines.** Actual costs charged to students for the repair or original cost of books due to loss or damage by the student other than normal wear of usage. The charge cannot exceed actual cost to the district of the textbook, textbook substitute, or library book. General Fund only.
- 1946 **Textbook sales, others.** Revenue from the sale of textbooks to individuals who are not public or nonpublic students, such as adult and continuing education students. The charge cannot exceed actual cost to the district of the textbook. General Fund only.
- 1947 **Textbook rentals, others.** Revenue from the rental of textbooks to individuals who are not public or nonpublic students, such as adult and continuing education students. Rental fees must be reasonable and based on the original cost of the textbook to the district. General Fund only.
- 1948 **Textbook substitute sales, others.** Revenue from the sale of textbook substitutes to individuals who are not public or nonpublic students, such as adult and continuing education students. Textbook substitutes include bound manuals, reusable workbooks, and software used in lieu of a

classroom textbook, but do not include consumables. The charge cannot exceed actual cost to the district of the textbook substitute. General Fund only.

- 1949 **Textbook substitute rentals, others.** Revenue from the rental of textbook substitutes to individuals who are not public or nonpublic students, such as adult and continuing education students. Textbook substitutes include bound manuals, reusable workbooks, and software used in lieu of a classroom textbook, but do not include consumables. Rental fees must be reasonable and based on the original cost of the textbook substitute to the district. General Fund only.
- 1950 **Miscellaneous Revenues From Other School Districts.** Revenue from services provided other than for tuition and student transportation services. These services could include data processing, purchasing, maintenance, cleaning, consulting, and personnel.
- 1951 **Teacher services provided other Iowa LEAs/AEAs.** Revenues from another Iowa district or AEA for providing services of a teacher who is employed by your district/AEA.
- 1952 **Superintendent/chief administrator services provided other Iowa LEAs/AEAs** Revenues from another Iowa district or AEA for providing services of a superintendent, assistant or associate superintendent, or AEA chief or division administrator, who is employed by your district/AEA.
- 1953 **School Building Administrative Services provided other Iowa LEAs/AEAs** Revenues from another Iowa district or AEA for providing services of a principal or assistant principal, who is employed by your district.
- 1954 **Business Administrative Services provided other Iowa LEAs/AEAs** Revenues from another Iowa district or AEA for providing business services of a CFO, business manager, board secretary or treasurer, who is employed by your district/AEA.
- 1955 **Nurse Services provided other Iowa LEAs/AEAs** Revenues from another Iowa district or AEA for providing the services of a nurse, who is employed by your district/AEA.
- 1956 **Curriculum Coordinator services provided other Iowa LEAs/AEAs** Revenues from another Iowa district or AEA for providing the services of a curriculum coordinator, who is employed by your district/AEA.
- 1957 **Media specialist, Librarian, & Technology Coordinator services provided other Iowa LEAs/AEAs** Revenues from another Iowa district or AEA for providing the services of a media specialist, librarian, or technology coordinator, who is employed by your district/AEA.
- 1958 **Other Sales of Services/Miscellaneous Revenues from other Iowa LEAs/AEAs** Revenues from another Iowa district or AEA for providing goods or services, or the services of any other individual who is employed by your district/AEA.
- 1959 **Other Sales of Services/Miscellaneous Revenues from other LEAs outside the state** Revenues from a district or AEA outside the state of Iowa for providing goods or services, or the services of any other individual who is employed by your district/AEA.
- 1960 **Miscellaneous Revenues From Other Local Governmental Units.** Revenue from services provided to other local governmental units. These services could include non-student



- transportation, data processing, purchasing, maintenance, cleaning, cash management, and consulting.
- 1970 **Operating Revenues.** Revenues for goods and services provided for such things as insurance, printing, or data processing. This account should be used only for Proprietary funds.
- 1980 **Refund of Prior Year's Expenditures.** Expenditures that occurred last year or other prior year that are refunded this year. If the refund and the expenditure occurred in the current year, reduce this year's expenditures, as prescribed by GAAP, but never reduce an expenditure beyond zero.
- 1990 **Miscellaneous.** Revenue from local sources not provided for elsewhere.
- 1991 **Sale of Materials** Revenue from the sale of materials or supplies.
- 1992 **Vending Sales** Revenues from vending machines located on school property.
- 1993 **Fund Raisers other than for Student Activities** Revenues from the sale of goods or services for the purpose of generating resources to fund district programs or activities, other than student activities. (See 1791 for Student Activity Fund Raisers)
- 1997 **Reimbursable nonprofit school organization administration costs** Reimbursements from nonprofit school organizations for all costs the district incurred for providing operational support for the nonprofit school organizations that are organized by the board under IRC section 501(c) (3) for the sole benefit of the district or its students. Iowa Code 279.62.
- 1998 **Food Rebates and Coupon Refunding** Revenue received for coupons on food or for submitting proof of purchase for rebates related to food items. (School Nutrition Fund or Child Care Fund)
- 1999 **Other local revenues not assigned an account code.** Do not include in this account any revenue that has its own assigned source code.
- 2000 **Revenue From Intermediate Sources**
- 2100 **Unrestricted Grants-in-Aid.** Revenue received as grants by the school district from an intermediate unit that can be used for any legal purpose desired by the school district without restriction. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit and/or for those assigned to specific sources of revenue as appropriate.
- 2200 **Restricted Grants-in-Aid.** Revenue received as grants by the school district from an intermediate unit that must be used for a categorical or specific purpose. If such money is not completely used by the school district, it must be returned, usually to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit and for those assigned to specific sources of revenue as appropriate.
- 2210 **Restricted Grants-in-Aid from a County** Revenue received as grants by the school district from an Iowa county from its resources that must be used for a categorical or specific purpose.
- 2211 **Polk County Gaming Grant** Revenue received as a grant by the school district from Polk county from its gaming revenues.

- 2220 **Restricted Grants-in-Aid from an AEA** Revenue received as grants by the school district from an Iowa AEA from its resources that must be used for a categorical or specific purpose.
- 2230 **Restricted Grants-in-Aid from a City** Revenue received as grants by the school district from an Iowa city or town from its resources that must be used for a categorical or specific purpose.
- 2250 **Restricted Grants-in-Aid from a University or College** Revenue received as grants by the school district from an Iowa college or university from its resources that must be used for a categorical or specific purpose.
- 2260 **Restricted Grants-in-Aid from a Community College** Revenue received as grants by the school district from an Iowa community college from its resources that must be used for a categorical or specific purpose.
- 2800 **Revenue in Lieu of Taxes.** Commitments or payments made out of general revenues by an intermediate governmental unit to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property or other tax base. It would include payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the intermediate governmental unit.
- 2900 **Revenue for/on Behalf of the School District/AEA.** Commitments or payments made by an intermediate governmental jurisdiction for the benefit of the school district or contributions of equipment or supplies. Such revenue includes the payment to a pension fund by the intermediate unit on behalf of a school district employee for services rendered to the school district and a contribution of capital assets by an intermediate unit to the school district. Separate accounts should be maintained to identify the specific nature of the revenue item.
- 3000 **Revenue From State Sources.** Most revenues from state sources is accounted for in the General Fund unless otherwise noted.
- 3100 **Unrestricted Grants-in-Aid.** Revenue recorded as grants by the school district from state funds that can be used for any legal purpose desired by the school district without restriction. Separate accounts may be maintained for general grants-in-aid that are not related to specific revenue sources of the state and for those assigned to specific sources of revenue as appropriate.
- 3110 **State Aids.** Revenues received as grants, allocations or appropriations from the State of Iowa.
- 3111 **State Foundation Aid.** Revenue from the school foundation program as defined in Iowa Code chapter 257.
- 3112 **Instructional Support state aid.** Revenue from the state aid portion of the Instructional Support Program authorized by the voters or certified by the board in accordance with Iowa Code section 257.18.
- 3113 **Special Education Deficit Supplemental State Aid** Revenue from the state provided to districts with special education deficits from the returned receipts if districts with positive special education balances. This supplemental aid must be requested from the SBRC by the district, and

the district must request modified allowable growth for its deficit. Iowa Code subsection 257.31(14).

- 3120 **State Payments in Lieu of Tuition** Payments to districts or AEA for serving students without a resident district or for whom tuition is not charged to the resident district due to action of law. These payments are paid by the state off the top of state aid to all districts.
- 3121 **Foster Care Claim/Juvenile Home Advance** (IC 282.30, 282.31) (General Fund for foster care and Juvenile Home Fund for Juvenile Home Advance) Local district revenue from the state for tuition aid for nonresident students in foster care in excess of the number included in the certified enrollment count or AEA revenues for providing the instructional program at DHS licensed Juvenile Shelter Care or Juvenile Detention facilities. Only Iowa school districts are eligible for the foster care claim revenues and only AEAs are eligible for the Juvenile Home Advance.
- 3122 **Special Education Services for Nonpublic Students.** Revenues to local school districts from filing a state claim for providing special education services to students in accredited or approved nonpublic school pursuant to Iowa Code 256.12.
- 3123 **Special Education Services for district court placed** (parental rights severed) Revenues to local school districts from filing a state claim for providing special education services to students for whom parental rights have been severed.
- 3130 **SBRC Grants in Aid**
- 3131 **Transportation Assistance** Revenue from transportation aid from the SBRC. The funding is provided to the SBRC from the sales of education license plates and is distributed to districts with average transportation costs per pupil that exceed the state average transportation costs per pupil by 150%. Iowa Code subsection 257.31(17)(a).
- 3200 **Restricted Grants-in-Aid.** Revenue recorded as grants by the school district from state funds that must be used for a categorical or specific purpose.
- If such money is not completely used by the school district, it must be returned, usually to the state. Separate accounts may be maintained for general-source grants-in-aid that are not related to specific revenue sources of the state and for those assigned to specific sources of revenue as appropriate.
- 3200 **Student Achievement and Teacher Quality Program (Teacher Comp)** Iowa Code chapter 284
- 3201 **Team based Variable Pay Program** A pilot program to explore rewarding individual attendance centers for improvement in student achievement and to demonstrate successful implementation methods. Moneys shall not be used for payment of any collective bargaining agreement or arbitrator's decision negotiated or awarded under chapter 20. Formerly Iowa Code section 284.11.
- 3202 **Beginning Teacher Mentoring and Induction Program** An allocation to districts and AEAs to provide mentors for beginning teachers. The allocation is \$650 per semester for each eligible teacher, however, the amount could be prorated if the appropriation is insufficient. The funding shall be used to pay \$500 per semester, at a minimum, for the mentor of an eligible beginning teacher, with the balance used to pay the employer's share of contributions to FICA and IPERS or

- local retirement system (Des Moines) and other costs of implementing the induction program plan. Iowa Code section 284.13.
- 3203 **Evaluator Training Program.** A program to establish an evaluator training program to improve the skills of school district evaluators in making employment decisions, making recommendations for licensure, and moving teacher through a career path. Iowa Code section 284.10 and 284.13.
- 3204 **Salary Improvement Program** Basic allocations for Iowa teacher career path. The money shall be used to increase teacher salaries pursuant to Iowa Code section 284.7.
- 3205 **Contracts for the Professional Development / Technical Assistance Seminars**
- 3206 **Additional Teacher Contract Day** An allocation to school districts to use to add one additional teacher contract day to the school calendar. Iowa Code section 284.13.
- 3207 **Additional Salary, Professional Development, or Both** An allocation to school districts for use as either salaries or professional development, or both. Iowa Code section 284.13.
- 3208 **Market Factor** An allocation to school districts to create incentives for classroom teachers in the school district. Market factor incentives may include but are not limited to improving salaries due to geographic differences, recruitment and retention needs of the school district in such areas as hard-to-staff schools, subject-area shortages, or improving the racial or ethnic diversity on local teaching staffs. Funding must supplement, not supplant. Iowa Code section 284.11.
- 3209 **Beginning Administrator Mentoring and Induction Program** An allocation to districts to provide mentors for beginning administrators. The allocation is \$750 per semester for each eligible administrator, however, the amount could be prorated if the appropriation is insufficient. The funding shall be used to pay \$500 per semester, at a minimum, for the mentor of an eligible beginning administrator, with the balance used to pay the employer's share of contributions to FICA and IPERS or local retirement system (Des Moines) and other costs of implementing the induction program plan. Iowa Code section 284A.3.
- 3210 **Other restricted grants-in-aid**
- 3211 **Educational excellence program - Phase I** Revenue received under Iowa Code section 294A.6 for a salary supplement to assist districts and AEAs in providing regular compensation base salaries for teachers of at least \$23,000. The Phase I never becomes excess as districts and AEAs raise base salaries, instead the Phase I is considered to be a part of the salaries paid to teachers.
- 3212 **Educational excellence program - Phase II** Revenue received under Iowa Code section 294A.9 for a salary supplement for teachers. If the district and its certified bargaining representative reached a distribution agreement by July 15, 1987, the Phase II is distributed as negotiated. If they did not meet that deadline, the funding is distributed equally to all teachers qualified to receive Educational Excellence funding and whose base salary is at least \$23,000.
- 3214 **AEA flow through (IC 273.9)** The portion of the state foundation aid which the LEA is required by Iowa Code section 273.9(1) to include in its local certified budget but which is paid directly to the AEA from the state. The amount is found on the aid and levy worksheet. This amount is always considered by the LEA to have been received and paid timely within the fiscal year.

- 3216 **Iowa Early Intervention Block Grant** (Early Intervention) (Class Size Reduction) An appropriation for districts to provide the resources needed to reduce class sizes in basic skills instruction in kindergarten through third grade to the state goal of 17 students for every 1 teacher, to provide direction and resources for early intervention efforts to achieve a higher level of student success in the basic skills, especial reading, and to increase communication and accountability regarding student performance. Iowa Code section 256D.1.
- 3217 **Ambassador to Education** (Teacher of the Year) Funds in an amount equal to the salary and benefits the person selected by the governor as ambassador to education (teacher of the year) would have received from the district, or 30,000, whichever amount is greater, paid to the school district that employs the person selected. An additional amount is included to reimburse actual expenditures incurred as a result of the performance of the duties as ambassador for one-year while the teacher is on sabbatical. (IC 256.45)
- 3218 **Extended School Year Grants.** Grants to school districts or collaboration of school districts to provide technical assistance for conversion of an existing school to an extended school year calendar, or for investigating the possibility of converting an existing school within a district to an extended school year calendar. (IC 256.22)
- 3219 **Advancement of Women & Minorities in Administrative Positions** A pilot project to encourage the advancement or recruitment of women and minorities to administrative positions within the district. (IC 256.23)
- 3220 **Other restricted grants-in-aid**
- 3221 **Transportation aid for nonpublic students.** Revenues from the state for the transportation of resident students attending accredited or approved nonpublic schools on the same basis as resident public school students in accordance with Iowa Code subsection 285.2(14). (Must be reported as a revenue and cannot be used as a credit to an expenditure account)
- 3222 **Textbook aid for nonpublic students.** Revenues from the state for the purpose of providing textbook services to students attending accredited or approved nonpublic schools located within the district boundaries in accordance with Iowa Code section 301.1. Textbooks, adopted and purchased by the school district, shall be made available to pupils attending accredited nonpublic schools to the extent that state funds are made available. Textbook means books and loose-leaf or bound manuals, systems of reusable instructional materials or combinations of books and supplementary instructional materials which convey information to the student or otherwise contribute to the learning process, or electronic textbooks, including but not limited to computer software, applications using computer-assisted instruction, interactive videodisc, and other computer courseware and magnetic media. In order to be considered a textbook, the student must have access to an individual copy for classwork, or in the case of software, it is available on enough computers in the classroom that each student has access to it during class. Textbooks do not include teacher manuals, library books, or consumables. (Must be reported as a revenue and cannot be used as a credit to an expenditure account)
- 3224 **Mentoring/Induction of New Teacher's Support** (former program still active)
- 3225 **Reading Recovery.** A program to help the lowest achieving, least able children in 1<sup>st</sup> grade develop the strategies necessary for reading and writing independence . The goal is to bring the children to the average of their class so special assistance or long-term remediation will not be necessary.

- 3226 **Employability Skills Assessments Reimbursements (Work Keys)**
- 3227 **State Decategorization Grant (D-CAT) (DHS)** Decategorization of child welfare funding is intended to establish a system of delivering human services based upon client needs to replace a system based upon a multitude of categorical programs, each with different definitions and eligibility. The purposes of decategorization include but are not limited to redirecting child welfare funding to services which are more preventive, family-centered, and community0-based in order to reduce use of restrictive approaches which rely upon institutional, out-of-home, and out-of-community services. (IC 232.188)
- 3228 **Juvenile Delinquency Grant (Life Skills) (DHS/Judicial System) (IC 232.191)** Funding to develop or expand programs providing specific life skills and interpersonal skills training for adjudicated delinquent youth who pose a low to moderate risk to the community. (Rules 441-151)
- 3229 **Truancy Intervention Grant / Juvenile Crime Prevention Grants (DHR) (IC 232.191)** Funding to develop or expand school-based programs addressing truancy and school behavioral problems for youth ages 12-17, and to develop or expand an intensive tracking and supervision program for adjudicated delinquent youth at risk for placement who have been released from resident facilities, which shall include telephonic or electronic tracking and monitoring and intervention by juvenile authorities, and to develop or expand supervised community treatment for adjudicated delinquent youth who experience significant problems and who constitute a moderate community risk.
- 3230 **At Risk program grants (IC 279.51)**
- 3231 **Parent Education for At Risk (0-3 years old) (IC 279.51(2)(b)(2))** Grants to provide educational support services to parents of at-risk children age birth through 3 years old.
- 3232 **Child Development (3&4 years old)** Grants to provide new or additional child development services to at-risk children based on criteria in Iowa Code section 256A.3.
- 3233 **Public School, Child Development (3-5 years old) (IC 279.51(2)(b)(1))** Grants to establish programs for 3, 4, and 5 year old at-risk children which are a combination of preschool and full-day kindergarten.
- 3234 **Innovative At Risk (grades K-3) (IC256A.3)** Grants to provide new or additional child development services to at-risk children based on criteria in Iowa Code section 256A.3.
- 3237 **Family Resource (IC256A.4)** Grants to develop and offer a program which provides outreach and incentives for the voluntary participation of expectant parents and parents of children in the period of life from birth through age 5, who reside within district boundaries, in educational family support experiences designed to assist parents in learning about the physical, mental, and emotional development of their children.
- 3238 **At Risk 4-year-olds (IC256A.3)** Grants to provide new or additional child development services to at-risk children based on criteria in Iowa Code section 256A.3.

- 3239 **AEA Early Childhood Education** (IC 279.51(1)(a)) Grants to AEAs to assist district in developing program plans and budgets and to assist district in meeting other responsibilities in early childhood education.
- 3240 **Other restricted grants-in-aid**
- 3241 **Iowa Child Abuse Prevention Program**, (DHS) (IC 235A.1) DHS grants to community-based volunteer coalitions or councils to establish or expand community-based prevention projects or educational programs for the prevention of child abuse and neglect and to study and evaluate community-based prevention projects and educational programs for the problems of families and children.
- 3242 **Community Partnership** (Tobacco Settlement) (DPH) (IC 12.65 and 142A) A community partnership area shall encompass a county or multicounty area, school district or multischool district area, economic development enterprise zone or community empowerment area, and projects shall allow extensive involvement of youth in attaining the objectives of the program. Funds are for comprehensive tobacco use prevention and control initiatives to address reduction of tobacco use by youth and pregnant women, promote compliance by minor and retailers with tobacco sales laws and ordinance and enhancement of the capacity of youth to make healthy choices. The program will foster a social and legal climate in which tobacco use becomes undesirable and unacceptable, in which role models and those who influence youth promote healthy social norms and demonstrate behavior that counteracts the glamorization of tobacco use, and in which tobacco becomes less accessible to youth.
- 3243 **Foreign language grants**
- 3244 **Resources Enhancement and Protection Program** (REAP education program grants) (IC 455A.19)
- 3245 **Iowa conservation education grants** (455A.19) Revenues from the state for participation in innovative conservation education programs.
- 3246 **Innovative Substance Abuse Prevention Grant**
- 3248 **Education Technology Assistance** (IC 256.33) Revenues from the state to assist in the use of educational technology for instructional purposes. Uses include inservice training, research projects on ways to improve instruction using technology, demonstration projects that model effective uses of educational technology, and establishment of a clearinghouse for best practice.
- 3249 **National Assessment of Educational Progress (NAEP)** (IC 294A.25(5)) Program to determine the academic achievement of students in math, reading, science, US history, or geography.
- 3250 **School Food Service Program** (Fund 61 or 62)
- 3251 **School lunch cash assistance** (IC chapter 283A) Revenues from the state for the purpose of providing a school lunch program according to Iowa Code chapter 283A. Federal aid should not be included here.
- 3252 **School breakfast cash assistance** (IC chapter 283A) Revenues from the state for the purpose of providing a school breakfast program according to Iowa Code chapter 283A. Federal aid should not be included here.

- 3260 **Other restricted grants-in-aid**
- 3261 **Vocational aid** (IC section 2585) State funds to reimburse districts for a portion of the expenditures for salaries and authorized travel of vocational teachers in qualified vocational classes. Federal vocational aid should not be included here.
- 3263 **Iowa Regional High School Academies Initiative Planning Grants**, (HF 2549, Section 3.16(b))
- 3264 **Anatomical Gift Public Awareness Grant** (IC142C.15) Grants to conduct public awareness projects regarding anatomical gifts and transplantation.
- 3265 **Teacher exchange program grants** (IC 256.7(15)) Grants to establish a teacher exchange program.
- 3266 **Iowa Learning Technology Commission Grants** (IC 280A) Grants to provide training and learning opportunities in technology for students in 7<sup>th</sup> grade and their teachers and administrators.
- 3269 **Solid Waste Alternatives Program (SWAT)** (Safe Chemical Management for Schools Pilot Project) (DNR-COG) (455E.11)
- 3270 **Other restricted grants-in-aid**
- 3271 **Iowa comprehensive petroleum underground storage tank fund grant (DNR)** (IC 455B.474(2)(e)) Funds to close an underground storage tank to prevent any future release of a regulated substance into the environment. Removal of a tank is not required if the tank is filled with an inert material. (PPEL Fund or Capital Projects Fund)
- 3272 **Iowa disaster assistance** (IC 29C.6(17)) State funds to supplement federal disaster assistance in a are where the president of the US has declared a major disaster to exist in the state and financial assistance is essential to meet disaster related necessary expenses or serious needs of local governments adversely affected by the major disaster that cannot be otherwise adequately met from other means of assistance. (Generally PPEL Fund or Capital Projects Fund)
- 3273 **Vision Iowa School Infrastructure Program** (IC chapter 292) / Vision Iowa /CAT (DED) Grants from the Vision Iowa program to schools to assist with school infrastructure needs. School infrastructure is defined as those activities authorized in Iowa Code section 296.1 but does not include those activities related to stadiums, bus barns, a home or homes of a teacher or superintendent, procuring and improving a site for an athletic field, or improving a site already owned for an athletic field. (Capital Projects Fund)
- 3274 **Iowa Alliance for the Arts, LACES**
- 3275 **Iowa Arts Council, Artist in the School**
- 3276 **Community Grants** (DPH, DHR) (IC 232.190) Grants to collaborations of all relevant local government, school, and service agencies to develop plans based on community-wide consensus in how to remediate community problems related to juvenile crime. Services shall be



comprehensive, preventive, community-based, and shall utilize flexible delivery systems and promote youth development.

- 3277 **Labor Management Grant (IWD) (IAC877-9.1).** Grants from the department of workforce development to improve communications and facilitate dialogue between labor, management, and government on workforce development problems, to establish in-plant labor management committees, and to provide technical assistance to promote effective labor-management policies.
- 3278 **Career Pathways Grant (IC 256.39)** Grants to a consortium of school districts, community colleges, AEAs, and business and labor organizations for the purpose of measuring employability skills of students, developing curricula to integrate academic and work-based learning, and staff development to implement the curriculum. The program can also include career guidance and exploration, program accountability, encouragement of collaborative teaching, and service learning opportunities for students.
- 3279 **Odyssey of the Mind**
- 3280 **Other restricted grants-in-aid**
- 3281 **Telecommunications Council Grants (IC 8D.13(8))** Grants for education telecommunications applications to procure, operate, and maintain the ICN with sufficient capacity to serve the video, data, and voice requirements of the educational telecommunications system.
- 3282 **Electronic data interchange (EDI) (Project Easier) (IC 294A.25(7))** Grants to develop a K-12 management information system (MIS).
- 3283 **DOT Outdoor Classroom Grants**
- 3284 **Iowa Math and Science Coalition (IC 294A.25(9))** Appropriation to support the Iowa math and science coalition.
- 3285 **Geography Alliance (IC 294A.25(6))** Appropriation to support the Geography alliance.
- 3286 **SAFE Coalition Grant**
- 3287 **Environment First Funds (Million More by 2004) (Keepers of the Land (1/2)) (DNR) (IC 8.57A)** Grants for the protection, conservation, enhancement, or improvement of natural resources or the environment.
- 3288 **Trees Forever (PPEL Fund or Capital Projects Fund)**
- 3289 **Earth Year 2000 grants (DNR)**
- 329X **Reserved for Special Education Weightings**
- 3300
- 330X **Reserved for Special Education Levels**
- 3310 **Other restricted grants-in-aid**

- 3311 **Early Childhood Programs grant** (Empowerment) (DHS) (IC 28.9(3)) Grants to community empowerment boards for early childhood programs.
- 3312 **School Ready Children grants account** (Empowerment) (IC 28.7, 28.8(2)) Grants for a community empowerment board that has developed an approved school ready children plan. Grants shall be used to various preschool services, but priority is given to program that provide preschool services on a voluntary basis to children deemed at risk of not succeeding in elementary school, training child care providers and others to encourage early intellectual stimulation of very young children, and offering parent support and education programs on a voluntary basis to parents of children from birth through five years of age.
- 3313 **Community Coalition Grant** (Youth Mentoring Program) (DPH) (IC 125.59) Grants to community coalitions for substance abuse prevention programs.
- 3320 **Other restricted grants-in-aid**
- 3321 **Reserved for State Medicaid Match**
- 3330 **Other restricted grants-in-aid**
- 3331 **Closing the Achievement Gap Grants** (SF 2298, Sec 80 (14))
- 3360 **Other restricted grants-in-aid**
- 3361 **School Infrastructure Supplemental Amount** (Local Option tax for schools) A supplemental amount paid to school districts with sales tax capacity per student below the amount specified in Code. The amount is calculated as the guaranteed school infrastructure per pupil amount less the district's pro rata share of local sales and service tax for school infrastructure purposes. (IC chapter 423E) (Fund 33 only)
- 3700 **State grants-in-aid through other Agencies**
- 3800 **Revenue in Lieu of Taxes.** Commitments or payments made out of general revenues by a state to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property. It includes payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the state.
- 3801 **Military credit** (IC chapter 427) (Tax funds only). Revenue received in lieu of taxes on exempt military property located within the district per Iowa Code chapter 427. Military credit revenue must be spread against the various individual tax funds in the same proportion as other district taxes received.
- 3802 **Machinery & Equipment Replacement (M & E)** (IC 427B.18) Payment from the industrial machinery, equipment, and computers replacement fund. (Tax funds only)
- 3811 **Wetlands and prairie lands revenue in lieu of taxes** (IC 427.1(23)) Revenues as a result of property tax exemptions granted to owned of land designated as native prairie or land designated as a protected wetland by the DNR. (Tax funds only)

- 3812 **Open space property payment in lieu of taxes** (DNR) (IC 465A.4) Revenues as a result of property tax exemptions granted for land designated as open spaces property by the DNR (Tax funds only)
- 3900 **Revenue for/on Behalf of the School District/AEA.** Commitments or payments made by a state for the benefit of the school district or contributions of equipment or supplies. Such revenue includes the payment of a pension fund by the state on behalf of a school district employee for services rendered to the school district and a contribution of capital assets by a state unit to the school district. Separate accounts may be maintained to identify the specific nature of the revenue item.
- 4000 **Revenue From Federal Sources.**
- Transferability under NCLB. One of the provisions of the No Child Left Behind Act allows states to transfer federal grants in some programs to certain other programs. Revenues should be shown as the original grant received and not revenues to the grant to which transferred. Likewise, expenditures will be shown using the project number of the original grant but the allowable uses of the grant to which transferred.
- 4100 **Unrestricted Grants-in-Aid Direct From the Federal Government.** Revenues direct from the federal government as grants to the school district that can be used for any legal purpose desired by the school district without restriction.
- 4101 **Impact Aid** (CFDA 84.041) (General Fund for maintenance; PPEL or Capital Projects Fund for Construction)
- 4200 **Unrestricted Grants-in-Aid From the Federal Government Through the State.** Revenues from the federal government through the state as grants that can be used for any legal purpose desired by the school district without restriction.
- 4201 **Innovative Education Program Strategies** (Title V (formerly Title VI), Chapter 2), (CFDA 84.298)
- 4202 **Innovative Education Program Strategies, Carryover.** Funds become available on July 1 and are coded under 4201 for the first 15 months (July 1 to September 30 of subsequent year); if funds are not completely obligated at the end of the 15 months, they become carryover funding coded to 4202.
- 4203 **Flood Control Projects** (CFDA 12.106) (PPEL Fund or Capital Projects Fund)
- 4300 **Restricted Grants-in-Aid Direct From the Federal Government.** Revenues direct from the federal government as grants to the school district that must be used for a categorical or specific purpose. If such money is not completely used by the school district, it usually is returned to the governmental unit.
- 4300 **Other restricted grants-in-aid direct from the Federal Government**
- 4302 **Impact Aid - Facilities Maintenance**, (P.L. 81-815) (CFDA 84.040) (General Fund for maintenance; PPEL or Capital Projects Fund for Restorations/Improvements)
- 4308 **Grants for Agricultural Research**, Special Research Grants (CFDA 10.200)

- 4309 **Secondary Agriculture Education Grants** (CFDA 10.226)
- 4310 **Other restricted grants-in-aid direct from the Federal Government**
- 4311 **Distance Learning and Telemedicine Loans and Grants** (CFDA 10.855)
- 4312 **Community Facilities Loans and Grants** (CFDA 10.766) (PPEL Fund or Capital Projects Fund)
- 4313 **Promotion of the Humanities\_Education Development and Demonstration** (Community of Learners) (CFDA 45.162)
- 4314 **Junior Reserve Officer's Training Corp (ROTC)** (No CFDA number and not subject to A-133)
- 4315 **Opportunities for Youth – Youthbuild Program** (CFDA 14.243)
- 4316 **Juvenile Mentoring Program (JUMP)** (CFDA 16.726)
- 4317 **Environmental Education Grants** (CFDA 66.951)
- 4318 **Rural Outreach – Rural Network Development Program** (Rural Health Outreach Grant) (CFDA 93.912)
- 4319 **Child Care Development Block Grants** (CFDA 93.575) (Used with program 840) (Generally Fund 62)
- 4320 **Other restricted grants-in-aid direct from the Federal Government**
- 4321 **Head Start** (CFDA 93.600)
- 4322 **Bilingual Education Support Services** (CFDA 84.194) (Del 2002B)
- 4323 **Bilingual Education – Program Development & Implementation** (CFDA 84.288) (Del 2002B)
- 4324 **Foreign Language Assistance Grant** (CFDA 84.293)
- 4325 **Bilingual Education\_Comprehensive School Grants** (CFDA 84.290) (Del 2002B)
- 4326 **Bilingual Education\_Professional Development** (CFDA 84.195)
- 4327 **Indian Education – Assistance to Schools** (CFDA 15.130)
- 4328 **Bilingual Education -- Systemwide Improvement Grant** (CFDA 84.291) (Del 2002B)
- 4329 **Safe and Drug-Free Schools & Communities--National Programs** (CFDA 84.184)
- 4330 **Other restricted grants-in-aid direct from the Federal Government**

- 4331 **Cash in lieu of commodities in National School Lunch Program** (CFDA 10.550) (Funds 61 or 62 only)
- 4332 **Foreign Language Incentive Program** (CFDA 84.294)
- 4333 **Literacy Through School Libraries** (CFDA 84.364)
- 4334 **Rural Education Achievement Program (REAP)** (Small Rural School Achievement Program) (SRSA) (CFDA 84.358)
- 4335 **Twenty-first Century Community Learning Centers** (CFDA 84.287)
- 4336 **Fund for the Improvement of Education** (Smaller Learning Communities Program) (Promotion of School Readiness through Early Childhood Emotional and Social Development) (CFDA 84.215)
- 4337 **Rehabilitation Services\_Service Projects** (Super Sports) (CFDA 84.128)
- 4338 **Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-Up)** (CFDA 84.334)
- 4339 **Fund for the Improvement of Education** (Carol M. White Physical Education Program) (CFDA 84.215)
- 4340 **Other restricted grants-in-aid direct from the Federal Government**
- 4341 **Early Reading First** (CFDA 84.359)
- 4342 **Special Education\_Research and Innovation to Improve Services and Results for Children with Disabilities** (CFDA 84.324)
- 4343 **Early Learning Fund** (CFDA 93.577)
- 4344 **Advanced Placement Program** (CFDA 84.330)
- 4345 **Teacher Quality Enhancement Grants** (CFDA 84.336)
- 4346 **Drug-Free-Communities Support Program** (CFDA 93.276)
- 4347 **Developing, Testing, and Demonstrating Promising New Programs** (CFDA 16.541)
- 4348 **Rural Business Enterprise Grants** (Child Care Initiative) (CFDA 10.769)
- 4500 **Restricted Grants-in-Aid From the Federal Government Through the State.** Revenues from the federal government through the state as grants to the school district that must be used for a categorical or specific purpose.
- 4501 **Title I**
- 4501 **Title I Grants to Local Education Agencies,** (CFDA 84.010)
- 4502 **Private School - Capital Expenses** (Title 1), (CFDA 84.216) (Capital Projects Fund)

- 4503 **Migrant Education - Basic State Grants Program** (Title I migrants), (CFDA 84.011)
- 4504 **Title I Accountability Grants**, (CFDA 84.348)
- 4506 **Title I Program for Neglected & Delinquent Children** (CFDA 84.013)

Federal Title I and Title V, Part A, funds are initially available for a 15-month period, beginning on the July 1 preceding the federal fiscal year for which the funds are appropriated and continuing until the end of that federal fiscal year (September 30). If all of the allocation is not obligated by the end of the federal fiscal year for which Congress appropriated the funds, the remaining funds may be obligated during a carryover period of an additional 12 months, subject to certain limitations. Thus funds are available for a maximum of 27 months. The first 15 months are considered the initial program and the additional 12 months are considered the carryover program. It is important for federal reporting purposes that these programs be properly accounted for in the correct initial program account code or carryover program account code.

- 4508 **Title I Grants to LEAs, carryover** Funds become available on July 1 and are coded under 4501 for the first 15 months (July 1 to September 30 of subsequent year); if funds are not completely obligated at the end of the 15 months, they become carryover funding coded to 4508.
- 4509 **Title I Migrant Education, carryover.** Funds become available on July 1 and are coded under 4503 for the first 15 months (July 1 to September 30 of subsequent year); if funds are not completely obligated at the end of the 15 months, they become carryover funding coded to 4509.
- 4510 **Other restricted grants-in-aid from the Federal Government through the State**
- 4520 **Individuals with Disabilities Education Act (IDEA)** (formula grants)
- 4521 **Special Education - Grants to States (Part B Section 611)** (Mandated flowthrough, Parent-Educator Connection, Assistive Technology, Collaborate Early Literacy, others excluding Success 4 and Positive Behavior Support (see 4529)) (CFDA 84.027)
- 4522 **Special Education - Preschool Grants** (Part B, Section 619, Preschool, ages 3-5) (CFDA 84.173)
- 4523 **Special Education - Grants for Infants and Families with Disabilities** (Part C, Infants & Toddlers, ages 0-2) (CFDA 84.181)
- 4526 **Special Education – State Program Improvement Grants for Children with Disabilities** (Career Ladder, IEP Initiative, Literacy Initiative Every Child Reads) (CFDA 84.323)
- 4527 **Special Education Technical Assistance and Dissemination to Improve Services & Results for Children with Disabilities** (CFDA 84.326)
- 4528 **Services for Children with Deaf - Blindness** (CFDA 84.025) (Del 1998B)
- 4529 **Special Education - Grants to States** (Success 4 Planning, Positive Behavior Support) (CFDA 84.027)
- 4530 **Carl D. Perkins Vocational & Applied Technology Education Act of 1990**

- 4531 **Vocational Education - Basic Grants to States** (Title II C) (CFDA 84.048)
- 4532 **Title II, subpart 1, Single Parents, Displaced Homemakers, Single Pregnant Women, and Sex Equity** (CFDA 84.048)
- 4533 **Title II, subpart 2, Correction Education** (CFDA 84.048)
- 4535 **Title III, B, Consumer/Homemaking** (CFDA 84.048)
- 4536 **Tech-Prep Education** (Title III, E) (CFDA 84.243)
- 4540 **Other restricted grants-in-aid from the Federal Government through the State**
- 4541 **Abstinence Education** (CFDA 93.235)
- 4542 **Juvenile Justice and Delinquency Prevention – State Grants**, (DHR) (Student Advocate / Family Support Specialist) (CFDA 16.540)
- 4543 **Juvenile Justice and Delinquency Prevention – State Grants**, (DHR) (Compliance with Federal Juvenile Justice and Delinquency Prevention Act) (JJJPA) (CFDA 16.540)
- 4544 **Juvenile Justice and Delinquency Prevention – State Grants**, (DHR) (Community Collaboration Support) (CFDA 16.540)
- 4545 **Juvenile Justice and Delinquency Prevention – State Grants**, (DHR) (Youth Input Programs) (CFDA 16.540)
- 4546 **Juvenile Accountability Incentive Block Grant** (JAIBG) (Juvenile Drug Court) (DHR) (CFDA 16.523)
- 4547 **Consolidated Knowledge Development and Application Program** (Reconnecting Youth in Iowa) (State Incentive Grant) (DPH) (CFDA 93.230)
- 4548 **Comprehensive School Reform Demonstration** (CFDA 84.332)
- 4549 **Class Size Reduction** (CFDA 84.340)
- 4550 **Child Nutrition Act** (Funds 61 or 62 only)
- 4552 **School Breakfast Program** (CFDA 10.553)
- 4553 **National School Lunch Program** (CFDA 10.555)
- 4554 **Child and Adult Care Food Program** (CFDA 10.558)
- 4555 **Special Milk Program for Children** (CFDA 10.556)
- 4556 **Summer Food Service Program for Children** (CFDA 10.559)
- 4557 **Fresh Fruit and Vegetable Program** (CFDA 10.582)

- 4558 **Team Nutrition Grant** (CFDA 10.574)
- 4559 **Nutrition Education and Training Program** (CFDA 10.564)
- 4560 **Other restricted grants-in-aid from the Federal Government through the State**
- 4561 **Adult Education - State Grant Program** (Adult Basic Education) (ABE)  
(CFDA 84.002)
- 4562 **Byrne Formula Grant Program** (Strengthening Families) (GASA, DE / ISU) (CFDA 16.579)
- 4563 **Eisenhower Professional Development State Grants** (Every Student Initiative) (CFDA 84.281)
- 4564 **Immigrant Education** (CFDA 84.162) (Del 2002B)
- 4565 **Education for Homeless Children and Youth** (School Programs and Services for Homeless Children and Youth) (CFDA 84.196)
- 4566 **Public Assistance Grants** (FEMA Disaster Assistance) (CFDA 83.544) (Generally PPEL Fund or Capital Projects Fund)
- 4567 **Even Start - State Education Agencies** (CFDA 84.213)
- 4568 **Head Start** (Iowa Head Start Collaborative) (CFDA 93.600)
- 4569 **Promoting Safe and Stable Families** (DHS Decategorization – Federally funded) (CFDA 93.556)
- 4570 **Other restricted grants-in-aid from the Federal Government through the State**
- 4571 **Petroleum Violation Escrow Funds** (DNR Energy), (No CFDA number, but A-133)
- 4572 **Learn and Serve America – School and Community Based Programs**,  
(Next Steps) (CFDA 94.004)
- 4573 **Learn and Serve America – School and Community Based Programs** (ComServ Iowa)  
(Service Learning) (CFDA 94.004)
- 4574 **Education and Human Resources** (National Science Foundation President’s Award for Excellence in Math & Science Teaching) (CFDA 47.076)
- 4576 **Star Schools**, (IPTV, DE) (CFDA 84.203)
- 4577 **Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems** (AIDS Education) (CFDA 93.938)
- 4578 **State and Community Highway Safety** (Safety Education) (CFDA 20.600)



- 4579 **Promotion of the Arts – Partnership Agreements** (National Endowment for the Arts) (Cultural Affairs) (CFDA 45.025)
- 4580 **Other restricted grants-in-aid from the Federal Government through the State**
- 4581 **Goals 2000 - State and Local Education Systemic Improvement Grants** (CFDA 84.276)
- 4582 **Fund for the Improvement of Education** (Character Education) (Iowa’s Bilingual and ESL Training (FIE) Program) (CFDA 84.215)
- 4583 **Bilingual Education Support Services** (CFDA 84.194)
- 4584 **Byrd Honors Scholarships** (CFDA 84.185)
- 4585 **Enhancing Education Through Technology** (Title II D) (E2T2) (ESETP) (Formerly Technology Literacy Challenge Fund Grants) (CFDA 84.318)
- 4586 **AmeriCorps** (DED) (CFDA 94.006)
- 4587 **Senior Community Service Employment Program (SCSEP)** (CFDA 17.235)
- 4588 **Employment Services and Job Training – Pilot and Demonstration Program** (School to Work) (CFDA 17.249)
- 4589 **Secondary Education and Transitional Services for Youth with Disabilities** (Project Iowa: Statewide Systems Change to Enhance (CFDA 84.158) (Del 1998B)
- 4590 **Other restricted grants-in-aid from the Federal Government through the State**
- 4591 **Safe and Drug Free Schools and Communities - State Grants** (CFDA 84.186)
- 4593 **Job Training Partnership Act** (DED) (CFDA 17.250)
- 4594 **Safe and Drug Free Schools and Communities – State Grants**, (Governor's Replication Grant) (CFDA 84.186)
- 4595 **Safe and Drug Free Schools and Communities – State Grants** (D.A.R.E.) (CFDA 84.186)
- 4597 **Employment Services and Job Training Pilots \_Demonstrations and Research** (Work Start) (CFDA 17.249)
- 4598 **Rehabilitation Services - Vocational Rehabilitation Grants to States** (Cooperative Program for Youth with Disabilities in Transition to Competitive Employment) (TAP) (CFDA 84.126)
- 4599 **Public Health and Social Services Emergency Fund** (Prevention Flood Relief Grant) (DPH) (CFDA 93.003)
- 4600 **Additional restricted grants-in aid from the Federal Government through the State**
- 4610 **Health and Human Services Grants**

- 4611 **Child Care Mandatory and Matching Funds of the Child Care and Development Fund** (DHS) (CFDA 93.596) and Child Care Development Block Grants (DHS) (CFDA 93.575)
- 4612 **Refugee and Entrant Assistance – Discretionary Grants** (Refugee Service Impact Grants) (CFDA 93.576)
- 4613 **State Children’s Insurance Program (HAWK –I)** (DHS) (CFDA 93.767)
- 4614 **Drug Abuse Research Programs** (Capable Families and Youth Program) (ISU) (CFDA 93.279)
- 4615 **Temporary Assistance for Needy Families (TANF)** (DHS) (Empowerment) (CFDA 93.558)
- 4616 **Child Care Development Block Grants** (DHS) (Wrap-Around Child Care) (CFDA 93.575)
- 4617 **Community Mental Health Services, Block Grants** (DHS) (CFDA 93.958)
- 4618 **State Rural Hospital Flexibility Program** (CFDA 93.241)
- 4619 **Centers for Disease Control and Prevention\_ Investigations and Technical Assistance** (Harkin Wellness Grant) (CFDA 93.283)
- 4630 **Department of Human Services, Medicaid**
- 4633 **Medical Assistance Program (Medicaid Administration or time study)** (CFDA 93.778)
- 4634 **Medical Assistance Program (Medicaid Direct Service Reimbursement)** (CFDA 93.778, not subject to A-133 since Districts are vendors, not subrecipients)
- 4640 **Department of Education Grants**
- 4641 **Reading Excellence Program** (CFDA 84.338)
- 4642 **Rural Education Achievement Program (REAP)** (Rural and Low-Income School Program) (CFDA 84.358)
- 4643 **Title IIA - Federal Teacher Quality Program (Every Student Counts)** (CFDA 84.367)
- 4644 **Title III – English Language Acquisition State Grants** (CFDA 84.365)
- 4645 **Reading First State Grants** (CFDA 84.357)
- 4646 **Twenty-first Century Community Learning Centers** (CFDA 84.287)
- 4647 **Safe and Drug-Free Schools & Communities--National Programs** (Community Service for Expelled/Suspended Students) (CFDA 84.184)
- 4648 **Grants for State Assessments and Related Activities** (Title VI A) (UI - ITAP) (CFDA 84.369)
- 4649 **Math and Science Partnerships** (Title II B) (CFDA 84.366)

- 4650 **Department of Education Grants** (continued)
- 4651 **Charter Schools** (CFDA 84.282)
- 4652 **Javits Gifted and Talented Students Education Grant Program** (CFDA 84.206)
- 4653 **Grants for Enhanced Assessment Instruments** (CFDA 84.368)
- 4654 **Advanced Placement Program** (CFDA 84.330)
- 4655 **Teacher Quality Enhancement Grants** (CFDA 84.336)
- 4656 **Elementary and Secondary Education Hurricane Relief Programs** (CFDA 84.938)
- 4657 **Ready to Teach** (CFDA 84.286)
- 4660 **Department of Education Infrastructure Grants**
- 4661 **School Renovation, IDEA, and Technology Grants Program** (CFDA 84.352) (PEEL Fund or Capital Projects Fund)
- 4662 **Fund for the Improvement of Education** (Iowa Demonstration Construction Grants) (CFDA 84.215) (PEEL Fund or Capital Projects Fund)
- 4670 **Other Agency Grants**
- 4671 **State Administrative Matching Grants for Food Stamp Program** (BASICS - Building and Strengthening Iowa Community Support for Nutrition and Health) (DPH) (CFDA 10.561)
- 4676 **Assistive Technology (UI-IPAT)** (CFDA 84.224)
- 4677 **Fund for the Improvement of Education** (Star Schools Connectivity Grant) (IPTV) (CFDA 84.215)
- 4678 **Enforcing Underage Drinking Laws Program** (DHR) (CFDA 16.727)
- 4679 **State Library of Iowa Program (SLI)** (CFDA 45.310)
- 4680 **Other restricted grants-in-aid from the Federal Government through the State**
- 4681 **Public Safety Partnership & Community Policing Grants (COPS)** (DHR) (CFDA 16.710)
- 4682 **Cooperative Forestry Assistance (Keepers of the Land Planting Grant (1/2))** (CFDA 10.664) (PEEL Fund or Capital Projects Fund)
- 4683 **Mine Health and Safety Grants** (CFDA 17.600)
- 4684 **Nonpoint Source Implementation Grants** (Water Quality) (DNR) (CFDA 66.460)
- 4685 **State Energy Program Special Projects** (DNR) (CFDA 81.119)

- 4686 **Solid Waste Management Assistance Grants** (DNR) (CFDA 66.808)
- 4700 **Grants-in-Aid From the Federal Government Through Other Intermediate Agencies.**  
Revenues from the federal government through an intermediate agency.
- 4710 **Through an Iowa LEA**
- 4720 **Through an AEA**
- 4730 **Through a City**
- 4731 **Community Development Block Grant** (CFDA 14.218)
- 4735 **Drug-Free Communities Support Program Grants** (CFDA 16.729)
- 4740 **Through a County**
- 4750 **Through a University/College**
- 4752 **Aerospace Education Services Program** (Iowa Space Grant) (CFDA 43.001)
- 4753 **Cooperative Extension Service** (Youth Marketplace Program) (CFDA 10.500)
- 4754 **Social Security Research and Demonstration** (Smart Start) (CFDA 96.007)
- 4760 **Through a Community College**
- 4790 **Through another agency**
- 4791 **Surveys Studies, Investigations Demonstrations and Special Purpose Activities Relating to the Clean Air Act** (Clean School Bus Program) (CFDA 66.034)
- 4792 **Rural Outreach – Rural Network Development Program** (Access 4) (CFDA 93.912)
- 4800 **Revenue in Lieu of Taxes.** Commitments or payments made out of general revenues by the federal government to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property or other tax base. Such revenue includes payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the federal governmental unit.
- 4810 **Payments in Lieu of Taxes**
- 4811 **Payment in Lieu of Taxes** (CFDA 15.226, but not subject to A-133)
- 4812 **Payments to States in Lieu of Real Estate Taxes** (CFDA 12.112, but not subject to A-133)
- 4900 **Revenue for/on Behalf of the School District.** Commitments or payments made by the federal government for the benefit of the school district, or contributions of equipment or supplies. Such revenue includes a contribution of capital assets by a federal governmental unit to the school district and foods donated by the federal government to the school district.

Separate accounts should be maintained to identify the specific nature of the revenue item.

- 4950 **Child Nutrition Act** (Funds 61 or 62 only)
- 4951 **Food Distribution** (Child Nutrition Act, Commodities) (CFDA 10.550) Commodities are recorded at fair value and are the same amount as was recorded as an expense.
- 5000 **Other Financing Sources**
- 5100 **Issuance of Bonds.** Used to record the face amount of the bonds that are issued. Short-term debt proceeds should *not* be classified as revenue. When a school district issues short-term debt (debt with a duration of less than 12 months) that is to be repaid from governmental funds, a liability (notes payable) should be recorded in the balance sheet of the fund responsible for repayment of the debt.
- 5110 **Bond Principal.** Used to record the face amount of bonds sold. Used in Funds 3X or 40 only.
- 5111 **Original General Obligation Bonds** Used to record the face amount of general obligation bonds sold. (Capital Projects Fund 31 or 32 only)
- 5112 **Refunding Bonds** Used to record the face amount of refunding bonds sold to retire original general obligation bonds. (IC 298.20) (Debt Service Fund 40 only)
- 5113 **Revenue Bonds** (IC 423E) Used to record the face amount of revenue bonds sold to make immediately available funding for school infrastructure purposes against the Local Option Sales and Services Tax for School Infrastructure revenues. (Capital Projects Fund 33 only)
- 5120 **Premium on the Issuance of Bonds.** Proceeds from that portion of the sale price of bonds in excess of their par value. The premium or discount represents an adjustment of the interest rate and will be amortized using expenditure object account 834 or revenue account 6200. (Debt Service Fund or Capital Projects Funds 31, 32, or 33 only)
- 5130 **Accrued interest** (Debt Service Fund or Capital Projects Fund 31, 32 or 33 only)
- 5200 **Fund Transfers In.** Used to classify operating transfers from other funds of the district. Operating transfers are transactions which withdraw money from one fund and place it in another without recourse. Interfund loans are not recorded here, but are handled through the balance sheets in the funds affected.  
  
Show as 52 plus the 2-digit number of the fund from which the transfer originated.
- 5210 Interfund Transfer from **General Fund**
- 5220 Interfund Transfer from **Special Revenue Funds**
- 5221 Interfund Transfer from **Student Activity Fund**
- 5222 Interfund Transfer from **Management Fund.** If Management Fund is used to pay the insurance deductible for property or liability claims, the amount will be transferred to the fund from which it is appropriate to may the expenditure, usually PPEL or General Fund.

- 5223 Interfund Transfer from **Physical Plant & Equipment Levy (PPEL) Fund**
- 5224 Interfund Transfer from **Public Education and Recreation Levy (PERL) Fund**
- 5225 Interfund Transfer from **AEA Special Education Instruction Fund**
- 5226 Interfund Transfer from **AEA Juvenile Home Fund**
- 5227 Interfund Transfer from **Support Trust Funds**
- 5228 Interfund Transfer from **67.5 cent Levy Fund**
- 5229 Interfund Transfer from **Library Levy Fund**
- 5230 Interfund Transfers from **Capital Projects Funds**. Any balance remaining in a capital project fund after the capital project is completed may be retained for future capital projects in accordance with the original purpose of the bond issue or VPPEL levy; or may be transferred, by board resolution, to the debt service fund, the PPEL fund, or other fund from which the surplus originated; or with a vote of the electors, transferred to the general fund in accordance with Iowa Code section 278.1(5).
- 5231 Interfund Transfer from **Capital Projects Fund, General Obligation Bond**
- 5232 Interfund Transfer from **Capital Projects Fund 32**
- 5233 Interfund Transfer from **Capital Projects Fund, Local Option Sales & Services Tax Fund (LOSST)**
- 5234 Interfund Transfer from **Capital Projects Fund 34**
- 5235 Interfund Transfer from **Capital Projects Fund 35**
- 5236 Interfund Transfer from **Capital Projects Fund 36**
- 5237 Interfund Transfer from **Capital Projects Fund 37**
- 5238 Interfund Transfer from **Capital Projects Fund 38**
- 5239 Interfund Transfer from **Capital Projects Fund 39**
- 5240 Interfund Transfer from **Debt Service Fund**. Funds remaining in the debt service fund after payment of all outstanding debt in accordance with the original purpose of the indebtedness may be transferred by board resolution to the PPEL fund or with a vote of the electors transferred to the General Fund in accordance with Iowa Code section 278.1(5).
- 5250 Interfund Transfer from **Permanent Funds**
- 5251 Interfund Transfer from **Permanent Fund 51**
- 5252 Interfund Transfer from **Permanent Fund 52**

- 5253 Interfund Transfer from **Permanent Fund 53**
- 5254 Interfund Transfer from **Permanent Fund 54**
- 5255 Interfund Transfer from **Permanent Fund 55**
- 5256 Interfund Transfer from **Permanent Fund 56**
- 5257 Interfund Transfer from **Permanent Fund 57**
- 5258 Interfund Transfer from **Permanent Fund 58**
- 5259 Interfund Transfer from **Permanent Fund 59**
- 5260 Interfund Transfer from **Enterprise Funds**
- 5261 Interfund Transfer from **School Nutrition Fund**
- 5262 Interfund Transfer from **Child Care Fund**
- 5263 Interfund Transfer from **Regular Education Preschool Fund**
- 5264 Interfund Transfer from **Student Construction Fund**
- 5265 Interfund Transfer from **Enterprise Fund 65**
- 5266 Interfund Transfer from **Enterprise Fund 66**
- 5267 Interfund Transfer from **Enterprise Fund 67**
- 5268 Interfund Transfer from **Enterprise Fund 68**
- 5269 Interfund Transfer from **Enterprise Fund 69**
- 5270 Interfund Transfer from Internal Services Fund (Not Appropriate as Transfer)
- 5280 Interfund Transfer from **Trust Funds**
- 5281 Interfund Transfer from **Scholarship Trust Fund**
- 5282 Interfund Transfer from **Trust Fund 82**
- 5283 Interfund Transfer from **Trust Fund 83**
- 5284 Interfund Transfer from **Trust Fund 84**
- 5285 Interfund Transfer from **Trust Fund 85**
- 5286 Interfund Transfer from **Trust Fund 86**
- 5287 Interfund Transfer from **Trust Fund 87**

- 5288 Interfund Transfer from **Trust Fund 88**
- 5289 Interfund Transfer from **Trust Fund 89**
- 5290 Interfund Transfer from Agency Funds (Not Appropriate as Transfer)
- 5300 **Proceeds From the 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 on the disposal of property for Proprietary or Fiduciary funds is recorded in account 1930. Account 5300 should be used only for proceeds from the disposal of assets that do not have significant value. The reporting of major asset sales should be recorded as Special Items using account 6300. Governmental Fund only.
- 5311 **Compensation for loss of fixed assets** Proceeds received, generally from insurance, to compensate for destruction or loss of real property. (For significant losses see 6410)
- 5313 **Sales of real property** (IC 297.22) Proceeds from the sale or disposition of real property shall be deposited in the PPEL fund. (PPEL Fund only) (For significant sales, see 6320)
- 5314 **Sales of equipment and materials** Proceeds from the sale or disposition other than real property shall be deposited in the General Fund. (IC 297.22) (General Fund only)
- 5400 **Loan Proceeds.** Proceeds from loans greater than 12 months. (General Fund or PPEL Fund only).
- 5410 **Loan principal**
- 5420 **Premium**
- 5430 **Accrued Interest**
- 5500 **Capital Lease Proceeds.** Proceeds from capital leases/lease purchases. (PPEL Fund or capital projects fund only).
- 5600 **Other Long-Term Debt Proceeds.** Proceeds from other long-term debt instruments not captured in the preceding codes (e.g., certificates of obligation). Tax Funds only.
- 5800 **Residual Equity Transfers In.** Transactions which transfer the entire remaining fund balance of a fund which is closed and place it in another without recourse. Interfund loans are not recorded here, but are handled through the balance sheets in the funds affected. Not used in Fiduciary or Internal Service Funds.  
  
Show as 58 plus the 2-digit fund number of the fund from which the transfer originated.
- 5830 Residual Equity Transfers from **Capital Projects Funds**
- 5831 Residual Equity Transfer from **Capital Projects Fund, General Obligation Bond**
- 5832 Residual Equity Transfer from **Capital Projects Fund 32**



- 5833 Residual Equity Transfer from **Capital Projects Fund, Local Option Sales & Services Tax Fund (LOSST)**
- 5834 Residual Equity Transfer from **Capital Projects Fund 34**
- 5835 Residual Equity Transfer from **Capital Projects Fund 35**
- 5836 Residual Equity Transfer from **Capital Projects Fund 36**
- 5837 Residual Equity Transfer from **Capital Projects Fund 37**
- 5838 Residual Equity Transfer from **Capital Projects Fund 38**
- 5839 Residual Equity Transfer from **Capital Projects Fund 39**
- 5840 Residual Equity Transfer from **Debt Service Fund**
- 5860 Residual Equity Transfer from **Enterprise Funds**
- 5862 Residual Equity Transfer from **Child Care Fund**
- 5863 Residual Equity Transfer from **Regular Education Preschool Fund**
- 5864 Residual Equity Transfer from **Student Construction Fund**
- 5865 Residual Equity Transfer from **Enterprise Fund 65**
- 5866 Residual Equity Transfer from **Enterprise Fund 66**
- 5867 Residual Equity Transfer from **Enterprise Fund 67**
- 5868 Residual Equity Transfer from **Enterprise Fund 68**
- 5869 Residual Equity Transfer from **Enterprise Fund 69**
- 5900 **Upward Adjustments to Beginning Fund Balance.** Record here any changes to a prior period that would have increased beginning fund balance had the changes been made in the prior period. Record only changes that occurred after the final CAR-COA was accepted.
- 6000 **Other Items**
- 6100 **Capital Contributions.** Capital assets acquired as the result of a donation or bequest of an individual, estate, other government, a corporation or an affiliate organization. Proprietary Funds only.
- 6200 **Amortization of Premium on Issuance of Bonds.** Credit entries associated with the amortization of debt premiums in connection with the issuance of debt. This account is used in Fund 01 only.

This account has been established for premium amortization so that districts may report amortization of debt premiums and discounts separately as required in certain states (or

where only credits may be reported for revenue codes and only debits for expenditure codes). In Iowa premiums and discounts are accounted for separately. Premiums are reported in source 6200, and discounts are reported in object 834.

- 6300 **Special Items.** 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, these 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.
- 6310 **Reorganization Settlements.** Proceeds received in a settlement due to the reorganization of other school districts. The district receiving the proceeds is not a party to the reorganization. Do not include here beginning balances from the former school districts that are parties to the reorganization; instead add together the beginning balances of all districts that are parties to the reorganization as a single beginning balance of the newly reorganized district.
- 6320 **Sales of Significant Real Property (IC 297.22)** Proceeds from the sale or disposition of real property shall be deposited in the PPEL fund. (PPEL Fund only) (See also 5313)
- 6330 **Sale of Significant Capital Assets, excluding buildings (IC 297.22)** Proceeds from the sale or disposition of property other than real property shall be deposited in the General fund. (General Fund only) (See also 5314)
- 6390 **Other Special Items.** Other special items not captured in the 6300 series.
- 6400 **Extraordinary Items.** Used to classify items in accordance with GASB 34. 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, these 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.
- 6410 **Compensation for Significant Loss of Fixed Assets (For insignificant losses see 5311)** Proceeds received, generally from insurance, to compensate for destruction or loss of real property.
- 6420 **Significant Bequest or Donation from Private Source** Revenue associated with contributions and donations made by private organizations. These organizations include, but are not limited to, educational foundations, PTA/PTO organizations, campus booster clubs, and private individuals. This code should be used to record on-behalf payments made by private organizations to school district personnel (e.g., stipends paid to teachers or other school district staff). (For insignificant bequests or donations see 192X)

## FACILITY/OPERATING UNIT CODES

Facility is a classification used in Iowa that combines the following two federal classification: Level of Instruction and Operating Unit. These dimensions are described below. In lieu of using the combined federal classifications, Iowa school districts and AEAs may use the Basic Education Data Survey (BEDS) facility codes. This method is recommended for data collection on any entity with a charter school. AEAs must incorporate into their facility classification a method to separately identify their special education divisions.

### **LEVEL OF INSTRUCTION**

This classification permits expenditures to be segregated by instructional level. Many state departments of education differentiate elementary, secondary, and postsecondary costs so they can calculate interdistrict tuition rates, compute general state aid, or both. This is not necessary in Iowa.

In the following definitions, grade span can be changed to age span when structuring a nongraded school or school district.

In Iowa, the level of instruction may be incorporated into the facility classification as the first 2 digits.

<b>Code</b>	<b>Description</b>
10XX	<b>Elementary.</b> A school organization classified as elementary by state and local practice and composed of any span of grades from preprimary through eighth grade.
11XX	<b>Pre-Kindergarten.</b> A school organization composed entirely of any span of ages below kindergarten. This category is normally used for students identified as needing special services.
12XX	<b>Kindergarten.</b> A school organization for children for the year immediately preceding the first grade.
19XX	<b>Other Elementary.</b> A school organization composed of any span of grades not above grade eight except pre-kindergarten and kindergarten.
20XX	<b>Middle.</b> A school organization composed of at least three grades, usually beginning with grade 5 or grade 6 or the equivalent. Most middle school organizations presume that a fouryear high school will follow the middle school.
30XX	<b>Secondary.</b> A school organization comprising any span of grades beginning with the next grade following an elementary or middle school and ending with or below grade 12.
31XX	<b>Junior High.</b> A secondary school organization intermediate between the elementary and senior high school, usually including grades 7, 8, and 9 (in a 6-3-3 plan) or grades 7 and 8 (in a 6-2-4 plan).
32XX	<b>Senior High.</b> A school organization offering the final years of high school work necessary for graduation and invariably preceded by a junior high or middle school.
39XX	<b>Other Secondary.</b> For example, a grades 7–12 high school.

- 40XX **Postsecondary.** 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 completed, interrupted, or not begun their formal education or for students attending an institution of higher education.
- 41XX **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.
- 42XX **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 an independently organized institution (public or nonpublic), an institution that 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. *Community/Junior College programs are not offered by Iowa school districts or AEAs.*

90XX **District-Wide**

9000-9009 **Hospital/Homebound**

9010-9999 **Other District Assigned**

00XX **Unallocated**

0000 **Unallocated**

0001-0009 Reserved for AEA Use only

**OPERATIONAL UNIT**

This classification is commonly used (1) as a way to identify attendance centers; (2) as a budgetary unit or cost center designator; (3) as a means of segregating costs by building structure; and (4) as a location code for payroll check distribution.

In Iowa, the Operational Unit may be incorporated into the facility classification as the last 2 digits. The first nine numbers are reserved for AEA use only.

0001 Reserved for AEA Use only

0002 **AEA Special Education Support.** An operating unit used by the AEA to separately account for the division funded with special education support controlled funding in the school finance formula.

0003 **AEA Media Services** An operating unit used by the AEA to separately account for the division funded with media services controlled funding in the school finance formula.

0004 **AEA Educational Services** An operating unit used by the AEA to separately account for the division funded with educational services controlled funding in the school finance formula.

0005 Reserved for AEA Use only  
0006 Reserved for AEA Use only  
0007 Reserved for AEA Use only  
0008 Reserved for AEA Use only  
0009 Reserved for AEA Use only  
XX10-XX99 Local Operational Unit  
XX00 **Unallocated**

## **EXPENDITURES AND EXPENSES**

Expenditures are decreases in net financial resources. In governmental funds, the recognition of expenditures occurs in accordance with the modified accrual basis of accounting. Expenses incurred in proprietary funds are recognized using the accrual basis of accounting. Therefore, significant differences exist between the recognition of expenditures in governmental funds and the recognition of expenses by proprietary funds. In governmental funds, expenditures are usually recognized in the accounting period in which the goods or services are received and the liability for payment is incurred. However, when current financial resources are not reduced as a result of the incurrence of a liability (such as compensated absences to be paid in the future), an expenditure is not recorded until the due date for payment.

Expenses are the outflows or expiration of assets or the incurrence of liabilities during a period from providing or producing goods, rendering services, or carrying out other activities that constitute the entity's primary operations. Proprietary funds recognize expenses using the accrual basis of account (when the related liability is incurred) without regard to the timing of the payment.

Expenditures/expenses, that are not contra accounts, will never become negative. Instead, when an expenditure/expense would be less than zero it becomes a revenue.

Agency funds do not have fund balances, revenues, or expenditures. Instead the assets equal the liabilities in agency funds.

Debt proceeds and principal repayments of debt that is less than 12 months or any interfund loans, whether current or noncurrent, are not reported as revenues or expenditures. Instead they are only recorded on the balance sheets of the applicable funds. This would include such things as interfund loans, ISCAP, anticipatory or stamped warrants.

## **FUNCTION CODES**

<b>Code</b>	<b>Description</b>
1000	<b>Instruction.</b> 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 cocurricular activities. It may also be provided through some other approved medium, such as television, radio, computer, Internet, multimedia telephone, and correspondence, that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) who assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Full-time department chairpersons expenditures should be included only in 2490. (Used with all programs 100–900, program required)
2000	<b>Support Services.</b> 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, rather than as entities within themselves. The first entry in each function grouping is normally supervision of the activities of the function so that districts and AEAs can identify separately the costs of the supervisors and managers that are otherwise reported in the same objects as those they supervise.

- 2100 **Support Services—Students.** Activities designed to assess and improve the well-being of students and to supplement the teaching process.
- 2110 **Attendance and Social Work Services.** Activities designed to improve student attendance at school that attempt to prevent or solve student problems involving the home, the school, and the community. Registration activities for adult education programs are included here. Some examples of other services to be reported within this function code are supervision services, attendance services, and student accounting services. (Used with all programs 100–900).
- 2111 **Supervision of Attendance and Social Work Services.** Activities associated with directing, managing, and supervising attendance and social work.
- 2112 **Attendance/Ttruancy.** Activities such as promptly identifying nonattendance patterns, promoting improved attitudes toward attendance, analyzing cause of nonattendance and taking action, and enforcing compulsory attendance laws.
- 2113 **Social Work.** Activities such as investigating and diagnosing student problems arising out of the home, school, or community; casework and group work services for the child, parent, or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his/her problem.
- 2114 **Student Accounting.** 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 function 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. Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services. (Used with all programs 100–900)
- 2121 **Supervision of Guidance Services.** Activities associated with directing, managing, and supervising guidance services.
- 2122 **Counseling.** 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/her educational, personal, and occupational strengths and limitations; related his/her abilities, emotions, and aptitudes to educational and career opportunities; utilize his/her abilities in formulating realistic plans; and achieve satisfying personal and social development.
- 2123 **Appraisal Services.** Activities that assess student characteristics, are used in administration, instruction, and guidance, and assist the student in assessing his/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:  
     Home and family background  
     Physical and medical status  
     Standardized test results  
     Personal and social development  
     School performance
- 2126 **Placement Services.** Activities that help place students in appropriate situations while they are in school. These 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 that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services. (Used with all programs 100–900)
- 2131 **Supervision of Health Services.** Activities associated with directing and managing health services.
- 2132 **Medical.** 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.** Activities associated with dental screening, dental care, and orthodontic activities.
- 2134 **Nursing.** Activities associated with nursing, such as health inspection, treatment of minor injuries, and referrals for other health services.
- 2135 **Wellness**
- 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. This function includes the supervision of psychological



- services, related testing and counseling services, and psychotherapy services. (Used with all programs 100–900)
- 2141 **Supervision of Psychological Services.** Directing, managing and supervising the activities associated with psychological services.
- 2142 **Psychological Testing.** 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.** 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.** 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 **Speech Pathology and Audiology Services.** Activities that identify, assess, and treat children with speech, hearing, and language impairments. (Usually used with program 200)
- 2151 **Supervision of Speech Pathology and Audiology Services** Activities associated with directing, managing and supervising speech pathology and audiology services.
- 2152 **Speech Pathology/Language Impairment.** 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.
- 2153 **Hearing Impaired/Audiology.** 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 Speech Pathology and Audiology Services.** . Other activities associated with speech pathology and audiology services not classified above.
- 2160 **Occupational Therapy–Related Services.** Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist. (Usually used with program 200)
- 2161 **Supervision of Occupational Therapy Services** Activities associated with directing, managing and supervising occupational therapy services.
- 2162 **Occupational Therapist**

- 2170 **Physical Therapy Related Services** (Generally used with program 2XX)
- 2171 **Supervision of Physical Therapy Services** Activities associated with directing, managing and supervising physical therapy services.
- 2172 **Physical Therapist**
- 2180 **Visually Impaired/Vision Services**
- 2181 **Supervision of Visual Impairment Services.** Activities associated with directing, managing and supervising visual impairment services.
- 2182 **Vision Impairment Services**
- 2190 **Other Support Services—Student.** Other support services to students not classified elsewhere in the 2100 series.
- 2200 **Support Services—Instruction.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
- 2210 **Improvement of Instruction.** 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, and staff training. (Used with all programs 100–900)
- 2211 **Supervision of Improvement of Instruction** Activities associated with directing, managing and supervising the improvement of instruction services.
- 2212 **Instruction and Curriculum Development.** Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.
- 2213 **Instructional Staff Training.** Activities associated with the professional development 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. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.
- 2214 **Child Development & Understanding**
- 2217 **Instructional Staff Development, External** Activities associated with the professional development and training of instructional personnel, who are external to the AEA. 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. (AEA use only)
- 2219 **Other Improvement of Instruction Services.** Activities for improving instruction other

than those classified above.

- 2220 **Library/Media Services.** Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center. These activities include developing and acquiring library materials and operating library facilities. Textbooks are not charged to this function but rather to the instruction function. (Used with all programs 100–900)
- 2221 **Supervision of Educational Media Services** Activities concerned with directing, managing and supervising educational media services.
- 2222 **School Library/AEA Materials Lending Library.** 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 will not be charged to this function but rather to the instruction function.
- An AEA materials lending library means materials, regardless of format, which are purchased for or otherwise designed for loan to school systems being served by the AEA, the storage space, and the preparation, circulation, and borrower services related to the materials.
- 2226 **Professional Library** A professional library includes both books and other print and nonprint media on subject area, methodology, and other related topics of value to the educational specialist or practitioner. It further includes space for the use of these materials on the premises, provision for borrowing for use off the premises, opportunity for expansion of the collection through various types of interlibrary loan, and professional assistance for the borrower.
- 2227 **Curriculum Laboratory** (AEA use) A curriculum laboratory is a facility where professional assistance is provided to instructional staff members in planning and preparing for instruction. It includes, at least on a temporary basis, any pertinent materials in print, nonprint, or other formats, and their support equipment, which will help the user to develop curriculum or instructional plans.
- 2229 **Other Educational Media Services** Educational media services other than those classified above.
- 2230 **Instruction-Related Technology.** This functional 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. (Used with all programs 100–900)

- 2231 **Technology Service Supervision and Administration.** Activities concerned with directing, managing, and supervising data-processing services.
- 2232 **Student Learning Centers.** Activities concerned with supporting and maintaining labs and centers (outside the classroom) that are established to support the instructional environment. These labs and centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Labs or learning centers that are primarily dedicated to instruction should be coded to Instruction.
- 2233 **Systems Analysis and Planning.** 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 data processing procedures or application to electronic data processing equipment.
- 2234 **Systems Application Development.** 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.
- 2235 **Systems Operations.** Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.
- 2236 **Network Support.** Services that support the networks used for instruction-related activities. Include ICN and Internet Access.
- 2237 **Hardware Maintenance and Support** Services that support and maintain the technology hardware used for instruction-related activities.
- 2238 **Professional Development for Instruction-Focused Technology Personnel.** Costs that are incurred as a result of acquiring knowledge and skills to support instructional technologies.
- Technology training for instructional staff should be reported in 2213 (Instructional Staff Training). Technology training for non-instructional staff should be reported in 2574 (Staff Development for nonInstructional staff).
- 2239 **Other Instructional-Related Technology Services.** Instruction-related technology services other than those classified above.
- 2240 **Academic Student Assessment.** This function is inclusive of those services rendered for the academic assessment of the student. (Used with programs 100–400, 600, 700)
- 2290 **Other Support Services—Instructional Staff.** Services supporting the instructional staff not properly classified elsewhere in the 2200 series. (Used with all programs 100–900)
- 2300 **Support Services—General Administration.** Activities concerned with establishing and

administering policy for operating the school district.

- 2310 **Board of Education.** Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Some examples of services to be included here are board secretary and clerk service. (Used with all programs 100–900).
- 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 the school district meeting.
- 2312 **Board Secretary/Clerk Services.** The activities required to perform the duties of the Secretary or Clerk of the Board of Education. In Iowa, the individual with the title of Board Secretary is included in function 2510 as a fiscal officer rather than 2310.
- 2313 **Board Treasurer Services.** The activities required to perform the duties of the Treasurer of the Board of Education. In Iowa, the individual with the title of Board Treasurer is included in function 2510 as a fiscal officer rather than 2310.
- 2314 **Election Services.** Services rendered in connection with any school system election, including elections of officers and bond elections.
- 2315 **Tax Assessment and Collection Services.** Services rendered in connection with tax assessment and collection imposed by the board.
- 2316 **Staff Relations and Negotiations .** Activities concerned with staff relations systemwide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.
- 2317 **Legal Services.** Legal activities to interpret the laws and statutes and general liability situations are charged here.
- 2318 **External Audit Services.** Services rendered by external, independent auditors in connection with verifying the account records, which include evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting system, and ascertaining compliance with established policies and procedures.
- 2319 **Other Board of Education Services.** Board of Education services that cannot be classified under the preceding areas of responsibility.
- 2320 **Executive Administration.** Activities associated with the overall general administration of or executive responsibility for the entire school district. (Used with all programs 100–900) District wide clerical support is included in the 2320 or 2330. Building level clerical support is included in the 2400's.
- 2321 **Office of the Superintendent.** 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/supervision in that service area.

- 2322 **Community Relations.** Activities and programs developed and operated systemwide for bettering school-community relations.
- 2323 **State and Federal Relations.** Activities associated with developing and maintaining good relationships with state and federal officials. The activities associated with grant procurement are included.
- 2329 **Other Executive Administration.** Other general administrative services that cannot be recorded under the preceding categories.
- 2330 **Special Area Administration Services**
- 2331 **LEA/AEA Special Education Director**
- 2332 **AEA Media Services Director**
- 2333 **AEA Educational Services Director**
- 2400 **Support Services—School Administration.** Activities concerned with overall administrative responsibility for a school. Building level clerical support is included in the 2400's. District wide clerical support is included in the 2320 or 2330.
- 2410 **Office of the Principal.** Activities concerned with directing and managing the operation of a particular school. They include the activities performed by the principal, assistant principals, 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. (Used with all programs 100–900)
- 2490 **Other Support Services—School Administration.** Other school administration services. This function includes graduation expenditure and expenses and full-time department chairpersons. This also includes AEA regional facilitators or zone coordinators in charge of a specific building or specific discipline. (Used with all programs 100–900)
- 2492 **Full-time Department Chairs**
- 2493 **Graduation Expenditures**
- 2500 **Business & Central Support Services.** Activities that support other administrative and instructional functions including fiscal services, human resources, planning, and administrative information technology.
- 2510 **Fiscal Services.** Activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds managing. Fiscal services are inclusive of supervision of fiscal services, budgeting services, and payroll, internal audit,

- and general accounting functions. (Used with all programs 100–900) The School board secretary and the school board treasurer are reported here as fiscal officers.
- 2511 **Supervision of Fiscal Services** The activities of directing, managing and supervising the fiscal services area. They include the activities of the assistant superintendent, director, or school business official who directs and manages fiscal activities.
- 2512 **Budgeting Services.** Activities concerned with supervising budget planning, formulation, control and analysis.
- 2513 **Receiving and Disbursing Funds.** Activities concerned with taking in money and paying it out. They include the current audit of receipts; the preaudit 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 an LEA; and the management of school funds.
- 2514 **Payroll.** 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.
- 2515 **Financial Accounting.** 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.
- 2516 **Internal Auditing.** 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.
- 2517 **Property Accounting.** 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 functions.
- 2520 **Purchasing, Warehousing, and Distributing Services.** Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in schools or school system operations. (Used with all programs 100–900)
- 2521 **Supervision of Purchasing, Warehousing and Distributing Services.** The activities of directing, managing and supervising the purchasing, warehousing, and distributing services area.
- 2522 **Delivery & Distribution Services** The activities of distributing supplies, furniture, equipment, materials, and mail. Also services provided by the AEA to deliver and return by AEA operated or contracted vehicles of all AEA circulating materials to each local school district attendance center on at least a twice-a-week basis during the regular school year.
- 2523 **Purchasing** Activities concerned with purchasing supplies, furniture, equipment, and materials used in schools or school system operations.

- 2524 **Storage & Warehousing** The activities of receiving and storing supplies, furniture, equipment, and materials.
- 2525 **Warehousing Inventory Adjustment** (consumption basis only) Include adjustments to inventories reported on a consumption basis or for lost or stolen equipment.
- 2529 **Other Purchasing, Warehousing, and Distributing Services** Purchasing, Warehousing, and distributing services which cannot be classified under the preceding functions.
- 2530 **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 bulletins, newsletters, and notices. (Used with all programs 100–900)
- 2531 **Supervision of Printing, Publishing & Duplicating Services** The activities of directing, managing and supervising the printing, publishing & duplicating services area.
- 2532 **Production Services** Production of media-oriented instructional materials shall mean production, reproduction, or other preparation of print or nonprint instructional materials.
- 2533 **Print Shop** Printing shall mean that part of production services that relates to offset and other printing services whether basis or “quality and quantity”.
- 2539 **Other Printing, Publishing, and Duplicating Services** Printing, publishing, and duplicating services which cannot be classified under the preceding functions.
- 2540 **Planning, Research, Development, and Evaluation Services.** Activities associated with conducting and managing systemwide programs of planning, research, development, and evaluation for a school system. (Used with all programs 100–900)
- 2541 **Supervision of Planning, Research, Development, and Evaluation Services.** The activities of directing, managing and supervising the planning, research, development, and evaluation services area.
- 2542 **Planning services** include activities concerned with selecting or identifying the overall, long-range goals and priorities of the organization or program. They also involve formulating various courses of action needed to achieve these goals by identifying needs and the relative costs and benefits of each course of action.
- 2543 **Research services** include activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.
- 2544 **Development services** include activities in the deliberate, evolving process of improving educational programs.
- 2545 **Evaluation services** include 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.

- 2560 **Public Information 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, email, the Internet and web sites, and personal contact. The information services function code includes related supervision and internal and public information services. Technology that supports this code is included in 2580. (Used with all programs 100–900)
- 2561 **Supervision of Public Information Services** The activities of directing, managing and supervising public information services.
- 2562 **Internal Information** Activities concerned with writing, editing, and providing administrative information to students and staff.
- 2563 **External Information** 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.
- 2564 **Management Information** Activities concerned with writing, editing, and other preparation necessary to disseminate to management (1) the information needed about the operation of the LEA and (2) information about the community, State, and nation to make logical decisions.
- 2569 **Other Public Information Services** Public information services which cannot be classified under the preceding functions.
- 2570 **Personnel Services.** Activities concerned with maintaining efficient personnel for the school system. It includes such activities as recruitment and placement, non-instructional staff training, staff transfers, in-service training, health services, and staff accounting. (Used with all programs 100–900)
- 2571 **Supervision of Personnel Services.** The activities of directing, managing, and supervising staff services.
- 2572 **Recruitment and Placement.** Activities concerned with employing and assigning personnel for the school district.
- 2573 **Personnel Information.** Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district.
- 2574 **Non-Instructional Personnel Training.** Activities associated with the professional development and training of non-instructional personnel. These include such activities as in-service training, seminars and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of non-instructional personnel. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.
- 2575 **Health Services.** Activities concerned with medical, dental, and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care.

- 2576 **Non-Instructional Personnel Training, External.** Activities associated with the professional development and training of non-instructional personnel external to the agency. These include such activities as in-service training, seminars and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of non-instructional personnel. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. (AEA use only.)
- 2579 **Other Personnel Services.** Personnel services that cannot be classified under the preceding functions.
- 2580 **Administrative Technology Services.** Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs. (Used with all programs 100–900)
- 2581 **Technology Service Supervision and Administration.** Activities concerned with directing, managing, and supervising data processing services.
- 2582 **Systems Analysis and Planning.** 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 data processing procedures or application to electronic data processing equipment.
- 2583 **Systems Application Development.** 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.
- 2584 **Systems Operations.** Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.
- 2585 **Network Support** Services that support the networks used for administrative activities. Include ICN and Internet Access for administration.
- 2586 **Hardware Maintenance and Support.** Services that support and maintain the technology hardware used for administrative activities.
- 2587 **Professional Development Costs for Administrative Technology Personnel.** Costs that are incurred as a result of acquiring knowledge and skills to support administrative technologies.

Technology training for instructional staff should be reported in 2213 (Instructional

- Staff Training). Technology training for non-instructional staff should be reported in 2574 (Staff Development for non-instructional staff).
- 2589 **Other Technology Services.** Activities concerned with data processing not described above.
- 2590 **Other Support Services—Central Services.** Other support services to business not classified elsewhere in the 2500 series. (Used with all programs 100–900)
- 2600 **Operation and Maintenance of Plant.** Activities concerned with keeping the physical plant open, comfortable, and safe for use and with 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. Generally not used in PPEL or Capital Projects funds.
- 2610 **Supervision of Operations and Maintenance of Plant.** The activities involved in directing, managing and supervising the operation and maintenance of school plant facilities.
- 2620 **Operation and Maintenance of Buildings.** Operation includes activities concerned with keeping the physical plant clean and ready for daily use. They include operating lighting and HVAC systems and doing minor repairs. Also included are the costs of building rental and property insurance. Maintenance includes activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance. (Used with all programs 100–900)
- 2630 **Care and Upkeep of Grounds.** Activities involved in maintaining and improving the land (but not the buildings). These include snow removal, landscaping, grounds maintenance, and the like. (Used with all programs 100–900)
- 2640 **Care and Upkeep of Equipment.** 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. (Used with all programs 100–900)
- 2650 **Vehicle Operation and Maintenance (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; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety (i.e., preventive maintenance). (Used with all programs 100–900)
- 2660 **Security.** Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or 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. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for under this function code. (Used with all programs 100–900)
- 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 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. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for under this function code. (Used with all programs 100–900)
- 2690 **Other Operation and Maintenance of Plant.** Operations and maintenance of plant services that cannot be classified elsewhere in the 2600 series. (Used with all programs 100-900)
- 2700 **Student Transportation.** Activities concerned with conveying students to and from school, as provided by state and federal law. This includes trips between home and school and trips to school activities.
- 2710 **Supervision of Student Transportation Services.** Activities pertaining to directing and managing student transportation services.
- 2720 **Vehicle Operation.** 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. (Used with all programs 100–900)
- 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 and while they are being loaded and unloaded and it includes directing traffic at the loading stations. (Used with all programs 100–900)
- 2740 **Vehicle Servicing and Maintenance.** Activities involved in maintaining student transportation vehicles. These include repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling, and inspecting vehicles for safety. (Used with programs 100–500, 900)
- 2790 **Other Student Transportation Services.** Student transportation services that cannot be classified elsewhere in the 2700 series. (Used with programs 100–500, 900)
- 2900 **Other Support Services.** All other support services not classified elsewhere in the 2000 series. (Used with all programs 100–900)
- 2910 **Discretionary Management Services to LEAs (AEA Use Only)**
- 2920 **Other Discretionary Support Services to LEAs (AEA Use Only)**
- 3000 **Operation of Noninstructional Services.** Activities concerned with providing noninstructional 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. (Used with all programs 100–900) Generally used only with Funds 61 and 62.

- 3110 **School lunch/breakfast program.** Activities related to the school lunch and breakfast programs as part of the National School Lunch Program.
- 3130 **Special food functions.** Activities related to sale of food products and services considered special functions such as potlucks, PTA/PTO-sponsored functions, and athletic banquets.
- 3140 **Summer food programs** Activities related to the summer food program.
- 3190 **Other Food Service Operation** Food Service operation services that cannot be classified elsewhere in the 3100 series.
- 3200 **Enterprise Operations.** Activities that are financed and operated in a manner similar to private business enterprises where the stated intent is to finance or recover the costs primarily through user charges. Food services should not be charged here but rather to function 3100. One example could be the school district bookstore. (Used with all programs 100–900) (Generally only in funds that are not otherwise identified as enterprises. Funds already identified as enterprises are Funds 61-69.)
- 3300 **Community Services Operations.** Activities concerned with providing community services to students, staff, or other community participants. Examples of this function would be offering parental training or operating a community swimming pool, a recreation program for the elderly, or a childcare center for working mothers. (Used only with program 800) (Generally only in funds that are not otherwise identified as community services. Funds already identified as community services are Funds 62, 63, and 65-67.)
- 4000 **Facilities Acquisition and Construction.** 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. (Used with all programs 100–900) Generally only PPEL and Capital Projects Funds.
- 4100 **Land Acquisition.** Activities concerned with initially acquiring and improving land. Only funds 23, 24, and 31-39.
- 4200 **Land Improvement.** Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation. Only funds 23, 24, and 31-39.
- 4300 **Architecture and Engineering.** The activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the school district's property. Otherwise, charge these services to 4100, 4200, 4500, or 4600, as appropriate. Only funds 10, 23, 24, and 31-39.
- 4400 **Educational Specifications Development.** Activities concerned with preparing and interpreting descriptions of specific space requirements to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development. Only funds 10, 23, 24, and 31-39.
- 4500 **Building Acquisition and Construction.** Activities concerned with buying or constructing buildings. Only funds 23, 24, and 31-39.

- 4600 **Site Improvement.** Activities concerned with making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping. Only funds 23, 24, and 31-39.
- 4700 **Building Improvements.** Activities concerned with building additions and with installing or extending service systems and other built-in equipment. Only funds 23, 24, and 31-39.
- 4900 **Other Facilities Acquisition and Construction.** Facilities acquisition and construction activities that cannot be classified above.
- 5000 **Debt Service.** Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refundings), capital lease payments, and other long-term notes. Interest on short-term notes or loans (repayable within one year of receiving the obligation) is charged to function 2513. The receipt and payment of principal on those short-term notes or loans are treated as adjustments to the balance sheet account 451. (Used with all programs 100–900) (Debt Service Fund only for objects 831, 832; 34X related to repayment of debt; Management/General Fund only for object 820 for judgments; PPEL, Capital Projects or Debt Services Fund for object 835 and 34X related to issuance of debt) Debt obligation cannot be transferred from one fund to another during the life of the debt unless specifically stated in Iowa Code. For example, if the original debt proceeds were reported as revenues in the General Fund, the full amount of the repayment of principal and related interest will also be reported as expenditures in the General Fund.
- 6000 **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*.
- 6100 **Interagency Flowthrough** (General Fund only except PPEL Fund for TIF) (Example AEA Flowthrough)
- 6200 **Interfund Transfers Out** Transactions which withdraw money from one fund and place it in another without recourse. Interfund loans are not recorded here, but are handled through the balance sheets in the funds affected.

Show as 62 plus the 2-digit fund number of the fund to which the transfer is made.

- 6210 Interfund Transfer to **General Fund**
- 6220 Interfund Transfer to **Special Revenue Funds**
- 6221 Interfund Transfer to **Student Activity Fund**
- 6222 Interfund Transfer to **Management Fund**
- 6223 Interfund Transfer to **Physical Plant & Equipment Levy (PPEL) Fund**
- 6224 Interfund Transfer to **Public Education and Recreation Levy (PERL) Fund**
- 6225 Interfund Transfer to **AEA Special Education Instruction Fund**

- 6226 Interfund Transfer to **AEA Juvenile Home Fund**
- 6227 Interfund Transfer to **Support Trust Funds**
- 6228 Interfund Transfer to **67.5 cent Levy Fund**
- 6229 Interfund Transfer to **Library Levy Fund**
- 6230 Interfund Transfer to **Capital Project Funds**. All major new construction or remodeling of facilities is accounted for in a capital project fund. The amounts used for these purposes originating from other funds are reported as operating transfers to a capital projects fund.
- 6231 Interfund Transfer to **Capital Projects Fund, General Obligation Bond**
- 6232 Interfund Transfer to **Capital Projects Fund 32**
- 6233 Interfund Transfer to **Capital Projects Fund, Local Option Sales & Services Tax Fund (LOSST)**
- 6234 Interfund Transfer to **Capital Projects Fund 34**
- 6235 Interfund Transfer to **Capital Projects Fund 35**
- 6236 Interfund Transfer to **Capital Projects Fund 36**
- 6237 Interfund Transfer to **Capital Projects Fund 37**
- 6238 Interfund Transfer to **Capital Projects Fund 38**
- 6239 Interfund Transfer to **Capital Projects Fund 39**
- 6240 Interfund Transfer to **Debt Service Fund**. Monies in any governmental fund that are collected for the purpose of retirement of long-term debt, must be transferred to the debt service fund when due on bonds or other authorized indebtedness issued by the district and to make payments required under a loan, lease purchase agreement, or other evidence of indebtedness authorized by Iowa Code. The retirement of debt and related interest shall be paid from the debt service fund.
- 6250 Interfund Transfer to **Permanent Funds**
- 6251 Interfund Transfer to **Permanent Fund 51**
- 6252 Interfund Transfer to **Permanent Fund 52**
- 6253 Interfund Transfer to **Permanent Fund 53**
- 6254 Interfund Transfer to **Permanent Fund 54**
- 6255 Interfund Transfer to **Permanent Fund 55**

- 6256 Interfund Transfer to **Permanent Fund 56**
- 6257 Interfund Transfer to **Permanent Fund 57**
- 6258 Interfund Transfer to **Permanent Fund 58**
- 6259 Interfund Transfer to **Permanent Fund 59**
- 6260 Interfund Transfer to **Enterprise Funds**
- 6261 Interfund Transfer to **School Nutrition Fund**
- 6262 Interfund Transfer to **Child Care Fund**
- 6263 Interfund Transfer to **Regular Education Preschool Fund**
- 6264 Interfund Transfer to **Student Construction Fund**
- 6265 Interfund Transfer to **Enterprise Fund 65**
- 6266 Interfund Transfer to **Enterprise Fund 66**
- 6267 Interfund Transfer to **Enterprise Fund 67**
- 6268 Interfund Transfer to **Enterprise Fund 68**
- 6269 Interfund Transfer to **Enterprise Fund 69**
- 6270 Interfund Transfer to Internal Service Funds (Not Appropriate as Transfer)
- 6280 Interfund Transfer to **Trust Funds**
- 6281 Interfund Transfer to **Scholarship Trust Fund**
- 6282 Interfund Transfer to **Trust Fund 82**
- 6283 Interfund Transfer to **Trust Fund 83**
- 6284 Interfund Transfer to **Trust Fund 84**
- 6285 Interfund Transfer to **Trust Fund 85**
- 6286 Interfund Transfer to **Trust Fund 86**
- 6287 Interfund Transfer to **Trust Fund 87**
- 6288 Interfund Transfer to **Trust Fund 88**
- 6289 Interfund Transfer to **Trust Fund 89**
- 6290 Interfund Transfer to Agency Funds (Not Appropriate as Transfer)



- 6300 **Special Items** 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. Special items may also include events that are not within the control of the district.
- 6400 **Extra Ordinary Items** Used to classify items in accordance with GASB Statement 34. Included are transactions or events that are outside the control of school district administration and are both unusual in nature and infrequent in occurrence.
- 6600 **Loss on Disposition of Capital Assets** The amount that the revenue received on disposition is less than the book value of the capital asset sold or otherwise disposed of. For example, the loss on the sale would be the portion of the depreciated value (book value) of the asset in excess of the selling price received. (proprietary only)
- 6800 **Residual Equity Transfers Out** Transactions which transfer the entire remaining fund balance of a fund which is closed and place it in another without recourse.
- Show as 68 plus the 2-digit fund number of the fund to which the residual equity transfer is made
- 6810 Residual Equity Transfer to **General Fund**
- 6823 Residual Equity Transfer to **Physical Plant & Equipment Levy (PPEL) Fund**
- 6840 Residual Equity Transfer to **Debt Service Fund**
- 6900 **Downward Adjustments to Beginning Fund Balance** Record here any changes to a prior period that would have decreased beginning fund balance had the changes been made in the prior period. Record only changes that occurred after the final CAR-COA was accepted.

## SUBJECT MATTER

A series of classifications that define and describe subject curriculum can be found in the *Staff Data Handbook: Elementary, Secondary, and Early Childhood Education: 2001 Edition* (U.S. Department of Education 2001).

In Iowa, the Subject Matter classification may be incorporated into the 100 regular program classification.

## PROGRAM CODES

<b>Code</b>	<b>Description</b>
100	<p><b>Regular Elementary/Secondary Education Programs.</b> Activities that provide students in prekindergarten through grade 12 with learning experiences to prepare them for further education or training and for responsibilities as citizens, family members, and workers. Regular programs should be distinguished from special education programs that focus on adapting curriculum or instruction to accommodate a specific disability; from vocational/technical programs that focus on career skills; and from alternative education programs that focus on the educational needs of students at risk of failing or dropping out of school because of academic, behavioral, or situational factors.</p> <p>Iowa districts and AEAs may incorporate the Subject Matter classification within the 100 regular programs classification.</p> <p>[*Prekindergarten refers to all programs and ages preceding kindergarten, including infant and early childhood programs.]</p>
200	<p><b>Special Programs.</b> Special Programs include activities for elementary and secondary students (prekindergarten* through grade 12) receiving services outside the realm of “regular programs.” These services are related to mental retardation, orthopedic impairment, emotional disturbance, developmental delay, specific learning disabilities, multiple disabilities, hearing impairment, other health impairments, visual impairments including blindness, autism, deaf-blindness, traumatic brain injury, and speech or language impairments. Special Programs is also inclusive of students receiving services related to gifted and talented programs.</p>
210	<p><b>Special Education Programs, School Age,</b> served pursuant to an IEP (Must have a project code)</p>
211	<p><b>Supplemental Assistance (1.X) or Level I</b> An educational service provided identified special education students who require special adaptations, while assigned to a general education classroom for basic instructional purposes. These pupils are not enrolled in any other special education weighted program model. The special adaptation required in order to maintain the pupils in regular classes may vary greatly from pupil to pupil.</p> <p><b>Level I.</b> A level of service that provides specially designed instruction for a limited portion or part of the student’s education program. A majority of the general education program is appropriate. A district must have an approved district developed delivery system in order to report expenditures using Level 1.</p>
212	<p><b>Resource Teaching Program (1.X)</b> An educational program for students who are enrolled in the general education curriculum for most of the school day but who require special education</p>

instruction in specific skill areas on a part-time basis. This program may be operated on a multi-disability basis.

213 **Special Class with Integration (1.X)** An educational program for students with similar educational needs who are enrolled in a special education classroom but who can profit from participation in one or more academic subjects with pupils who are not disabled. This program may be operated on a multi-disability basis.

214 **Self-Contained Special Class with Little Integration (2.X) or Level II** An educational program serving students with similar special education needs to the degree that they require special education instruction on a full-time basis. Such students can benefit from limited participation in general education curriculum with non-disabled students.

**Level II.** A level of service that provides specially designed instruction for the majority of the student's educational program. A district must have an approved district developed delivery system in order to report expenditures using Level II.

217 **Self-Contained Special Class (3.X) or Level III** An educational program serving pupils with similar special education needs to the degree that they require special education instruction on a full-time basis. Such pupils ordinarily cannot profit from participation in the general education curriculum with non-disabled students, but benefit from integration into other school activities. This program is similar to the self-contained special class with little integration but the severity of the handicap mandates a different teacher-student ratio and weighting.

**Level III.** A level of service that provides specially designed instruction for most or all of the student's educational program. A district must have an approved district developed delivery system in order to report expenditures using Level III.

218 **Supplemental Assistance (2.X)** An educational program serving pupils, who through the utilization of special adaptations, can be appropriately served in the general education classroom. Such adaptations may include: intensive short-term special education instructional intervention; interpreters for hearing impaired pupils; readers for visually impaired pupils; educational aides; aides for physically disabled pupils or other disabled pupils for assistance in and about school; materials; and specialized or modified equipment for use in the school.

219 **Supplemental Assistance (3.X)** An educational program serving pupils, who through the utilization of special adaptations, can be appropriately served in the general education classroom. Such adaptations may include: intensive short-term special education instructional intervention; interpreters for hearing impaired pupils; readers for visually impaired pupils; educational aides; aides for physically disabled pupils or other disabled pupils for assistance in and about school; materials; and specialized or modified equipment for use in the school.

220 **Infants & Toddlers (Early Access/Part C), birth to age 3**, served pursuant to an IFSP (Must have a project code)

221 **Supplemental Assistance (1.X) or Level I** An educational service provided identified special education students who require special adaptations, while assigned to a general education classroom for basic instructional purposes. These pupils are not enrolled in any other special education weighted program model. The special adaptation required in order to maintain the pupils in regular classes may vary greatly from pupil to pupil.

**Level I.** A level of service that provides specially designed instruction for a limited portion or part of the student's education program. A majority of the general education program is appropriate. A district must have an approved district developed delivery system in order to report expenditures using Level 1.

222 **Resource Teaching Program (1.X)** An educational program for students who are enrolled in the general education curriculum for most of the school day but who require special education instruction in specific skill areas on a part-time basis. This program may be operated on a multi-disability basis.

223 **Special Class with Integration (1.X)** An educational program for students with similar educational needs who are enrolled in a special education classroom but who can profit from participation in one or more academic subjects with pupils who are not disabled. This program may be operated on a multi-disability basis.

224 **Self-Contained Special Class with Little Integration (2.X)** or **Level II** An educational program serving students with similar special education needs to the degree that they require special education instruction on a full-time basis. Such students can benefit from limited participation in general education curriculum with non-disabled students.

**Level II.** A level of service that provides specially designed instruction for the majority of the student's educational program. A district must have an approved district developed delivery system in order to report expenditures using Level II.

225 **Preschool Handicapped (2.X)** Special instructional program and assistance for children from three to five years of age who require special education programs and services.

226 **Preschool Handicapped (3.X)** Special instructional program and assistance for children from three to five years of age who require special education programs and services.

227 **Self-Contained Special Class (3.X)** or **Level III** An educational program serving pupils with similar special education needs to the degree that they require special education instruction on a full-time basis. Such pupils ordinarily cannot profit from participation in the general education curriculum with non-disabled students, but benefit from integration into other school activities. This program is similar to the self-contained special class with little integration but the severity of the handicap mandates a different teacher-student ratio and weighting.

**Level III.** A level of service that provides specially designed instruction for most or all of the student's educational program. A district must have an approved district developed delivery system in order to report expenditures using Level III.

228 **Supplemental Assistance (2.X)** An educational program serving pupils, who through the utilization of special adaptations, can be appropriately served in the general education classroom. Such adaptations may include: intensive short-term special education instructional intervention; interpreters for hearing impaired pupils; readers for visually impaired pupils; educational aides; aides for physically disabled pupils or other disabled pupils for assistance in and about school; materials; and specialized or modified equipment for use in the school.

229 **Supplemental Assistance (3.X)** An educational program serving pupils, who through the utilization of special adaptations, can be appropriately served in the general education classroom. Such adaptations may include: intensive short-term special education instructional intervention;

interpreters for hearing impaired pupils; readers for visually impaired pupils; educational aides; aides for physically disabled pupils or other disabled pupils for assistance in and about school; materials; and specialized or modified equipment for use in the school.

230 **Early Childhood (Part B), ages 3-5**, served pursuant to an IEP (Must have a project code)

231 **Supplemental Assistance (1.X) or Level I** An educational service provided identified special education students who require special adaptations, while assigned to a general education classroom for basic instructional purposes. These pupils are not enrolled in any other special education weighted program model. The special adaptation required in order to maintain the pupils in regular classes may vary greatly from pupil to pupil.

**Level I.** A level of service that provides specially designed instruction for a limited portion or part of the student's education program. A majority of the general education program is appropriate. A district must have an approved district developed delivery system in order to report expenditures using Level 1.

232 **Resource Teaching Program (1.X)** An educational program for students who are enrolled in the general education curriculum for most of the school day but who require special education instruction in specific skill areas on a part-time basis. This program may be operated on a multi-disability basis.

233 **Special Class with Integration (1.X)** An educational program for students with similar educational needs who are enrolled in a special education classroom but who can profit from participation in one or more academic subjects with pupils who are not disabled. This program may be operated on a multi-disability basis.

234 **Self-Contained Special Class with Little Integration (2.X) or Level II** An educational program serving students with similar special education needs to the degree that they require special education instruction on a full-time basis. Such students can benefit from limited participation in general education curriculum with non-disabled students.

**Level II.** A level of service that provides specially designed instruction for the majority of the student's educational program. A district must have an approved district developed delivery system in order to report expenditures using Level II.

235 **Preschool Handicapped (2.X)** Special instructional program and assistance for children from three to five years of age who require special education programs and services.

236 **Preschool Handicapped (3.X)** Special instructional program and assistance for children from three to five years of age who require special education programs and services.

237 **Self-Contained Special Class (3.X) or Level III** An educational program serving pupils with similar special education needs to the degree that they require special education instruction on a full-time basis. Such pupils ordinarily cannot profit from participation in the general education curriculum with non-disabled students, but benefit from integration into other school activities. This program is similar to the self-contained special class with little integration but the severity of the handicap mandates a different teacher-student ratio and weighting.

**Level III.** A level of service that provides specially designed instruction for most or all of the student's educational program. A district must have an approved district developed delivery system in order to report expenditures using Level III.

238 **Supplemental Assistance (2.X)** An educational program serving pupils, who through the utilization of special adaptations, can be appropriately served in the general education classroom. Such adaptations may include: intensive short-term special education instructional intervention; interpreters for hearing impaired pupils; readers for visually impaired pupils; educational aides; aides for physically disabled pupils or other disabled pupils for assistance in and about school; materials; and specialized or modified equipment for use in the school.

239 **Supplemental Assistance (3.X)** An educational program serving pupils, who through the utilization of special adaptations, can be appropriately served in the general education classroom. Such adaptations may include: intensive short-term special education instructional intervention; interpreters for hearing impaired pupils; readers for visually impaired pupils; educational aides; aides for physically disabled pupils or other disabled pupils for assistance in and about school; materials; and specialized or modified equipment for use in the school.

240 **Hospital/Homebound** (Must have a project code)

241 **Supplemental Assistance (1.X) or Level I** An educational service provided identified special education students who require special adaptations, while assigned to a general education classroom for basic instructional purposes. These pupils are not enrolled in any other special education weighted program model. The special adaptation required in order to maintain the pupils in regular classes may vary greatly from pupil to pupil.

**Level I.** A level of service that provides specially designed instruction for a limited portion or part of the student's education program. A majority of the general education program is appropriate. A district must have an approved district developed delivery system in order to report expenditures using Level 1.

242 **Resource Teaching Program (1.X)** An educational program for students who are enrolled in the general education curriculum for most of the school day but who require special education instruction in specific skill areas on a part-time basis. This program may be operated on a multi-disability basis.

243 **Special Class with Integration (1.X)** An educational program for students with similar educational needs who are enrolled in a special education classroom but who can profit from participation in one or more academic subjects with pupils who are not disabled. This program may be operated on a multi-disability basis.

244 **Self-Contained Special Class with Little Integration (2.X) or Level II** An educational program serving students with similar special education needs to the degree that they require special education instruction on a full-time basis. Such students can benefit from limited participation in general education curriculum with non-disabled students.

**Level II.** A level of service that provides specially designed instruction for the majority of the student's educational program. A district must have an approved district developed delivery system in order to report expenditures using Level II.

- 245 **Preschool Handicapped (2.X)** Special instructional program and assistance for children from three to five years of age who require special education programs and services.
- 246 **Preschool Handicapped (3.X)** Special instructional program and assistance for children from three to five years of age who require special education programs and services.
- 247 **Self-Contained Special Class (3.X)** or **Level III** An educational program serving pupils with similar special education needs to the degree that they require special education instruction on a full-time basis. Such pupils ordinarily cannot profit from participation in the general education curriculum with non-disabled students, but benefit from integration into other school activities. This program is similar to the self-contained special class with little integration but the severity of the handicap mandates a different teacher-student ratio and weighting.
- Level III.** A level of service that provides specially designed instruction for most or all of the student's educational program. A district must have an approved district developed delivery system in order to report expenditures using Level III.
- 248 **Supplemental Assistance (2.X)** An educational program serving pupils, who through the utilization of special adaptations, can be appropriately served in the general education classroom. Such adaptations may include: intensive short-term special education instructional intervention; interpreters for hearing impaired pupils; readers for visually impaired pupils; educational aides; aides for physically disabled pupils or other disabled pupils for assistance in and about school; materials; and specialized or modified equipment for use in the school.
- 249 **Supplemental Assistance (3.X)** An educational program serving pupils, who through the utilization of special adaptations, can be appropriately served in the general education classroom. Such adaptations may include: intensive short-term special education instructional intervention; interpreters for hearing impaired pupils; readers for visually impaired pupils; educational aides; aides for physically disabled pupils or other disabled pupils for assistance in and about school; materials; and specialized or modified equipment for use in the school.
- 270 **Gifted and talented** behavior consists of behaviors that reflect an interaction among three basic clusters of human traits: above average general and/or specific abilities, high levels of task commitment, and high levels of creativity. Individuals capable of developing gifted behavior are those possessing or capable of developing this composite set of traits and applying them to any potentially valuable area of human performance. Persons who manifest or are capable of developing an interaction among the three clusters require a wide variety of educational opportunities and services that are not ordinarily provided through regular instructional programs (Renzulli and Reis 1997).
- 300 **Vocational and Technical Programs.** Activities delivered through traditional comprehensive and vocational-technical high schools or recognized charter schools that prepare students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers and further education beyond high school in the following 16 career cluster areas:
- 310 **Agriculture, Food, and Natural Resources.** Activities that prepare students for a wide range of agriculturally related careers from veterinarian to underground mine mechanic. Cluster 01

- 315 **Architecture and Construction.** Activities that prepare students for careers in the construction industry such as plumber, painter, construction manager, and architect. Cluster 02
- 320 **Arts, A/V Technology and Communication.** Activities that prepare students for careers in arts and communication, including writing, editing, radio and television broadcasting, acting, and music. Cluster 03
- 325 **Business, Management, and Administration.** Activities that prepare students for careers in business-related areas, such as administrative support, accounting, management, and supervision. Cluster 04
- 330 **Education and Training.** Activities that prepare students for careers in education, such as teacher, librarian, coach, and counselor. Cluster 05
- 335 **Finance.** Activities that prepare students for careers in the financial services industry, including insurance services, financial analysis, and banking. Cluster 06
- 340 **Government and Public Administration.** Activities that prepare students for public service careers, such as legislator, urban planner, city manager, and parks/recreation director. Cluster 07
- 345 **Health Science.** Activities that prepare students for careers in the health services industry, including nursing, medicine, physical therapy, pharmacy, and medical support. Cluster 08
- 350 **Hospitality and Tourism.** Activities that prepare students for careers in the hospitality and tourism industry, such as travel agent, food preparation worker, hotel manager, and bartender. Cluster 09
- 355 **Human Services.** Activities that prepare students for careers in community services, such as social worker, religious worker, recreation worker, and clergy. Cluster 10
- 360 **Information Technology.** Activities that prepare students for careers in the information technology services area, including working with databases, designing software, and programming and repairing computers. Cluster 11
- 365 **Law, Public Safety, and Security.** Activities that prepare students for careers in legal and protective services, such as correction officer, police officer, lawyer, and judge. Cluster 12
- 370 **Manufacturing.** Activities that prepare students for careers in traditional industries such as steel and textiles or cutting-edge industries such as aerospace and electronics. Cluster 13
- 375 **Marketing, Retail/Wholesale Sales and Service.** Activities that prepare students for careers in the sales and service industry, such as marketing/public relations manager, real estate agent, hairdresser, retail salesperson, and telemarketer. Cluster 14
- 380 **Scientific Research, Technology, and Engineering.** Activities that prepare students for careers in science and engineering, including chemical, civil, and mechanical engineering; biological and chemical sciences; surveying; and astronomy. Cluster 15
- 385 **Transportation, Distribution, and Logistics.** Activities that prepare students for careers in the transportation industry, such as aircraft mechanic, railroad conductor, school bus driver, truck driver, and ship pilot. Cluster 16



- 390 **Other Vocational and Technical Programs that are not a cluster.**
- 400 **Other Instructional Programs—Elementary/Secondary.** Activities that provide students in prekindergarten through grade 12 with learning experiences not included in the Program codes 100–300 or 500–900. Examples of such programs follow:
- 410 **Bilingual-English for Speakers of Other Languages (ESOL/ESL/LEP/ELL).** Activities for students from homes where the English language is not the primary language spoken.
- 420 **Alternative (and At Risk) Education Programs.** Activities for students assigned to alternative campuses, centers, or classrooms designed to provide improved behavior modification and/or an enhanced learning experience. Typically, alternative education programs are designed to meet the needs of students that cannot be addressed in a traditional classroom setting.
- 430 **Title I.** Programs that are provided in accordance with NCLB, Title 1.
- 490 **Other Special Instructional Programs**
- 500 **Non-Public School Programs.** Activities for students attending a school established by an agency other than the state, a subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for non-public school students.
- 600 **Adult/Continuing Education Programs.** Activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning; prepare students for a postsecondary career; prepare students for postsecondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interests; or enrich the aesthetic qualities of life. Adult basic education programs are included in this category.
- 700 **Community/Junior College Education Programs.** Activities for students attending an institution of higher education that usually offers the first two years of college instruction. If the school district is responsible for providing this program, all costs of the program should be coded here. *Iowa schools do not operate this program.*
- 800 **Community Services Programs.** Activities that are not directly related to the provision of educational services in a school district. These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or for some segment of the community.
- 810 **Community Recreation.** Activities concerned with providing recreation for the community as a whole or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, wellness centers, swimming pools, and similar programs.
- 820 **Civic Services.** Activities concerned with providing services to civic affairs or

organizations. This program area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.

- 830 **Public Library Services.** Activities pertaining to the operation of public libraries by a school district or the provision of library services to the general public through the school library. Included are such activities as budgeting, planning, and augmenting the library's collection in relation to the community and informing the community of public library resources and services.
- 840 **Custody and Child Care Services.** Activities pertaining to the provision of programs for the custodial care of children in residential day schools or child-care centers that are not part of, or directly related to, the instructional program and where the attendance of the children is not included in the attendance figures for the district.
- 850 **Welfare Activities.** Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance; salaries paid to students for work performed (whether for the school district or for an outside concern); and funds for clothing, food, or other personal needs.
- 860 **Regular Education Preschool / Head Start.** Activities pertaining to the provision of an instructional program to students who are not served pursuant to an IEP and who were younger than 5 years of age on September 15.
- 890 **Other Community Services.** Activities provided to the community that cannot be classified under the other program 800 codes.
- 900 **Co-curricular and Extra-curricular Activities.** Activities that add to a student's educational experience but are not directly related to educational activities. These activities typically include events and activities that take place outside the traditional classroom. Some examples of such activities are student government, athletics, band, choir, clubs, and honors societies.
- 910 **School-Sponsored Activities.** School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech, and debate.
- 920 **School-Sponsored Athletics.** School-sponsored activities, under the guidance and supervision of district staff, that provide opportunities for students to pursue various aspects of physical education. Athletics normally involve competition between schools and frequently involve offsetting gate receipts or fees.
- 950 **Student Clubs/Organizations.** Included are student-financed and student-managed activities, such as Class of 20XX, Chess Club, Senior Prom, and Future Farmers of America.
- 000 **Undistributed Expenditures**

**PROJECT CODES**

<b>Code</b>	<b>Description</b>
1000	<b>Local Projects</b>
1112	<b>Property Tax and State Aid Financed Weighted Limited English Proficient</b> (General Fund only) Districts may weight students participating in the first 4 years of an instructional program for students whose language background is in a language other than English, and the student's proficiency in English is such that the probability of academic success in an English-only classroom is below that of an academically successful peer with an English language background. That weighting generates funding which is included in the school foundation formula funding. In addition, districts may request modified allowable growth for the costs of serving students beyond 4 years and for costs in excess of the weighted funding generated. Iowa Code section 280.4. (Used with program 410)
1113	<b>Property Tax and State Aid Financed Home School Assistance Program (HSAP)</b> Districts may count home schooled students at 0.6 FTE if the student is participating in a home school assistance program provided by the district. A HSAP is a program where a teacher employed by the district assists and supervises a parent, guardian, or legal custodian in providing instruction to a child. Counting the students generates funding which is included in the school foundation formula funding. Iowa Code section 299A.2. (General Fund only)
1114	<b>Instructional Support Program</b> A district, either by board action or a local referendum, pay establish an instructional support program. The program is funded with state aid, property tax or a combination of income surtax and property tax. The additional funding may be used for any general fund use but must supplement, not supplant, other programs previously funded with property taxes. Iowa Code sections 257.18-257.27. (General Fund only)
1115	<b>Educational Improvement Program</b> Certain districts with higher costs and instructional support program in place, could hold a local referendum to implement an educational improvement program. The program is funded with property tax or a combination of income surtax and property tax. The additional funding may be used for any general fund use. Iowa Code section 257.29. (General Fund only)
1116	<b>Property Tax and State Aid Financed Weighted At-Risk Programs</b> A special supplementary weighting formula is applied on the aid and levy worksheet, separate from supplementary weightings generated from the certified enrollment. The weighted funding is part of the school foundation formula and may be used to fund programs for at-risk students (any grades) and for students enrolled in secondary alternative schools. (IC 257.11(4)) (General Fund only) (Used with program 420)
1117	<b>SBRC Allowed Use of Unexpended General Fund Balance</b> With the permission of the SBRC, a district may use fund balance on hand in the General Fund to complete a building which had been voted either through VPPEL or a bond issue or costs to demolish an unused school building or convert it for community use within 3 years of a dissolution or reorganization. The amount authorized by the SBRC is transferred (operating transfer) from the General Fund to the capital projects fund in which the district is accounting for the construction of the building. Any amount not used for completing of the building or demolition, but be returned to the General Fund (operating transfer). (IC 257.31(7)) (General Fund or Capital Projects Fund only)

- 1118 **Property Tax and State Aid Financed Gifted and Talented Programs** A portion of the district cost per pupil is categorical funding reserved only for providing gifted and talented programs. This portion is 75% of the required budget. The remaining 25% of the required budget comes from the combined district cost. Gifted and talented children are those identified as possessing outstanding abilities who are capable of high performance and who require appropriate instruction and educational services commensurate with their abilities and needs beyond those provided by the regular school program. (IC 257.42-257.49) (General Fund only) (Used with program 270)
- 1119 **SBRC Modified Allowable Growth for Returning Dropouts and Dropout Prevention Programs** A district may request modified allowable growth to program programs for returning dropouts and dropout prevention. The requesting district may not identify more than 5% of its budget enrollment as returning dropouts or potential dropouts. The modified allowable growth is 75% of the program budget, after subtracting other sources of categorical funding, which is paid by property tax that is included in the combined district cost. The remaining 25% comes from the regular program district cost. This funding supplements, not supplants, other funding received for at-risk programs such as categorical funding or at-risk supplementary weighting. (IC 257.38-257.41) (General Fund only) (Used with program 420)
- 1120 **Sales and use taxes**
- 1121 **Local Option Sales and Services Tax** Expenditures from the local option sales and services tax for school infrastructure authorized by the county voters in accordance with Iowa Code chapter 423E. (IC chapter 423E) (Capital Projects Fund)
- Use 1122-1129 for additional counties' LOSST if uses on the ballot or revenue purpose statement are different. (Capital Projects Fund)
- 1130 **28E Sharing Agreements.** A school district or AEA may enter into a contract or agreement with another public agency or private agency to provide joint services and facilities. Iowa Code chapter 28E.
- 1131 **With Another Iowa District**
- 1132 **With An Iowa AEA**
- 1133 **With An Out-of-State District**
- 1134 **With a Private Agency**
- 1135 **With a College/University**
- 1136 **With a Community College, excluding supplementary weighting classes**
- 1137 **With a Community College, supplementary weighting eligible**
- 1140 **Post Secondary Enrollment Option.** College classes in which 9<sup>th</sup> & 10<sup>th</sup> grade students, who have been identified as gifted and talented, and 11<sup>th</sup> and 12<sup>th</sup> grade students enrolled part-time in nonsectarian courses that are not available in the district. The maximum cost for each course is \$250, which is paid by the attending district. These classes are not offered under a contract between the district and the college or community college. Iowa Code chapter 261C.

- 1141 **Community College**
- 1142 **Other College/University**
- 1600 **Food Services** Expenditures for dispensing food to students and adults (IC chapter 283A) (Generally only Funds 61 and 62)
- 1610 **Daily Sales—reimbursable programs** Expenditures from fees charged to students for the sale of breakfasts, lunches, and milk that are considered reimbursable by the United States Department of Agriculture.
- 1611 **Daily sales—school lunch program** Expenditures from lunch fees charged to students for the sale of reimbursable lunches as part of the National School Lunch Program.
- 1612 **Daily sales—school breakfast program.** Expenditures from breakfast fees charged to students for the sale of reimbursable breakfasts as part of the School Breakfast Program.
- 1613 **Daily sales—special milk program** Expenditures from fees charged to students for the sale of reimbursable milk as part of the Special Milk Program.
- 1614 **Daily sales—after school programs** Expenditures from fees charged to students from the sale of reimbursable costs from after-school programs.
- 1620 **Daily Sales—non-reimbursable programs** Expenditures from fees charged to students or adults for the sale of non-reimbursable breakfasts, lunches, and milk. This category includes all sales to adults, the second type A lunch to students, and a la carte sales.
- 1621 **Ala carte sales** Expenditures from fees charged to students or adults for the sale of non-reimbursable a la carte sales.
- 1622 **Adult lunch sales** Expenditures from fees charged to students or adults for the sale of non-reimbursable lunches.
- 1623 **Adult breakfast sales** Expenditures from fees charged to students or adults for the sale of non-reimbursable breakfasts.
- 1624 **Adult milk sales** Expenditures from fees charged to students or adults for the sale of non-reimbursable milk.
- 1625 **Adult snack sales** Expenditures from fees charged to students or adults for the sale of non-reimbursable snacks.
- 1626 **Second Type A student lunch sales** Expenditures from fees charged to students for the sale of a non-reimbursable second type A lunch.
- 1630 **Special Food Functions & Institutional Income** Expenditures from fees charged to students, adults, or organizations for the sale of food products and services considered special functions. Some examples are potlucks, PTA/PTO-sponsored functions, and athletic banquets.

- 1631 **Food served or sold to students & staff** Expenditures from fees charged to students or staff members for the sale of food products and services considered special functions.
- 1632 **Food served or sold to general public** Expenditures from fees charged to organizations or adults other than students or staff for the sale of food products and services considered special functions.
- 1650 **Daily Sales—Summer Food Programs** Expenditures from fees charged to students from the sale of reimbursable costs from summer programs.
- 1651 **Summer Lunch Program** Expenditures from fees charged to students for the sale of reimbursable lunches as part of the National School Lunch Program provided for the summer program.
- 1652 **Summer Breakfast Program** Expenditures from fees charged to students for the sale of reimbursable breakfasts as part of the National School Breakfast Program provided for the summer program.
- 1653 **Summer Milk Program** Expenditures from fees charged to students for the sale of reimbursable milk as part of the Special Milk Program provided for the summer program.
- 1655 **Summer Ala Carte Sales** Expenditures from fees charged to students or adults for the sale of non-reimbursable a la carte sales for the summer program.
- 1656 **Adult Summer Lunch Sales** Expenditures from fees charged to students or adults for the sale of non-reimbursable lunches for the summer program.
- 1657 **Adult Summer Breakfast Sales** Expenditures from fees charged to students or adults for the sale of non-reimbursable breakfast sales for the summer program.
- 1658 **Adult Summer Milk Sales** Expenditures from fees charged to students or adults for the sale of non-reimbursable milk sales for the summer program.
- 1860 **Preschool (regular education) programs** Programs for students that are younger than 5 years old on September 15 and who are not served pursuant to an IEP. These programs are funded by categorical funding, with the balance charged to the parent or guardians. These programs are not funded with other district funds. (Generally Regular Ed Preschool Fund 63)
- 1920 **Contributions and Donations from Private Sources** Expenditures from contributions and donations made by private organizations. These organizations include, but are not limited to, educational foundations, PTA/PTO organizations, campus booster clubs, and private individuals.
- 1921 **Gaming grants** (direct and indirect from nonprofit) Expenditures from donations from nonprofit organizations from their gaming activity revenues.
- 1922 **First in the Nation in Education (FINE)** (Former IC 257A.7) Expenditures from donations from FINE, formerly Iowa Code chapter 257A, now a nonprofit corporation. General Fund only.
- 1990 **Other local projects for which an account code has not been assigned above**

- 1997 **Reimbursable nonprofit school organization administration costs** (IC 279.62) Expenditures to be reimbursed from nonprofit school organizations for all costs the district incurred for providing operational support for the nonprofit school organizations that are organized by the board under IRC section 501(c) (3) for the sole benefit of the district or its students. Iowa Code 279.62.
- 2000 **Intermediate Projects**
- 2100 **Unrestricted grants-in-aid.** Expenditures from grants received by the school district from an intermediate unit that can be used for any legal purpose desired by the school district without restriction. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit and/or for those assigned to specific sources of revenue as appropriate.
- 2200 **Restricted grants-in-aid** Expenditures from grants received by the school district from an intermediate unit that must be used for a categorical or specific purpose. If such money is not completely used by the school district, it must be returned, usually to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit and for those assigned to specific sources of revenue as appropriate.
- 2210 **From a County** Expenditures from grants received by the school district from an Iowa county from its resources that must be used for a categorical or specific purpose.
- 2211 **Polk County Gaming Grant** Expenditures from grants received by the school district from Polk county from its gaming revenues.
- 2220 **From an AEA** Expenditures from grants received by the school district from an Iowa AEA from its resources that must be used for a categorical or specific purpose.
- 2230 **From a City** Expenditures from grants received by the school district from an Iowa city or town from its resources that must be used for a categorical or specific purpose.
- 2250 **From a University or College** Expenditures from grants received by the school district from an Iowa college or university from its resources that must be used for a categorical or specific purpose.
- 2260 **From a Community College** Expenditures from grants received by the school district from an Iowa college or university from its resources that must be used for a categorical or specific purpose.
- 3000 **State Projects** Most expenditures from state sources is accounted for in the General Fund unless otherwise noted.
- 3100 **Unrestricted Grants-in-Aid.** Expenditures from grants received by the school district from state funds that can be used for any legal purpose desired by the school district without restriction. Separate accounts may be maintained for general grants-in-aid that are not related to specific revenue sources of the state and for those assigned to specific sources of revenue as appropriate.
- 3110 **State Aids** Expenditures from grants, allocations or appropriations from the State of Iowa.

3112 **Instructional Support State Aid** Expenditures from the state aid portion of the Instructional Support Program authorized by the voters or certified by the board in accordance with Iowa Code section 257.18.

**Special Education Deficit Supplemental State Aid** Expenditures from the state aid provided to districts with special education deficits from the returned receipts of districts with positive special education balances. This supplemental aid must be requested from the SBRC by the district, and the district must request modified allowable growth for its deficit. Iowa Code subsection 257.31(14).

3120 **State Payments in Lieu of Tuition** Expenditures reimbursed by the state to districts or AEA for serving students without a resident district or for whom tuition is not charged to the resident district due to action of law. These payments are paid by the state off the top of state aid to all districts.

3121 **Foster Care/Juvenile Home Advance**(IC 282.30, 282.31) (General Fund for foster care and Juvenile Home Fund for Juvenile Home Advance) Expenditures reimbursed by the state for tuition aid for nonresident students in foster care in excess of the number included in the certified enrollment count or AEA revenues for providing the instructional program at DHS licensed Juvenile Shelter Care or Juvenile Detention facilities. Only Iowa school districts are eligible for the foster care claim revenues and only AEAs are eligible for the Juvenile Home Advance.

3122 **Special Education Services for Nonpublic Students** Expenditures reimbursed by the state to local school districts from filing a state claim for providing special education services to students in accredited or approved nonpublic school pursuant to Iowa Code 256.12.

3123 **Special Education Services for District Court Placed** (parental rights severed) Expenditures reimbursed by the state to local school districts from filing a state claim for providing special education services to students for whom parental rights have been severed.

3130 **SBRC Grants in Aid**

3131 **Transportation Assistance** Expenditures reimbursed by the state from transportation aid from the SBRC. The funding is provided to the SBRC from the sales of education license plates and is distributed to districts with average transportation costs per pupil that exceed the state average transportation costs per pupil by 150%. Iowa Code subsection 257.31(17)(a).

3200 **Restricted grants-in-aid** Expenditures recorded for grants received by the school district from state funds that must be used for a categorical or specific purpose.

If such money is not completely used by the school district, it must be returned, usually to the state. Separate accounts may be maintained for general-source grants-in-aid that are not related to specific revenue sources of the state and for those assigned to specific sources of revenue as appropriate.

NOTE: Projects that support instructional salaries, student or staff support could be expended in any funds where teachers are accounted for such as General Fund, AEA Special Education Instruction Fund, AEA Juvenile Home Fund, or Regular Education Preschool Fund. The revenue is deposited into General Fund and transferred through an interfund operating transaction to any other fund paying teachers when that payment is due. Funds other than General Fund will not carry deferred revenue or fund balances on those sources/projects.



- 3200 **Student Achievement and Teacher Quality Program** (Teacher Comp) (IC 284)
- 3201 **Team Based Variable Pay Program** A pilot program to explore rewarding individual attendance centers for improvement in student achievement and to demonstrate successful implementation methods. Moneys shall not be used for payment of any collective bargaining agreement or arbitrator's decision negotiated or awarded under chapter 20. Formerly Iowa Code section 284.11. (Generally used with functions 1000-2299, object 12X, 2XX)
- 3202 **Beginning Teacher Mentoring and Induction Program** An allocation to districts and AEAs to provide mentors for beginning teachers. The allocation is \$650 per semester for each eligible teacher, however, the amount could be prorated if the appropriation is insufficient. The funding shall be used to pay \$500 per semester, at a minimum, for the mentor of an eligible beginning teacher, with the balance used to pay the employer's share of contributions to FICA and IPERS or local retirement system (Des Moines) and other costs of implementing the induction program plan. Iowa Code section 284.13. (Used with functions 1000-2299, object 12X, 2XX-6XX)
- 3203 **Evaluator Training Program** (Used with functions 1000-2299, object 12X or functions 2320-2499, object 11X, 2XX) A program to establish an evaluator training program to improve the skills of school district evaluators in making employment decisions, making recommendations for licensure, and moving teacher through a career path. Iowa Code section 284.10 and 284.13.
- 3204 **Salary Improvement Program** (Used with functions 1000-2299, object 12X, 2XX) Basic allocations for Iowa teacher career path. The money shall be used to increase teacher salaries pursuant to Iowa Code section 284.7. The distribution of these funds remaining after the minimum salary requirements of chapter 284 are met is subject to bargaining if the licensed employees are organized under chapter 20 for collective bargaining. If no mutual agreement is reached by July 15 of the fiscal year for which the funds are distributed, then the remaining funds are distributed pursuant to Iowa Code 284.7(6)(b). If there is no bargaining unit, then the remaining funds are distributed pursuant to Iowa Code 284.7(6)(c).
- 3205 **Contracts for the Professional Development / Technical Assistance Seminars** (Used with function 2213)
- 3206 **Additional Teacher Contract Day** An allocation to school districts to use to add one additional teacher contract day to the school calendar. Iowa Code section 284.13.
- 3207 **Additional Salary, Professional Development, or Both.** An allocation to school districts for use as either salaries or professional development, or both. The distribution of these funds is subject to bargaining if the licensed employees are organized under chapter 20 for collective bargaining. If no mutual agreement is reached by July 15 of the fiscal year for which the funds are distributed, then the funds are distributed pursuant to Iowa Code 284.7(6)(b). If there is no bargaining unit, then the funds are distributed pursuant to Iowa Code 284.7(6)(c). Iowa Code section 284.13(2)(g).
- 3208 **Market Factor** An allocation to school districts to create incentives for classroom teachers in the school district. Market factor incentives may include but are not limited to improving salaries due to geographic differences, recruitment and retention needs of the school district in such areas as hard-to-staff schools, subject-area shortages, or improving the racial or ethnic diversity on local teaching staffs. Funding must supplement, not supplant. Iowa Code section 284.11.

- 3209 **Beginning Administrator Mentoring and Induction Program** An allocation to districts to provide mentors for beginning administrators. The allocation is \$750 per semester for each eligible administrator, however, the amount could be prorated if the appropriation is insufficient. The funding shall be used to pay \$500 per semester, at a minimum, for the mentor of an eligible beginning administrator, with the balance used to pay the employer's share of contributions to FICA and IPERS or local retirement system (Des Moines) and other costs of implementing the induction program plan. Iowa Code section 284A.3.
- 3210 **Other restricted grants-in-aid**
- 3211 **Educational excellence program - Phase I** (IC 294A.6) (Used with functions 1000-2299, object 12X, 220-239) Revenue received under Iowa Code section 294A.6 for a salary supplement, including the employer's share of FICA and IPERS, to assist districts and AEAs in providing regular compensation base salaries for teachers of at least \$23,000. The Phase I never becomes excess as districts and AEAs raise base salaries, instead the Phase I is considered to be a part of the salaries paid to teachers.
- 3212 **Educational excellence program - Phase II** (IC 294A.9) (Used with functions 1000-2299, object 12X, 220-239) Revenue received under Iowa Code section 294A.9 for a salary supplement for teachers, including the employer's share of FICA and IPERS. If the district and its certified bargaining representative reached a distribution agreement by July 15, 1987, the Phase II is distributed as negotiated. If they did not meet that deadline, the funding is distributed equally to all teachers qualified to receive Educational Excellence funding and whose base salary is at least \$23,000.
- 3213 **Educational excellence program - Phase III** (IC 294A.14) (Used with functions 1000-2299) Revenue received under former Iowa Code section 294A.22 for teacher salaries, including the employer's share of FICA and IPERS, for staff development activities that result in real and fundamental change in the educational system and which are an integral part of a comprehensive school district effort toward meeting identified district goals.
- 3214 **AEA flow through** (IC 273.9) (General Fund only, Function 6100, object 961) The portion of the state foundation aid which the LEA is required by Iowa Code section 273.9(1) to include in its local certified budget but which is paid directly to the AEA from the state. The amount is found on the aid and levy worksheet. This amount is always considered by the LEA to have been received and paid timely within the fiscal year.
- 3215 **State technology funding** (IC chapter 295 and 256D) Expenditures for the acquisition of instructional technology for the classrooms, for staff development and training in instructional technology, for the acquisition of instructional technology for media and telecommunication centers, and for the installation and maintenance of instructional technology equipment.
- 3216 **Iowa Early Intervention Block Grant** (Early Intervention) (Class Size Reduction) (IC chapter 256D) (Early Intervention) (Class Size Reduction) An appropriation for districts to provide the resources needed to reduce class sizes in basic skills instruction in kindergarten through third grade to the state goal of 17 students for every 1 teacher, to provide direction and resources for early intervention efforts to achieve a higher level of student success in the basic skills, especial reading, and to increase communication and accountability regarding student performance. Iowa Code section 256D.1.

- 3217 **Ambassador to Education** (Teacher of the Year) (IC 256.45 and 294A.6) (Teacher of the Year) Funds in an amount equal to the salary and benefits the person selected by the governor as ambassador to education (teacher of the year) would have received from the district, or 30,000, whichever amount is greater, paid to the school district that employs the person selected. An additional amount is included to reimburse actual expenditures incurred as a result of the performance of the duties as ambassador for one-year while the teacher is on sabbatical. (IC 256.45)
- 3218 **Extended School Year Grants** (IC 256.22) Grants to school districts or collaboration of school districts to provide technical assistance for conversion of an existing school to an extended school year calendar, or for investigating the possibility of converting an existing school within a district to an extended school year calendar. (IC 256.22)
- 3219 **Advancement of Women & Minorities in Administrative Positions** (IC 256.23) (Used with functions 232X, 233X, or 24XX) A pilot project to encourage the advancement or recruitment of women and minorities to administrative positions within the district. (IC 256.23)
- 3220 **Other restricted grants-in-aid**
- 3221 **Transportation aid for nonpublic students** (IC 285.2) (General Fund only, Function 27XX, object 51X) Expenditures reimbursed from the state for the transportation of resident students attending accredited or approved nonpublic schools on the same basis as resident public school students in accordance with Iowa Code subsection 285.2(14). (Revenues cannot be used as a credit to an expenditure account)
- 3222 **Textbook aid for nonpublic students** (IC 301.30) (General Fund only, Function 1000, Program 500, Object 64X or 65X) Expenditures reimbursed from the state for the purpose of providing textbook services to students attending accredited or approved nonpublic schools located within the district boundaries in accordance with Iowa Code section 301.1. Textbooks, adopted and purchased by the school district, shall be made available to pupils attending accredited nonpublic schools to the extent that state funds are made available. Textbook means books and loose-leaf or bound manuals, systems of reusable instructional materials or combinations of books and supplementary instructional materials which convey information to the student or otherwise contribute to the learning process, or electronic textbooks, including but not limited to computer software, applications using computer-assisted instruction, interactive videodisc, and other computer courseware and magnetic media. In order to be considered a textbook, the student must have access to an individual copy for classwork, or in the case of software, it is available on enough computers in the classroom that each student has access to it during class. Textbooks do not include teacher manuals, library books, or consumables. (Revenue cannot be used as a credit to an expenditure account)
- 3224 **Mentoring/Induction of New Teacher's Support** (former program still active) (Used with functions 1000-2290, object 12X)
- 3225 **Reading Recovery** (IC 257B.1A(1), 294A.25) A program to help the lowest achieving, least able children in 1<sup>st</sup> grade develop the strategies necessary for reading and writing independence. The goal is to bring the children to the average of their class so special assistance or long-term remediation will not be necessary.
- 3226 **Employability Skills Assessments Reimbursements** (IC 256.9(43))

- 3227 **State Decategorization Grant**, (D-CAT) (DHS) (IC 232.188) Decategorization of child welfare funding is intended to establish a system of delivering human services based upon client needs to replace a system based upon a multitude of categorical programs, each with different definitions and eligibility. The purposes of decategorization include but are not limited to redirecting child welfare funding to services which are more preventive, family-centered, and community0-based in order to reduce use of restrictive approaches which rely upon institutional, out-of-home, and out-of-community services. (IC 232.188)
- 3228 **Juvenile Delinquency Grant** (Life Skills) (DHS/Judicial System) (IC 232) (Rules 441-151) Expenditures to develop or expand programs providing specific life skills and interpersonal skills training for adjudicated delinquent youth who pose a low to moderate risk to the community. (Rules 441-151)
- 3229 **Truancy Intervention Grant / Juvenile Crime Prevention Grants** (DHR) (IC 232.191) Expenditures to develop or expand school-based programs addressing truancy and school behavioral problems for youth ages 12-17, and to develop or expand an intensive tracking and supervision program for adjudicated delinquent youth at risk for placement who have been released from resident facilities, which shall include telephonic or electronic tracking and monitoring and intervention by juvenile authorities, and to develop or expand supervised community treatment for adjudicated delinquent youth who experience significant problems and who constitute a moderate community risk.
- 3230 **At Risk program grants** (IC 279.51) (Used with program 420)
- 3231 **Parent Education for At Risk (0-3 years old)** (IC 279.51(2)(b)(2)) Grants to provide educational support services to parents of at-risk children age birth through 3 years old.
- 3232 **Child Development (3&4 years old)** Grants to provide new or additional child development services to at-risk children based on criteria in Iowa Code section 256A.3.
- 3233 **Public School, Child Development (3-5 years old)** (IC 279.51(2)(b)(1)) Grants to establish programs for 3, 4, and 5 year old at-risk children which are a combination of preschool and full-day kindergarten.
- 3234 **Innovative At Risk (grades K-3)** (IC256A.3) Grants to provide new or additional child development services to at-risk children based on criteria in Iowa Code section 256A.3.
- 3237 **Family Resource** (IC256A.4) Grants to develop and offer a program which provides outreach and incentives for the voluntary participation of expectant parents and parents of children in the period of life from birth through age 5, who reside within district boundaries, in educational family support experiences designed to assist parents in learning about the physical, mental, and emotional development of their children.
- 3238 **At Risk 4-year-olds** Grants to provide new or additional child development services to at-risk children based on criteria in Iowa Code section 256A.3.
- 3239 **AEA Early Childhood Education** (IC 279.51(1)(a)) (IC 279.51(1)(a)) Grants to AEAs to assist district in developing program plans and budgets and to assist district in meeting other responsibilities in early childhood education.

- 3240 **Other restricted grants-in-aid**
- 3241 **Iowa Child Abuse Prevention Program, (DHS) (IC 235A.1) )** DHS grants to community-based volunteer coalitions or councils to establish or expand community-based prevention projects or educational programs for the prevention of child abuse and neglect and to study and evaluate community-based prevention projects and educational programs for the problems of families and children.
- 3242 **Community Partnership (Tobacco Settlement) (DPH) (IC 12.65 and 142A)** A community partnership area shall encompass a county or multicounty area, school district or multischool district area, economic development enterprise zone or community empowerment area, and projects shall allow extensive involvement of youth in attaining the objectives of the program. Funds are for comprehensive tobacco use prevention and control initiatives to address reduction of tobacco use by youth and pregnant women, promote compliance by minor and retailers with tobacco sales laws and ordinance and enhancement of the capacity of youth to make healthy choices. The program will foster a social and legal climate in which tobacco use becomes undesirable and unacceptable, in which role models and those who influence youth promote healthy social norms and demonstrate behavior that counteracts the glamorization of tobacco use, and in which tobacco becomes less accessible to youth.
- 3243 **Foreign language grants**
- 3244 **Resources Enhancement and Protection Program (REAP education program grants) (IC 455A.19)**
- 3245 **Iowa conservation education grants (IC 455A.19, 21)** Expenditures from a state grant for participation in innovative conservation education programs.
- 3246 **Innovative Substance Abuse Prevention Grant**
- 3248 **Education Technology Assistance (IC 256.33)** Expenditures from a state grant to assist in the use of educational technology for instructional purposes. Uses include inservice training, research projects on ways to improve instruction using technology, demonstration projects that model effective uses of educational technology, and establishment of a clearinghouse for best practice.
- 3249 **National Assessment of Educational Progress (NAEP) (IC 294A.25(13)) (Used with Function 224X)** Program to determine the academic achievement of students in math, reading, science, US history, or geography.
- 3250 **School Food Service Program (Generally Fund 61 or 62, Functions 31XX or 33XX)**
- 3251 **School lunch cash assistance (IC chapter 283A)** Expenditures from a state allocation for the purpose of providing a school lunch program according to Iowa Code chapter 283A. Federal aid should not be included here.
- 3252 **School breakfast cash assistance (IC chapter 283A)** Expenditures from a state allocation for the purpose of providing a school breakfast program according to Iowa Code chapter 283A. Federal aid should not be included here.

- 3260 **Other restricted grants-in-aid**
- 3261 **Vocational aid** (IC chapter 258) Expenditures to be reimbursed to districts for a portion of the expenditures for salaries and authorized travel of vocational teachers in qualified vocational classes. Federal vocational aid should not be included here.
- 3262 **Technology aid for nonpublic students** (Iowa Acts 2000, HF719 section (5)(1)(c)) (Function 223X, program 500) Expenditures, to the extent of state allocations, for the school district to provide technology services to nonpublic schools located within the district for acquisition of instructional technology for the classrooms., for staff development and training in instructional technology., for the acquisition of instructional technology for media and telecommunication centers, and for the installation and maintenance of instructional technology equipment.
- 3263 **Iowa Regional High School Academies Initiative Planning Grants**, (HF 2549, Section 3.16(b))
- 3264 **Anatomical Gift Public Awareness Grant** (IC142C.15) Grants to conduct public awareness projects regarding anatomical gifts and transplantation.
- 3265 **Teacher exchange program grants** (IC 256.7(15)) Grants to establish a teacher exchange program.
- 3266 **Iowa Learning Technology Commission Grants** (IC 280A Grants to provide training and learning opportunities in technology for students in 7<sup>th</sup> grade and their teachers and administrators.
- 3269 **Solid Waste Alternatives Program (SWAT)** (Safe Chemical Management for Schools Pilot Project) (DNR-COG) (455E.11)
- 3270 **Other restricted grants-in-aid**
- 3271 **Iowa comprehensive petroleum underground storage tank fund grant** (DNR) (IC 455B.474(2)(e)) (PPEL Fund or Capital Projects Fund) )) Expenditures to close an underground storage tank to prevent any future release of a regulated substance into the environment. Removal of a tank is not required if the tank is filled with an inert material. (PPEL Fund or Capital Projects Fund)
- 3272 **Iowa disaster assistance** (IC 29C.6(17)) (Generally PPEL Fund or Capital Projects Fund) Expenditures from state funds to supplement federal disaster assistance in a are where the president of the US has declared a major disaster to exist in the state and financial assistance is essential to meet disaster related necessary expenses or serious needs of local governments adversely affected by the major disaster that cannot be otherwise adequately met from other means of assistance. (Generally PPEL Fund or Capital Projects Fund)
- 3273 **Vision Iowa School Infrastructure Program** (IC chapter 292) / Vision Iowa /CAT (DED) Grants from the Vision Iowa program to schools to assist with school infrastructure needs. School infrastructure is defined as those activities authorized in Iowa Code section 296.1 but does not include those activities related to stadiums, bus barns, a home or homes of a teacher or superintendent, procuring and improving a site for an athletic field, or improving a site already owned for an athletic field. (Capital Projects Fund)

- 3274 **Iowa Alliance for the Arts, LACES**
- 3275 **Iowa Arts Council, Artist in the School**
- 3276 **Community Grants** (DPH, DHR) (IC 232.190) Grants to collaborations of all relevant local government, school, and service agencies to develop plans based on community-wide consensus in how to remediate community problems related to juvenile crime. Services shall be comprehensive, preventive, community-based, and shall utilize flexible delivery systems and promote youth development.
- 3277 **Labor Management Grant** (IWD) IAC877-9.1. Grants from the department of workforce development to improve communications and facilitate dialogue between labor, management, and government on workforce development problems, to establish in-plant labor management committees, and to provide technical assistance to promote effective labor-management policies.
- 3278 **Career Pathways Grant** (IC 256.39) Grants to a consortium of school districts, community colleges, AEAs, and business and labor organizations for the purpose of measuring employability skills of students, developing curricula to integrate academic and work-based learning, and staff development to implement the curriculum. The program can also include career guidance and exploration, program accountability, encouragement of collaborative teaching, and service learning opportunities for students.
- 3279 **Odyssey of the Mind**
- 3280 **Other restricted grants-in-aid**
- 3281 **Telecommunications Council Grants** (IC 8D.13(8)) Grants for education telecommunications applications to procure, operate, and maintain the ICN with sufficient capacity to serve the video, data, and voice requirements of the educational telecommunications system.
- 3282 **Electronic data interchange (EDI)** (Project Easier(IC 294A.25(7)) Grants to develop a K-12 management information system (MIS). (Used with function 2114)
- 3283 **DOT Outdoor Classroom Grants**
- 3284 **Iowa Math and Science Coalition** (IC 294A.25(14)) Expenditures from an appropriation to support the Iowa math and science coalition.
- 3285 **Geography Alliance** (IC 294A.25(6)) Expenditures from an appropriation to support the Geography alliance.
- 3286 **SAFE Coalition Grant**
- 3287 **Environment First Funds** (Million More by 2004) (Keepers of the Land (1/2)) (DNR) (IC 8.57A) Grants for the protection, conservation, enhancement, or improvement of natural resources or the environment.
- 3288 **Trees Forever** (PPEL Fund or Capital Projects Fund)

- 3289 **Earth Year 2000 grants (DNR)**
- 3290 **Special Education Weighting (General Fund only, used with programs 210-249)**
- 3291 **Supplemental Assistance (first level of weighting).** An educational service provided identified special education students who require special adaptations, while assigned to a general education classroom for basic instructional purposes. These pupils are not enrolled in any other special education weighted program model. The special adaptation required in order to maintain the pupils in regular classes may vary greatly from pupil to pupil.
- 3292 **Resource Teaching Program (first level of weighting).** An educational program for students who are enrolled in the general education curriculum for most of the school day but who require special education instruction in specific skill areas on a part-time basis. This program may be operated on a multi-disability basis.
- 3293 **Special Class with Integration (first level of weighting).** An educational program for students with similar educational needs who are enrolled in a special education classroom but who can profit from participation in one or more academic subjects with pupils who are not disabled. This program may be operated on a multi-disability basis.
- 3294 **Self-Contained Special Class with Little Integration (second level of weighting).** An educational program serving students with similar special education needs to the degree that they require special education instruction on a full-time basis. Such students can benefit from limited participation in general education curriculum with non-disabled students.
- 3295 **Preschool Handicapped (second level of weighting).** Special instructional program and assistance for children from three to five years of age who require special education programs and services. This programming is for students with moderate disabilities.
- 3296 **Preschool Handicapped (third level of weighting).** Special instructional program and assistance for children from three to five years of age who require special education programs and services. This programming is for students with severe disabilities.
- 3297 **Self-Contained Special Class (third level of weighting).** An educational program serving pupils with similar special education needs to the degree that they require special education instruction on a full-time basis. Such pupils ordinarily cannot profit from participation in the general education curriculum with non-disabled students, but benefit from integration into other school activities. This program is similar to the self-contained special class with little integration but the severity of the handicap mandates a different teacher-student ratio and weighting.
- 3298 **Supplemental Assistance (second level of weighting).** An educational program serving pupils, who through the utilization of special adaptations, can be appropriately served in the general education classroom. Such adaptations may include: intensive short-term special education instructional intervention; interpreters for hearing impaired pupils; readers for visually impaired pupils; educational aides; aides for physically disabled pupils or other disabled pupils for assistance in and about school; materials; and specialized or modified equipment for use in the school.
- 3299 **Supplemental Assistance (third level of weighting).** An educational program serving pupils, who through the utilization of special adaptations, can be appropriately served in the general education classroom. Such adaptations may include: intensive short-term special education



instructional intervention; interpreters for hearing impaired pupils; readers for visually impaired pupils; educational aides; aides for physically disabled pupils or other disabled pupils for assistance in and about school; materials; and specialized or modified equipment for use in the school.

- 3300 **Special Education Weightings** and Other Restricted Grants-in-aid
- 3301 **Level I.** A level of service that provides specially designed instruction for a limited portion or part of the student's education program. A majority of the general education program is appropriate. A district must have an approved district developed delivery system in order to report expenditures using Level I.
- 3302 **Level II.** A level of service that provides specially designed instruction for the majority of the student's educational program. A district must have an approved district developed delivery system in order to report expenditures using Level II.
- 3303 **Level III.** A level of service that provides specially designed instruction for most or all of the student's educational program. A district must have an approved district developed delivery system in order to report expenditures using Level III.
- 3305 **District Wide Unallocated Special Education** (Fund 10, Program 210-249) A level of services from the AEA special education support services division that is not allocated appropriately to any specific level of services. (AEA only)
- 3309 **Special Education Program Costs Not Chargeable to Special Education Weighting** (Program 210-249) Expenditures for special education services that are not chargeable to the special education weighted program (CAR-SES). Examples would be insurance premiums in Management Fund, special education bus purchases in PPEL, or administrative costs if the district does not have the permission of the SBRC.
- 3310 **Other restricted grants-in-aid**
- 3311 **Early Childhood Programs grant** (Empowerment) (DHS), (IC 71.8(3)) Grants to community empowerment boards for early childhood programs.
- 3312 **School Ready Children grants** (Empowerment) (IC 71.7, 71.8(2)) Grants for a community empowerment board that has developed an approved school ready children plan. Grants shall be used to various preschool services, but priority is given to program that provide preschool services on a voluntary basis to children deemed at risk of not succeeding in elementary school, training child care providers and others to encourage early intellectual stimulation of very young children, and offering parent support and education programs on a voluntary basis to parents of children from birth through five years of age.
- 3313 **Community Coalition Grant** (Youth Mentoring Program) (DPH) (IC 125.59) Grants to community coalitions for substance abuse prevention programs.
- 3320 **Other restricted grants-in-aid**
- 3321 **State Medicaid Match** (General Fund, AEA Sp Ed Instruction Fund, or AEA JH Fund only, used with programs 210-249)

3330 **Other restricted grants-in-aid**

3331 **Closing the Achievement Gap Grants** (SF 2298, Sec 80 (14))

3360 **Infrastructure restricted grants-in-aid**

3361 **School Infrastructure Supplemental Amount** (Local Option tax for schools) (Fund 33 only)  
Expenditures from the supplemental amount paid to school districts with sales tax capacity per student below the amount specified in Code. The amount is calculated as the guaranteed school infrastructure per pupil amount less the district's pro rata share of local sales and service tax for school infrastructure purposes. (IC chapter 423E) (Fund 33 only)

4000 **Federal Projects**

Transferability under NCLB. One of the provisions of the No Child Left Behind Act allows states to transfer federal grants in some programs to certain other programs. Revenues should be shown as the original grant received and not revenues to the grant to which transferred. Likewise, expenditures will be shown using the project number of the original grant but the allowable uses of the grant to which transferred.

4100 **Unrestricted grants-in-aid direct from the Federal Government** Expenditures from grants-in-aid received direct from the federal government as grants to the school district that can be used for any legal purpose desired by the school district without restriction.

4101 **Impact Aid** (CFDA 84.041) (General Fund for maintenance; PPEL or Capital Projects Fund for Construction)

4200 **Unrestricted grants-in-aid from the Federal Government through the State** Expenditures from grants-in-aid received from the federal government through the state as grants that can be used for any legal purpose desired by the school district without restriction.

4201 **Innovative Education Program Strategies** (Title V (formerly Title VI), Chapter 2), (CFDA 84.298)

4202 **Innovative Education Program Strategies, Carryover Allocation**

4203 **Flood Control Projects** (CFDA 12.106) (PPEL Fund or Capital Projects Fund)

4300 **Restricted grants-in-aid direct from the Federal Government** Expenditures from grants-in-aid received direct from the federal government as grants to the school district that must be used for a categorical or specific purpose. If such money is not completely used by the school district, it usually is returned to the governmental unit.

4300 **Other restricted grants-in-aid direct from the Federal Government**

4302 **Impact Aid - Facilities Maintenance**, (P.L. 81-815) (CFDA 84.040) (General Fund for maintenance; PPEL or Capital Projects Fund for Restorations/Improvements)

4308 **Grants for Agricultural Research**, Special Research Grants (CFDA 10.200)

4309 **Secondary Agriculture Education Grants** (CFDA 10.226)

- 4310 **Other restricted grants-in-aid direct from the Federal Government**
- 4311 **Distance Learning and Telemedicine Loans and Grants** (CFDA 10.855)
- 4312 **Community Facilities Loans and Grants** (CFDA 10.766) (PPEL Fund or Capital Projects Fund)
- 4313 **Promotion of the Humanities\_Education Development and Demonstration** (Community of Learners) (CFDA 45.162)
- 4314 **Junior Reserve Officer’s Training Corp (ROTC)** (No CFDA number and not subject to A-133)
- 4315 **Opportunities for Youth – Youthbuild Program** (CFDA 14.243)
- 4316 **Juvenile Mentoring Program (JUMP)** (CFDA 16.726)
- 4317 **Environmental Education Grants** (CFDA 66.951)
- 4318 **Rural Outreach – Rural Network Development Program** (Rural Health Outreach Grant) (CFDA 93.912)
- 4319 **Child Care Development Block Grants** (CFDA 93.575) (Used with program 840) (Generally Fund 62)
- 4320 **Other restricted grants-in-aid direct from the Federal Government**
- 4321 **Head Start** (CFDA 93.600)
- 4322 **Bilingual Education Support Services** (CFDA 84.194) (Used with program 410)
- 4323 **Bilingual Education – Program Development & Implementation** (CFDA 84.288) (Used with program 410)
- 4324 **Foreign Language Assistance Grant** (CFDA 84.293).
- 4325 **Bilingual Education\_Comprehensive School Grants** (CFDA 84.290) (Used with program 410)
- 4326 **Bilingual Education\_Professional Development** (CFDA 84.195) (Used with program 410)
- 4327 **Indian Education – Assistance to Schools** (CFDA 15.130)
- 4328 **Bilingual Education -- Systemwide Improvement Grant** (CFDA 84.291) (Used with program 410)
- 4329 **Safe and Drug-Free Schools & Communities--National Programs** (CFDA 84.184)
- 4330 **Other restricted grants-in-aid direct from the Federal Government**

- 4331 **Cash in lieu of commodities in National School Lunch Program** (CFDA 10.550) (Funds 61 or 62 only, functions 31XX or 33XX)
- 4332 **Foreign Language Incentive Program** (CFDA 84.294)
- 4333 **Literacy Through School Libraries** (CFDA 84.364)
- 4334 **Rural Education Achievement Program (REAP)** (Small Rural School Achievement Program) (SRSA) (CFDA 84.358).
- 4335 **Twenty-first Century Community Learning Centers** (CFDA 84.287)
- 4336 **Fund for the Improvement of Education** (Smaller Learning Communities Program) (Promotion of School Readiness through Early Childhood Emotional and Social Development) (CFDA 84.215)
- 4337 **Rehabilitation Services\_Service Projects** (Super Sports) (CFDA 84.128)
- 4338 **Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-Up)** (CFDA 84.334)
- 4339 **Fund for the Improvement of Education** (Carol M. White Physical Education Program) (CFDA 84.215)
- 4340 **Other restricted grants-in-aid direct from the Federal Government**
- 4341 **Early Reading First** (CFDA 84.359)
- 4342 **Special Education\_Research and Innovation to Improve Services and Results for Children with Disabilities** (CFDA 84.324) (Used with Programs 210-249)
- 4343 **Early Learning Fund** (CFDA 93.577)
- 4344 **Advanced Placement Program** (CFDA 84.330)
- 4345 **Teacher Quality Enhancement Grants** (CFDA 84.336)
- 4346 **Drug-Free-Communities Support Program** (CFDA 93.276)
- 4347 **Developing, Testing, and Demonstrating Promising New Programs** (CFDA 16.541)
- 4348 **Rural Business Enterprise Grants (Child Care Initiative)** (CFDA 10.769)
- 4500 **Restricted grants-in-aid from the Federal Government through the State** Expenditures from grants-in-aid received from the federal government through the state as grants to the school district that must be used for a categorical or specific purpose.
- 4501 **Title I** (Used with program 430)
- 4501 **Title I Grants to Local Education Agencies** (CFDA 84.010)

- 4502 **Private School - Capital Expenses** (Title 1) (CFDA 84.216) (Capital Projects Fund, Program 500)
- 4503 **Migrant Education - Basic State Grants Program** (Title I migrants) (CFDA 84.011)
- 4504 **Title I Accountability Grants** (CFDA 84.348)
- 4506 **Title I Program for Neglected & Delinquent Children** (CFDA 84.013)

Federal Title I and Title V, Part A, funds are initially available for a 15-month period, beginning on the July 1 preceding the federal fiscal year for which the funds are appropriated and continuing until the end of that federal fiscal year (September 30). If all of the allocation is not obligated by the end of the federal fiscal year for which Congress appropriated the funds, the remaining funds may be obligated during a carryover period of an additional 12 months, subject to certain limitations. Thus funds are available for a maximum of 27 months. The first 15 months are considered the initial program and the additional 12 months are considered the carryover program. It is important for federal reporting purposes that these programs be properly accounted for in the correct initial program account code or carryover program account code.

- 4508 **Title I Grants to LEAs, Carryover Allocation**
- 4509 **Title I Migrant Education, Carryover Allocation**
- 4510 **Other restricted grants-in-aid from the Federal Government through the State**
- 4520 **Individuals with Disabilities Education Act (IDEA)** (formula grants) (Used with programs 210-249)
- 4521 **Special Education - Grants to States (Part B Section 611)** (Mandated flowthrough, Parent-Educator Connection, Assistive Technology, Collaborate Early Literary, others excluding Success 4 and Positive Behavior Support (see 4529)) (CFDA 84.027)
- 4522 **Special Education - Preschool Grants (Part B, Section 619, Preschool, ages 3-5)** (CFDA 84.173) (Program 230)
- 4523 **Special Education - Grants for Infants and Families with Disabilities** (Part C, Infants & Toddlers, ages 0-2) (CFDA 84.181) (Program 220)
- 4526 **Special Education – State Program Improvement Grants for Children with Disabilities** (Career Ladder, IEP Initiative, Literacy Initiative, Every Child Reads) (CFDA 84.323)
- 4527 **Special Education Technical Assistance and Dissemination to Improve Services & Results for Children with Disabilities** (CFDA 84.326)
- 4528 **Services for Children with Deaf - Blindness** (CFDA 84.025) (Del 1998B)
- 4529 **Special Education - Grants to States (Success 4 Planning, Positive Behavior Support)** (CFDA 84.027)
- 4530 **Carl D. Perkins Vocational & Applied Technology Education Act of 1990** (Used with program 300)

- 4531 **Vocational Education - Basic Grants to States** (Title II C) (CFDA 84.048)
- 4532 **Title II, subpart 1, Single Parents, Displaced Homemakers, Single Pregnant Women, and Sex Equity** (CFDA 84.048)
- 4533 **Title II, subpart 2, Correction Education** (CFDA 84.048)
- 4535 **Title III, B, Consumer/Homemaking** (CFDA 84.048)
- 4536 **Tech-Prep Education (Title III, E)** (CFDA 84.243)
- 4540 **Other restricted grants-in-aid from the Federal Government through the State**
- 4541 **Abstinence Education** (CFDA 93.235)
- 4542 **Juvenile Justice and Delinquency Prevention – State Grants**, (DHR) (Student Advocate / Family Support Specialist) (CFDA 16.540)
- 4543 **Juvenile Justice and Delinquency Prevention – State Grants**, (DHR) (Compliance with Federal Juvenile Justice and Delinquency Prevention Act (JJCPA)) (CFDA 16.540)
- 4544 **Juvenile Justice and Delinquency Prevention – State Grants**, (DHR) (Community Collaboration Support) (CFDA 16.540)
- 4545 **Juvenile Justice and Delinquency Prevention – State Grants**, (DHR) (Youth Input Programs) (CFDA 16.540)
- 4546 **Juvenile Accountability Incentive Block Grant (JAIBG)** (Juvenile Drug Court) (DHR) (CFDA 16.523)
- 4547 **Consolidated Knowledge Development and Application Program** (Reconnecting Youth in Iowa) (State Incentive Grant) (DPH) (CFDA 93.230)
- 4548 **Comprehensive School Reform Demonstration** (CFDA 84.332)
- 4549 **Class Size Reduction** (CFDA 84.340)
- 4550 **Child Nutrition Act** (Funds 61 or 62, Functions 31XX or 33XX)
- 4552 **School Breakfast Program** (CFDA 10.553)
- 4553 **National School Lunch Program** (CFDA 10.555)
- 4554 **Child and Adult Care Food Program** (CFDA 10.558)
- 4555 **Special Milk Program for Children** (CFDA 10.556)
- 4556 **Summer Food Service Program for Children** (CFDA 10.559)
- 4557 **Fresh Fruit and Vegetable Program** (CFDA 10.582)

- 4558 **Team Nutrition Grant** (CFDA 10.574)
- 4559 **Nutrition Education and Training Program** (CFDA 10.564)
- 4560 **Other restricted grants-in-aid from the Federal Government through the State**
- 4561 **Adult Education - State Grant Program** (Adult Basic Education) (ABE) (CFDA 84.002)
- 4562 **Byrne Formula Grant Program (Strengthening Families)** (GASA, DE / ISU) (CFDA 16.579)
- 4563 **Eisenhower Professional Development State Grants** (Every Student Initiative) (CFDA 84.281)
- 4564 **Immigrant Education** (CFDA 84.162) (Del 2002B)
- 4565 **Education for Homeless Children and Youth** (School Programs and Services for Homeless Children and Youth) (CFDA 84.196)
- 4566 **Public Assistance Grants (FEMA Disaster Assistance)** (CFDA 83.544) (Generally PPEL Fund or Capital Projects Fund)
- 4567 **Even Start - State Education Agencies** (CFDA 84.213)
- 4568 **Head Start (Iowa Head Start Collaborative)** (CFDA 93.600)
- 4569 **Promoting Safe and Stable Families** (DHS Decategorization – Federally funded) (CFDA 93.556)
- 4570 **Other restricted grants-in-aid from the Federal Government through the State**
- 4571 **Petroleum Violation Escrow Funds** (DNR Energy) (No CFDA number, but A-133)
- 4572 **Learn and Serve America – School and Community Based Programs** (Next Steps) (CFDA 94.004)
- 4573 **Learn and Serve America – School and Community Based Programs (ComServ Iowa)** (Service Learning) (CFDA 94.004)
- 4574 **Education and Human Resources (National Science Foundation President’s Award for Excellence in Math & Science Teaching)** (CFDA 47.076)
- 4576 **Star Schools, (IPTV)** (CFDA 84.203)
- 4577 **Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems** (AIDS Education) (CFDA 93.938) (Used with function 213X)
- 4578 **State and Community Highway Safety** (Safety Education) (CFDA 20.600)
- 4579 **Promotion of the Arts – Partnership Agreements** (National Endowment for the Arts) (Cultural Affairs) (CFDA 45.025)

- 4580 **Other restricted grants-in-aid from the Federal Government through the State**
- 4581 **Goals 2000 - State and Local Education Systemic Improvement Grants** (CFDA 84.276)
- 4582 **Fund for the Improvement of Education** (Character Education) (Iowa's Bilingual and ESL Training (FIE) Program) (CFDA 84.215) (Used with program 410)
- 4583 **Bilingual Education Support Services** (CFDA 84.194) (Used with program 410)
- 4584 **Byrd Honors Scholarships** (CFDA 84.185)
- 4585 **Enhancing Education Through Technology** (Title II D) (E2T2) (ESETP) (Formerly Technology Literacy Challenge Fund Grants) (CFDA 84.318)
- 4586 **AmeriCorps** (DED) (CFDA 94.006)
- 4587 **Senior Community Service Employment Program** (SCSEP) (CFDA 17.235)
- 4588 **Employment Services and Job Training – Pilot and Demonstration Program** (School to Work) (CFDA 17.249)
- 4589 **Secondary Education and Transitional Services for Youth with Disabilities** (Project Iowa: Statewide Systems Change to Enhance (CFDA 84.158) (Del 1998B)
- 4590 **Other restricted grants-in-aid from the Federal Government through the State**
- 4591 **Safe and Drug Free Schools and Communities - State Grants** (CFDA 84.186)
- 4593 **Job Training Partnership Act (JTPA)** (DED) (CFDA 17.250)
- 4594 **Safe and Drug Free Schools and Communities – State Grants**, (Governor's Replication Grant) (CFDA 84.186)
- 4595 **Safe and Drug Free Schools and Communities – State Grants (D.A.R.E.)** (CFDA 84.186)
- 4597 **Employment Services and Job Training Pilots \_ Demonstrations and Research** (Work Start) (CFDA 17.249)
- 4598 **Rehabilitation Services - Vocational Rehabilitation Grants to States** (Cooperative Program for Youth with Disabilities in Transition to Competitive Employment) (TAP) (CFDA 84.126) (Used with programs 210-249)
- 4599 **Public Health and Social Services Emergency Fund** (Prevention Flood Relief Grant) (DPH) (CFDA 93.003)
- 4600 **Additional Restricted Grants-in-aid from the Federal Government through the State**
- 4610 **Health and Human Services Grants**



- 4611 **Child Care Mandatory and Matching Funds of the Child Care and Development Fund** (DHS) (CFDA 93.596) and Child Care Development Block Grants (DHS) (CFDA 93.575) (Used with program 840) Note: DHS does not give districts enough information to split the child care grant into the two components.
- 4612 **Refugee and Entrant Assistance – Discretionary Grants** (Refugee Service Impact Grants) (CFDA 93.576)
- 4613 **State Children’s Insurance Program (HAWK –I)** (DHS) (CFDA 93.767)
- 4614 **Drug Abuse Research Programs** (Capable Families and Youth Program) (ISU) (CFDA 93.279)
- 4615 **Temporary Assistance for Needy Families (TANF)** (DHS) (Empowerment) (CFDA 93.558)
- 4616 **Child Care Development Block Grants** (DHS) (Wrap-Around Child Care) (CFDA 93.575) (Used with program 840)
- 4617 **Community Mental Health Services Block Grants** (DHS) (CFDA 93.958)
- 4618 **State Rural Hospital Flexibility Program** (CFDA 93.241)
- 4619 **Centers for Disease Control and Prevention\_ Investigations and Technical Assistance** (Harkin Wellness Grant) (CFDA 93.283)
- 4630 **Department of Human Services, Medicaid**
- 4633 **Medical Assistance Program (Medicaid Administration or time study)** (CFDA 93.778)
- 4634 **Medical Assistance Program (Medicaid Direct Services Reimbursement)** (CFDA 93.778, not subject to A-133 since Districts are vendors, not subrecipients) (General Fund, AEA Sp Ed Instruction Fund, or AEA JH Fund only, used with programs 210-249)
- 4640 **Department of Education Grants**
- 4641 **Reading Excellence Program** (CFDA 84.338)
- 4642 **Rural Education Achievement Program (REAP)** (Rural and Low-Income School Program) (CFDA 84.358)
- 4643 **Title IIA - Federal Teacher Quality Program** (Every Student Counts) (SNAG) (CFDA 84.367)
- 4644 **Title III – English Language Acquisition State Grants** (CFDA 84.365) (Used with program 410)
- 4645 **Reading First State Grants** (CFDA 84.357)
- 4646 **Twenty-first Century Community Learning Centers** (CFDA 84.287)
- 4647 **Safe and Drug-Free Schools & Communities--National Programs** (Community Service for Expelled/Suspended Students) (CFDA 84.184)

- 4648 **Grants for State Assessments and Related Activities** (Title VI A) (ITAP) (CFDA 84.369)
- 4649 **Math and Science Partnerships** (Title II B) (CFDA 84.366)
- 4650 **Other Department of Education Grants**
- 4651 **Charter Schools** (CFDA 84.282)
- 4652 **Javits Gifted and Talented Students Education Grant Program** (CFDA 84.206) (Used with program 270)
- 4653 **Grants for Enhanced Assessment Instruments** (CFDA 84.368)
- 4654 **Advanced Placement Program** (CFDA 84.330)
- 4655 **Teacher Quality Enhancement Grants** (CFDA 84.336)
- 4656 **Elementary and Secondary Education Hurricane Relief Programs** (CFDA 84.938)
- 4657 **Ready to Teach** (CFDA 84.286)
- 4660 **Department of Education Infrastructure Grants**
- 4661 **School Renovation, IDEA, and Technology Grants Program** (CFDA 84.352) (PPEL Fund or Capital Projects Fund)
- 4662 **Fund for the Improvement of Education** (Iowa Demonstration Construction Grants) (CFDA 84.215) (PPEL Fund or Capital Projects Fund)
- 4670 **Other Agency Grants**
- 4671 **State Administrative Matching Grants for Food Stamp Program** (BASICS – Building and Strengthening Iowa Community Support for Nutrition and Health) (DPH) (CFDA 10.561)
- 4676 **Assistive Technology (UI-IPAT)** (CFDA 84.224) (Used with programs 210-249)
- 4677 **Fund for the Improvement of Education** (Star Schools Connectivity Grant) (IPTV) (CFDA 84.215)
- 4678 **Enforcing Underage Drinking Laws Program** (DHR) (CFDA 16.727)
- 4679 **State Library of Iowa Program (SILO)** (CFDA 45.310)
- 4680 **Other restricted grants-in-aid from the Federal Government through the State**
- 4681 **Public Safety Partnership & Community Policing Grants (COPS)** (DHR) (CFDA 16.710)
- 4682 **Cooperative Forestry Assistance** (Keepers of the Land Planting Grant (1/2)) (CFDA 10.664) (PPEL Fund or Capital Projects Fund)

- 4683 **Mine Health and Safety Grants** (CFDA 17.600)
- 4684 **Nonpoint Source Implementation Grants** (Water Quality) (DNR) (CFDA 66.460)
- 4685 **State Energy Program Special Projects** (DNR) (CFDA 81.119)
- 4686 **Solid Waste Management Assistance Grants** (DNR) (CFDA 66.808)
- 4700 **Grants-in aid from the Federal Government through other agencies** Expenditures from grants-in-aid received from the federal government through an intermediate agency. (Use appropriate projects for the funding stream rather than 47XX, except where detail is noted below)
- 4710 **Through an Iowa LEA**
- 4720 **Through an AEA**
- 4730 **Through a City**
- 4731 **Community Development Block Grant** (CFDA 14.218)
- 4735 **Drug-Free Communities Support Program Grants** (CFDA 16.729)
- 4740 **Through a County**
- 4750 **Through a University/College**
- 4752 **Aerospace Education Services Program** (Iowa Space Grant) (CFDA 43.001)
- 4753 **Cooperative Extension Service** (Youth Marketplace Program) (CFDA 10.500)
- 4754 **Social Security Research and Demonstration** (Smart Start) (CFDA 96.007)
- 4760 **Through a Community College**
- 4790 **Through another agency**
- 4791 **Surveys Studies, Investigations Demonstrations and Special Purpose Activities Relating to the Clean Air Act** (Clean School Bus Program) (CFDA 66.034)
- 4792 **Rural Outreach – Rural Network Development Program** (Access 4) (CFDA 93.912)
- 4800 **Revenue in lieu of taxes** (Tax funds only) Commitments or payments made out of general revenues by the federal government to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property or other tax base. Such revenue includes payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the federal governmental unit.
- 4810 **Payments in Lieu of Taxes**
- 4811 **Payment in Lieu of Taxes** (CFDA 15.226, but not subject to A-133)

- 4812 **Payments to States in Lieu of Real Estate Taxes** (CFDA 12.112, but not subject to A-133) (IC 161E.14)
- 4900 **Revenue for/on behalf of the LEA/AEA** Commitments or payments made by the federal government for the benefit of the school district, or contributions of equipment or supplies. Such revenue includes a contribution of capital assets by a federal governmental unit to the school district and foods donated by the federal government to the school district. Separate accounts should be maintained to identify the specific nature of the revenue item.
- 4950 **Child Nutrition Act** (Funds 61 or 62, Functions 31XX or 33XX)
- 4951 **Food Distribution** (Child Nutrition Act, Commodities) (CFDA 10.550) Commodities are recorded at fair value and are the same amount as was recorded as a revenue.
- 5000 **Other sources**
- 5100 **Sale of bonds**
- 5200 Reserved
- 5300 **Proceeds from the disposal of real or personal property** (Governmental funds only)
- 5400 **Proceeds from Loans greater than 12 months** (General Fund or PPEL Fund only)
- 5500 **Proceeds from Capital Leases/Lease Purchases** (PPEL Fund or Capital Projects Funds only)
- 5600 **Other Long-Term Debt** (Tax funds only)
- 6000 **Board Sponsored Cocurricular Activities and Athletics** (Generally Student Activity Fund) School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills or to pursue various aspects of physical education. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech, and debate. Athletics normally involve competition between schools and frequently involve offsetting gate receipts or fees.
- 6100 **Drama and Speech** (Used with program 910)
- 6110 **Drama**
- 6120 **Speech**
- 6130 **Debate**
- 6200 **Music** (Used with program 910)
- 6210 **Vocal**
- 6220 **Instrumental**

6500 **Intramural Athletics** (Used with program 920)  
6510 **Basketball**  
6515 **Volleyball**  
6600 **Coeducational Athletics** (Used with program 920)  
6615 **Volleyball**  
6640 **Track**  
6645 **Cross Country**  
6650 **Tennis**  
6660 **Golf**  
6670 **Swimming**  
6693 **Cheerleaders**  
6694 **Drill/Dance Teams**  
6695 **Gymnastics**  
6700 **Boys' Athletics** (Used with program 920)  
6710 **Basketball**  
6715 **Volleyball**  
6720 **Football**  
6725 **Soccer**  
6730 **Baseball**  
6740 **Track**  
6750 **Tennis**  
6760 **Golf**  
6770 **Swimming**  
6780 **Hockey**  
6790 **Wrestling**  
6800 **Girls' Athletics** (Used with program 920)

- 6810 **Basketball**
- 6815 **Volleyball**
- 6825 **Soccer**
- 6835 **Softball**
- 6840 **Track**
- 6850 **Tennis**
- 6860 **Golf**
- 6870 **Swimming**
- 6895 **Gymnastics**
- 6900 **General Athletics** (Used with program 920)
- 7000 **Student Clubs and Organizations** (Student Activity Fund) Included are student-financed and student-managed activities, such as Class of 20XX, Chess Club, Senior Prom, and Future Farmers of America. (Used with program 950)
- 8000 **District Assigned**
- 9000 **District Assigned**
- 0000 **No Project Number Assigned**

## **JOB CLASSIFICATION**

This classification enables school districts to break down expenditures for salaries and employee benefits by the employees' job classification. (It should not be used with object codes 300–900.) This classification 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. These classifications can be found in appendix K of the *Staff Data Handbook*.

In Iowa, the job classification has been incorporated into the 100 object classification.

## **OBJECT CODES**

### **Code**

### **Description**

100    **Personal Services—Salaries.** Amounts paid 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. The third position in this group of objects has been left unused in the federal system (i.e., 0) so that a job classification code can be inserted by the school district or state if desired. (Used with all functions except 5000, Debt Service) Iowa has not adopted the federal 100 object codes, but rather has incorporated job classification into the 100 object codes in such a way that the federal classifications can also be identified.

Salaries for regular employees include full-time, part-time, and prorated portions of the costs for work performed by permanent employees of the school district. Salaries of temporary employees include 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. Salaries for overtime include 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. The terms of such payment of overtime is a matter of state and local regulation and interpretation. Salaries for sabbatical leave include amounts paid by the school district to employees on sabbatical leave.

Salaries for supervisors are included in the same object code as those they supervise. Use function codes to differentiate supervisors.

100    **Salaries Paid to Paraprofessional Employees**

A grouping of assignments requiring a combination of basic scientific knowledge and manual skills which can be obtained through, but not limited to, two years of post-high school education. A person who is assigned to assist a teacher in the performance of instructional tasks to support and assist classroom instruction and related school activities. (Para-educator, aides, tutors, child care giver, monitor/prefect)

- 101    Regular Employee
- 102    Temporary/Substitute Employee
- 103    Overtime
- 104    Sabbatical Leave
- 105    Regular Assistant Employee
- 106    Temporary Assistant Employee
- 107    Overtime for Assistant
- 109    Additional Compensation, Bonus or Incentive

110 **Salaries Paid to Officials/Administrative Personnel**

A grouping of assignments comprising the various skill levels required to perform management activities. These activities include developing broad policies for the district or AEA and executing these policies by directing staff members at all levels of the district or AEA. Activities performed directly for policymakers are also included here. This classification includes district-wide administrators and Board of Education members and Board of Education appointed officials. (Superintendent, deputy, principal, deans, board officers, supervising managers) Used in Functions 23XX, 24XX, or 25XX.

- 111 Regular Employee
- 112 Temporary/Substitute Employee
- 113 Overtime
- 114 Sabbatical Leave
- 115 Regular Assistant Employee
- 116 Temporary Assistant Employee
- 117 Overtime for Assistant
- 119 Additional Compensation, Bonus or Incentive

120 **Salaries Paid to Educational Professional Employees**

A grouping of assignments requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree (or its equivalent obtained through special study, experience, or both). This learning includes skills in education or educational psychology. (Teacher, curriculum specialists, counselors, librarians, media specialist, coaches & sponsors, remedial specialist, education diagnostician, behavioral management specialist) Used in functions 1000-2299.

- 121 Regular Employee
- 122 Temporary/Substitute Employee
- 123 Overtime
- 124 Sabbatical Leave
- 125 Regular Assistant Employee
- 126 Temporary Assistant Employee
- 127 Overtime for Assistant
- 129 Additional Compensation, Bonus or Incentive

130 **Salaries Paid to Other Professional Employees**

A grouping of assignments requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree (or its equivalent obtained through special study, experience, or both) but not requiring skills in education. (RN/ADN, social workers, psychologists, staff accountants, staff lawyers, internal auditors, physical & occupational therapists, dentists, analysts, programmers & network administrators, architect, audiologist, dietician, engineer, negotiator, optometrist, dental hygienist, benefits specialist, interpreter/translator, nurse practitioner, ophthalmologist, personnel specialist, public information officer, planning specialist, recreational therapist, registrar, rehabilitation counselor, R & D specialist, respiratory therapist, speech therapist staff developer, statistician, transition coordinator, volunteer coordinator, work study coordinator, editor, grant writer, mediator, intervention specialist)

- 131 Regular Employee
- 132 Temporary/Substitute Employee
- 133 Overtime
- 134 Sabbatical Leave
- 135 Regular Assistant Employee
- 136 Temporary Assistant Employee
- 137 Overtime for Assistant



139 Additional Compensation, Bonus or Incentive

140 **Salaries Paid to Technical Employees**

A grouping of assignments requiring a combination of basic scientific knowledge and manual skills which can be obtained through approximately 2 years of post-high school education. Such education is offered, for example, in community colleges and technical institutes, or through equivalent special study, on-the-job training, or both. (LPN, computer technicians, drafters, graphic artists, inspectors, audiometrist, media technologist, photographer, psychometrist, purchasing agent, speech language technician, crew leader/supervisor)

- 141 Regular Employee
- 142 Temporary/Substitute Employee
- 143 Overtime
- 144 Sabbatical Leave
- 145 Regular Assistant Employee
- 146 Temporary Assistant Employee
- 147 Overtime for Assistant
- 149 Additional Compensation, Bonus or Incentive

150 **Salaries Paid to Office & Clerical Employees**

A grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing, or preserving communications, records, and transactions, regardless of the level of skills required, and where the activities are predominantly non-manual. (Secretary, clerk, bookkeeper, data entry, computer operator, cashier, dispatcher, office manager, receptionist, stenographer) Generally used with functions 232X, 241X, or 25XX; not used with functions 1000-2299.

- 151 Regular Employee
- 152 Temporary/Substitute Employee
- 153 Overtime
- 154 Sabbatical Leave
- 155 Regular Assistant Employee
- 156 Temporary Assistant Employee
- 157 Overtime for Assistant
- 158 Student Employee
- 159 Additional Compensation, Bonus or Incentive

160 **Salaries Paid to Crafts & Trades Employees**

A grouping of manual assignments requiring a relatively high skill level (usually acquired through an extensive period of training). They also required considerable judgment and a thorough and comprehensive knowledge of the processes involved in the work. (Carpenters, masons, electricians, painters, plumbers, mechanics, printers) Generally used with functions 26XX and 4XXX.

- 161 Regular Employee
- 162 Temporary/Substitute Employee
- 163 Overtime
- 164 Sabbatical Leave
- 165 Regular Assistant Employee
- 166 Temporary Assistant Employee
- 167 Overtime for Assistant
- 168 Student Employee
- 169 Additional Compensation, Bonus or Incentive

170 **Salaries Paid to Operative Employees**

A grouping of manual assignments requiring an intermediate skill level (which can be mastered in a few weeks through limited training) necessary to operate machines. (Bus drivers, vehicle operators) Generally used with function 27XX or 252X.

- 171 Regular Employee
- 172 Temporary/Substitute Employee
- 173 Overtime
- 174 Sabbatical Leave
- 175 Regular Assistant Employee
- 176 Temporary Assistant Employee
- 177 Overtime for Assistant
- 178 Student Employee
- 179 Additional Compensation, Bonus or Incentive

180 **Salaries Paid to Laborer Employees**

A grouping of manual assignments that generally require no special training. All laborers who lift, dig, mix, load, and pull would be classified in this general job classification. (Groundskeepers, construction workers, freight handlers, garbage collector, gardener, parking lot attendance, vehicle washer)

- 181 Regular Employee
- 182 Temporary/Substitute Employee
- 183 Overtime
- 184 Sabbatical Leave
- 185 Regular Assistant Employee
- 186 Temporary Assistant Employee
- 187 Overtime for Assistant
- 188 Student Employee
- 189 Additional Compensation, Bonus or Incentive

190 **Salaries Paid to Service Worker Employees**

A grouping of assignments, regardless of level of difficulty, that relate to both protective and non-protective support services. (Custodians, food service workers, child care worker, warehouse workers, crossing guards, bus monitors, security guards, police officers, facilities maintenance worker, extended day-care provider)

- 191 Regular Employee
- 192 Temporary/Substitute Employee
- 193 Overtime
- 194 Sabbatical Leave
- 195 Regular Assistant Employee
- 196 Temporary Assistant Employee
- 197 Overtime for Assistant
- 198 Student Employee
- 199 Additional Compensation, Bonus or Incentive

200 **Personal Services—Employee Benefits.** Amounts paid by the school district on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services. The third position in this group of objects has been left unused (i.e., 0) so that a job classification code can be inserted by the school district if desired. (Used with all functions except 5000, Debt Service). Iowa has not

adopted the federal 200 object codes due to potential loss of necessary detail. The 200 objects are used in conjunction with the 100 objects.

- 210 **Group Insurance.** Employer's share of any insurance plan.
- 211 **Disability Insurance**
- 212 **Life Insurance**
- 220 **Social Security Contributions.** Employer's share of social security paid by the school district.
- 221 **Social Security**
- 222 **Medicare**
- 230 **Retirement Contributions.** Employer's share of any state or local employee retirement system paid by the school district, including the amount paid for employees assigned to federal programs.
- 231 **IPERS—Employer's Share**
- 235 **Local Retirement Pension Plan—Employer's Share** (Only Des Moines ISD has this)
- 239 **Tax Sheltered Annuities paid by Employer**
- 240 **Tuition Reimbursement.** Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement on the basis of school district policy.
- 241 **Tuition**
- 250 **Unemployment Compensation.** Amounts paid by the school district to provide unemployment compensation for its employees. These charges should be distributed to the appropriate functions in accordance with the salary expenditures. Generally Management Fund.
- 260 **Workers' Compensation.** Amounts paid by the school district to provide workers' compensation insurance for its employees. These charges should be distributed to the appropriate functions in accordance with the salary budget. Generally Management Fund.
- 270 **Health Benefits.** Amounts paid by the school district to provide health benefits for its current employees or employees now retired for whom benefits are paid. These charges should be distributed to the appropriate functions in accordance with the related salary expenditures.
- 271 **Employee Physicals**
- 272 **Wellness**
- 273 **Medical Insurance**
- 274 **Dental Insurance**

- 275     **Prescriptions & Prescription Insurance**
- 275     **Vision Insurance**
- 280     **On-Behalf Payments.** Payments made by the state or other governments on behalf of the school district that benefit active employees of the school district. These payments typically include state matching of the retirement contributions of school district personnel. An equal revenue amount should be recorded in account 2900, 3900, or 4900 depending on the source of the payment. *Iowa does not have on-behalf payments.*
- 290     **Other Employee Benefits.** Employee benefits other than those classified above, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses, and paid parking. These charges should be distributed to the appropriate functions in accordance with the related salary expenditures.
- 291     **Commercial Driver’s License (CDL) paid by district**
- 292     **Clothing Allowance**
- 293     **Moving Expenses**
- 294     **Staff Dues and Fees**
- 300     **Purchased Professional and Technical Services.** Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although 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, and accountants. It is recommended that a separate account be established for each type of service provided to the school district. Services purchased from another school district or from other government entities should be coded to one of the object codes from 590 through 599.
- 310     **Official/Administrative Services.** Services in support of the various policymaking 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 services and tax assessing and collecting services. (Usually used with functions 23XX, 24XX, and 25XX)
- 320     **Professional Educational Services.** Services supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, library and media support, and contracted instructional services. (Used with functions 1000, 21XX, 22XX, 23XX, and 24XX)
- 322     **Professional**
- 323     **Instructional**
- 324     **Consultative**
- 325     **Assessment**

- 330 **Professional Employee Training and Development Services.** Services supporting the professional development of school district personnel, including instructional and administrative 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. (Used with functions 2213, 2217, 2574, and 2576)
- 331 **Staff Workshop & Conference Registration Fees**
- 332 **Contracted training provider**
- 340 **Other Professional Services.** Professional services other than educational services that support the operation of the school district. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, systems analysts, planners, and the like.
- 341 **Auditor/accountant** (Used with functions 2318 and 2516)
- 342 **Lawyer/negotiation specialist** (Used with functions 2316 or 2317)
- 343 **Architect** (Used with functions 2319 or 4XXX)
- 344 **Systems analysts** (Used with functions 223X and 258X)
- 345 **Nonemployee athletic and other contest officials or judges** (Used with Function 1000, Program 9XX)
- 346 **Drug Testing** (Generally used with functions 213X, 2575, or 27XX)
- 347 **Doctor, Dentist, Other Medical Professionals** (Used with functions 21XX or 2575)
- 349 **Other purchased professional services** (includes election costs) (Used with functions 2XXX or 5000)
- 350 **Technical Services.** Services to the school district that are not regarded as professional, but that require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehousing services, graphic arts, and the like. (Usually used with function 2XXX)
- 351 **Data Processing and Coding Services** Data entry, formatting, and processing services other than programming (Used with functions 2114, 223X, 2240, 251X, 258X)
- 352 **Film Processing**
- 353 **Graphic Arts**
- 354 **Purchasing & Warehousing Services** (Used with function 252X)
- 359 **Other Technical Services** Technical services other than data processing and related

services.

- 400 **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. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 410 **Utility Services.** Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewerage are included here. Telephone and telegraph are not included here but are classified under object 530. (Used with function 26XX)
- 411 **Water and Sewer.** Expenditures for water and sewage utility services from a private or public utility company.
- 420 **Cleaning Services.** Services purchased to clean buildings (apart from services provided by school district employees), including, but not limited to, disposal services, snow plowing, custodial services, and lawn care services. (Used with function 26XX)
- 421 **Disposal.** Expenditures for garbage pickup and handling not provided by district personnel.
- 422 **Snow Plowing** Expenditures for snow removal not provided by district personnel.
- 423 **Custodial** Expenditures to an outside contractor for custodial services.
- 424 **Lawn Care.** Expenditures for lawn and grounds upkeep, minor landscaping, nursery services, and similar services not provided by district personnel.
- 425 **Pest Control.** Expenditures for insects and rodents control not provided by district personnel.
- 430 **Repairs and Maintenance Services.** Expenditures for repairs and maintenance services not provided directly by school district personnel. Generally not used with PPEL or Capital Projects Funds.
- 431 **Technology-related** Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers) (Used with functions 2237 and 2586)
- 432 **Building** Contracts and agreements covering the upkeep of buildings. Costs for renovating and remodeling are not included here but are classified under object 450. (Used with function 2620)
- 433 **Equipment** Contracts and agreements covering the upkeep of non-technology equipment. (Used with function 2640)
- 434 **Vehicle** (Used with function 2650 if not student transportation, Used with function 2740 if student transportation)
- 435 **Grounds** (Used with function 2630)
- 436 **Bus Inspection Fees** (Used with function 2740)

- 440 **Rentals.** Costs for renting or leasing land, buildings, equipment, and vehicles.
- 441 **Renting Land and Buildings.** Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district. This includes bus and other vehicle rentals when operated by a local school district, lease purchase arrangements, and similar rental agreements. (Used with function 26XX)
- 442 **Rental of Equipment and Vehicles.** Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use by the school district. This includes bus and other vehicle rental when operated by a local school district, and similar rental agreements. This code excludes costs associated with the rental of computers or other technology-related equipment. These costs should be coded to expenditure object 443 as described below. Used with functions 26XX and 27XX.
- 443 **Rentals of Computers and Related Equipment.** Expenditures for leasing or renting computers and related equipment for both temporary and long-range use. Used with functions 223X and 258X.
- 450 **Construction Services.** Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This account should also be used to account for the costs of non-permanent site improvements such as fencing, walkways, and roads that are related to buildings and building sites. (Used only with function 4XXX)
- 490 **Other Purchased Property Services.** Purchased property services that are not classified above. (Communication services are not included here, but should be included in object 530)
- 500 **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). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 510 **Student Transportation Services.** Expenditures for transporting children to and from school and other activities. (Used with function 27XX)
- 511 **Student Transportation Purchased From Another School District Within the State.** Amounts paid to other school districts within the state for transporting children to and from school and school-related events. These include payments to individuals who transport themselves or their own children or for reimbursement of transportation expenditure/expenses on public carriers. Expenditures for the rental of buses that are operated by personnel on the school district payroll are not recorded here but instead are recorded under object 442. (Used with function 27XX)
- 512 **Student Transportation Purchased From Another School District Outside the State.** Payments to other school districts outside the state for transporting children to and from school and school-related events. (Used with function 27XX)
- 519 **Student Transportation Purchased From Other Sources.** Payments to persons or agencies other than school districts for transporting children to and from school and school-related events. (Used only with function 27XX)

- 520 **Insurance (Other Than Employee Benefits).** Expenditures for all types of insurance coverage, including property, liability, and fidelity. Insurance for group health is not charged here but is recorded under object 200. (Used with functions 2310 or 2610 or 2710)
- 521 **Building/Property Insurance** (Used with function 26XX)
- 522 **Auto/Bus Insurance** (Used with functions 26XX and 27XX)
- 523 **Fuel Spill & Cleanup Liability Insurance** (Used with functions 26XX and 27XX)
- 524 **General Liability** (Used with function 26XX)
- 525 **Professional Liability** (Used with function 2319)
- 526 **Errors and Omissions** (Used with function 2319)
- 527 **Transportation Facility Insurance** (Used with function 26XX)
- 529 **Other Insurance**
- 530 **Communications.** Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services, telephone, and voicemail; 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, or couriers. (Usually used with functions 2230, 2320, or 2410)
- 531 **Postage/express delivery services & couriers** (Used with functions 232X, 241X, and 2510)
- 532 **Telephone/voice mail** (Used with functions 232X, 241X, and 2510)
- 533 **Telegraph/FAX** (Used with functions 232X, 241X, and 2510)
- 534 **Data Processing Communication**
- 535 **Data Communication with User Agencies**
- 536 **Computer-based Communications/Internet** (Generally used with functions 223X or 258X)
- 537 **Video communications, satellite & cable** (Generally used with functions 223X or 258X)
- 540 **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 340. (Usually used with functions 2572 or 256X)
- 541 **Television**



- 542 **Radio**
- 543 **Newspaper**
- 544 **Periodicals**
- 550 **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 recorded under object 610. (Usually used with function 2530)
- 560 **Tuition.** Expenditures to reimburse other educational agencies for instructional services to students residing within the legal boundaries described for the paying school district. (Used only with function 1000)
- 561 **Tuition to Other School Districts Within the State, except shared or open enrolled.** Tuition paid to other school districts within the state, but not including students that are open enrolled out or whole grade shared/
- 562 **Tuition to Other School Districts Outside the State.** Tuition paid to other school districts or to agencies such as regional educational service centers for educational services to students outside the state.
- 563 **Tuition to Private Sources.** Tuition paid to private schools.
- 564 **Tuition to Area Educational Agencies Within the State.** Tuition paid to AEA for educational services to students.
- 565 **Tuition to a Community College.** Tuition paid to a community college for educational services to students.
- 566 **Tuition to a College or University.** Tuition paid to a college or university for educational services to students.
- 567 **Tuition for Open Enrollment to Other School District within the State.** Tuition paid to another district for resident students open enrolled out.
- 568 **Tuition for Shared Contracts with Other School Districts or AEAs within the State.** Tuition paid to another district or to the AEA for whole grade sharing or special education pools.
- 569 **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. This account is also used for payments to charter schools or voucher payments, however Iowa districts do not have those expenditures.
- 570 **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, such as food preparation, associated with the food service operation. Direct expenditures by the school district for food, supplies, labor, and equipment would be charged to the appropriate object codes. (Used only with function 31XX)

- 575 **Meeting Expenses/Service**
- 580 **Travel.** Expenditures for transportation, meals, hotel, and other expenditure/expenses associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here. (Used with all functions except 5000)
- 581 **In Area**
- 582 **In State but out of Area**
- 583 **Out of State**
- 590 **Intereducational, Interagency Purchased Services.** Purchased services other than those described above. Any interdistrict payments other than tuition or transportation should be classified here. This code identifies other payments for services made between a school district and other governmental entities. This code should be used so that all interdistrict payments can be eliminated when consolidating reports from multiple school districts at state and federal levels (when a question arises about whether to code such payments to the 300 series of objects or to this code). (Used primarily with function code 2000)
- 591 **Services Purchased From Another School District or AEA Within the State under a 28E shared contract.** Payments to another school district or AEA within the state for services rendered, other than tuition and transportation fees. Examples of such services are personnel or classroom costs that are determined on a cost accounting basis rather than a per pupil amount. This code should be used so that all interdistrict payments can be eliminated when consolidating reports from multiple school districts at state and federal levels (when a question arises about whether to code such payments to the 300 series of objects or to this code).
- 592 **Services Purchased From Another School District Within the State.** Payments to another school district within the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance. This code should be used so that all interdistrict payments can be eliminated when consolidating reports from multiple school districts at state and federal levels (when a question arises about whether to code such payments to the 300 series of objects or to this code).
- 593 **Services Purchased From Another School District or Educational Service Agency Outside the State.** Payments to another school district outside the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance. This code should be used so that all interdistrict payments can be eliminated when consolidating reports from multiple school districts at state and federal levels (when a question arises about whether to code such payments to the 300 series of objects or to this code).
- 594 **Services Purchased From an AEA Within the State.** Payments to an AEA within the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance. This code should be used so that all interdistrict payments can be eliminated when consolidating reports from multiple school districts at state and

federal levels (when a question arises about whether to code such payments to the 300 series of objects or to this code).

600 **Supplies.** Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Refer to Appendix E for the criteria for distinguishing between a supply item and an equipment item. Equipment that has a cost lower than the school district's capitalization threshold (\$300-\$500) should be coded in this series instead of to a 700 series code. Do not confuse the capitalization level for UFA with that used for GASB Statement 34 reporting.

610 **General Supplies.** Expenditures for all supplies (other than those listed below) for the operation of a school district, including freight and cartage. (Used with all functions except 5000)

A more thorough classification of supply expenditures is achieved by identifying the object with the function—for example, audiovisual supplies or classroom teaching supplies.

611 **Office**

612 **Instructional** (Used with function 1000)

613 **Professional**

614 **Data Processing**

615 ~~**General Software**~~ Use object codes 65X instead of 615.

617 **Building Construction Supplies**

618 **Other General Supplies**

619 **Resale Inventory Consumed**

620 **Energy.** Expenditures for energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies. (Used with functions 26XX and 2720)

621 **Natural Gas.** Expenditures for gas utility services from a private or public utility company

622 **Electricity.** Expenditures for electric utility services from a private or public utility company.

623 **Bottled Gas.** Expenditures for bottled gas, such as propane gas received in tanks.

624 **Oil.** Expenditures for bulk oil normally used for heating.

625 **Coal.** Expenditures for raw coal normally used for heating.

626 **Gasoline.** Expenditures for gasoline purchased in bulk or periodically from a gasoline

- service station. (Used with functions 2650 and 2720)
- 627 **Diesel.** Expenditures for diesel purchased in bulk or periodically from a service station. (Used with functions 2650 and 2720).
- 628 **Steam**
- 629 **Other.** Expenditures for energy that cannot be classified in one of the foregoing categories. This account can be used as a contra account for gas tax refunds in the same fiscal year, however, amounts received for prior fiscal years shall be reported as a revenue and not as an expenditure contra account entry.
- 630 **Food.** Expenditures for food used in the school food service program. Commodities are recorded at fair value and are the same amount as was recorded as revenue. Food used in instructional programs is charged under object 610. (Used only with function 31XX)
- 631 **Purchased food.** Expenditures for food used in the school food service program. Commodities are recorded at fair value and are the same amount as was recorded as revenue. Food used in instructional programs is charged under object 610. (Used only with function 31XX)
- 640 **Books and Periodicals.** Expenditures for books, textbooks, and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, and textbooks that are purchased to be resold or rented. Also recorded here are the costs of binding or other repairs to school library books.
- 641 **Textbooks** Textbooks are books and loose-leaf or bound manuals, systems of reusable instructional materials or combinations of books and supplementary instructional materials which convey information to the student or otherwise contribute to the learning process. In order to be considered a textbook, the student must have access to an individual copy for classwork. Textbooks do not include teacher manuals, library books, or consumables. (Used with function 1000)
- 642 **Consumable Workbooks** Loose-leaf or bound manuals or books or combinations of books and supplementary instructional materials which convey information to the student or otherwise contribute to the learn process but are not reusable. (Used with function 1000)
- 643 **Library books** (Used with functions 222X or 33XX)
- 644 **Periodicals** (Used with functions 222X or 33XX)
- 645 **Textbook substitutes other than software** (Used with function 1000)
- 647 **Reference and Research Materials**
- 649 **Reading is Fundamental (RIF) books** (Used with function 1000)
- 650 **Supplies—Technology-related.** Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are diskettes and compact discs, parallel or USB cables, and monitor stands. (Used primarily with 2230 and 2580)

- 651 **Textbook substitutes** Electronic textbooks, include but are not limited to computer software, applications using computer-assisted instruction, interactive videodisc, and other computer courseware and magnetic media which convey information to the student or otherwise contribute to the learning process. In order to be considered a textbook substitute, in the case of software, it must be available on enough computers in the classroom that each student has access to it during class. (Used with function 1000)
- 652 **Technology-related software** (Used with functions 223X or 258X)
- 653 **Technology-related repair and maintenance supplies** (Used with functions 223X or 258X)
- 660 **Audio-Visual Media** Expenditures for films, video and audio tapes, slides, and similar media. (Used with function 222X)
- 661 **Films**
- 662 **Optical Media** (CD ROM, Videodisks)
- 663 **Video Tapes**
- 664 **Slides**
- 669 **Other Media**
- 670 **Student Transportation Supplies** Expenditures for general supplies related to student transportation vehicles. (Used with function 27XX)
- 671 **Grease, Oil, Lubricants, Additives & Coolants**
- 672 **Tires & Tubes**
- 673 **Parts**
- 680 **Repair and Maintenance Supplies other than Student Transportation** Expenditures for general supplies related to repair and maintenance other than for student transportation vehicles. (Used with function 26XX)
- 681 **Lubricants**
- 682 **Parts**
- 683 **Maintenance Supplies**
- 684 **Cleaning Products**
- 690 **AEA Media Collections** Expenditures for media acquired by the AEA for the purpose of lending to other agencies, particularly to the districts with the AEA's service area. (Used with function 222X)
- 691 **Books**

- 692 **Periodicals**
- 693 **Reference and Research Materials**
- 694 **Films**
- 695 **Video Tapes**
- 696 **Optical Media** (CD ROM, Videodisks)
- 697 **Computer Software**
- 699 **Other Media**
- 700 **Property.** Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment.
- 710 **Land and Purchased Land Improvements.** Expenditures for the purchase of land and the 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. Not included here, but generally charged to objects 450 or 340 or 617 as appropriate, are expenditures for improving sites and adjacent ways after acquisition by the school district. (Used with functions 4100)
- 720 **Purchase of Existing Buildings.** Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings, except payments to public school housing authorities or similar agencies. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded under object 450. Buildings built and alterations performed by the school district's own staff are charged to objects 100, 200, 610, and 730, as appropriate. This code is used with governmental funds only. (Used with function 4500 only)
- 730 **Equipment.** Expenditures for the initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles. Used with governmental funds only.
- 731 **Machinery.** Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill press, and printing presses. (Usually used with functions 1000 and 2600)
- 732 **Vehicles.** Expenditures for equipment used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans. (Usually used with functions 2650 and 2700)
- 733 **Furniture and Fixtures.** Expenditures for equipment used for sitting; as a support for writing and work activities; and as storage space for material items. (Generally used with functions 26XX or 4XXX)

- 734 **Technology-Related Hardware.** Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Equipment that has a cost lower than the UFA capitalization threshold should be coded to object code 650, Supplies—Technology-Related. Do not confuse the UFA capitalization level with that used for GASB Statement 34 entity-wide reporting. (Used with 2230 and 2580)
- 736 **Two-way radio.** Used with functions 26XX and 27XX.
- 739 **Other Equipment.** Expenditures for all other equipment not classified elsewhere in the 730 object series.
- 740 **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. (Used with functions 4000 only but primarily used with functions 4200 and 4600)
- 750 **Works of Art and Historical Treasures.** Expenditures for individual items or collections of items that are of artistic or cultural importance.
- 790 **Depreciation.** The portion of the cost of a capital asset that 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 this process, the cost of the asset is ultimately charged off as an expense. (Used with all functions, except 5000). Used with proprietary funds only or in government wide if accumulating using Fund 01 and 02.
- 800 **Debt Service and Miscellaneous.** Amounts paid for goods and services not otherwise classified above.
- 810 **Dues and Fees.** Expenditures or assessments for membership in professional or other organizations or payments to a paying agent for services rendered. (Used with functions 1000 and 2000)
- 811 **Staff Dues**
- 812 **Institution Dues**
- 813 **Institution Fees**
- 815 **Student Entry Fees**
- 820 **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. 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. (Used only with function 5000) Used only with Management Fund.
- 830 **Debt-Related Expenditures/Expenses**

- 831 **Redemption of Principal.** Expenditures to retire bonds (including current and advance refundings) and long-term loans. (Used only with function 5000) Used only with Debt Service Fund. Short-term debt principal redemption is a balance sheet item and is not recorded as an expenditure.
- 832 **Interest.** Expenditures for interest on bonds or notes. (Used only with functions 251X (short term debt) or 5000 (long-term debt). Interest on long-term debt is only used with Debt Service Fund.
- 833 **Amortization of Bond Issuance and Other Debt-Related Costs.** Expenses in connection with the amortization of bond and other long-term debt issuance costs, including lease-purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds. This code is used in Proprietary and Fiduciary funds only; however, in Iowa, this is only recorded in Fund 01. (Used only with function 5000)
- 834 **Amortization of Discounts on Issuance of Bonds.** Expenses amortized as debt discounts in connection with the issuance of debt. This account is used in Proprietary and Fiduciary funds only; however in Iowa, this is only recorded in Fund 01 because proprietary and fiduciary funds do not have authority to issue bonds.
- An additional account (revenue object code 6200) has been established for accounting for the amortization of debt premiums such that districts may report premium and discount amortization separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). (Used only with function 5000) In Iowa, premiums and discounts are accounted for separately. Premiums are reported in source 6200, and discounts are reported in object 834.
- 835 **Discounts on issuance of debt** (PPEL Fund, Capital Projects Fund, or Debt Service Fund, Function 5000)
- 850 **Fines and Penalties**
- 880 **Taxes and Assessments** (Tax funds only, Functions 2600, 4000 or 6100)
- 890 **Miscellaneous Expenditures.** Amounts paid for goods or services not properly classified in one of the objects included above.
- 891 **Refund of Prior Year Revenues** Expenditures to refund revenues which were recognized in the accounting records in a prior year. (Used with function 6900)
- 900 **Other Items.** Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school district.
- 910 **Fund Transfers Out.** Includes all transactions conveying financial resources from one fund to another within the district. Used with functions 62XX or 68XX.
- 920 **Payments to Escrow Agents for Defeasance of Debt.** (Used only with function 5000) Used only with Debt Service Fund.
- 930 **Decreases in the Fair Value of Investments.** Losses recognized from the sale of investments or changes in the fair value of investments. Losses represent the excess of



the cost or any other basis at the date of sale (or valuation) over sales value (or fair value). For financial reporting purposes, GASB Statement 31 requires that all investment income, including changes in the fair value of investments, be reported as revenue in the operating statement.

This account has been established for investment losses so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). Gains and losses are reported separately in Iowa. Gains are reported in source 1530, and decreases are reported in object 930.

- 931 **Realized Losses on Investments.** Losses recognized from the sale of investments. Losses represent the excess of the cost or any other basis at the date of sale over sales value. Gains are reported in source 1531, and losses are reported in object 931.
- 932 **Unrealized Losses on Investments.** Losses recognized from changes in the value of investments. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. Gains are reported in source 1532, and losses are reported in object 932.
- 940 **Losses on the Sale of Capital Assets.** The excess of book value of the capital assets sold over the amount received. This account is used in Proprietary and Fiduciary funds only. Revenue account 5300 is used for Governmental fund sales of capital assets.
- This account has been established for accounting for losses from capital asset sales such that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). Gains and losses are reported separately in Iowa. Gains are reported in source 1930, and losses are reported in object 940.
- 950 **Intrafund Transfers, Indirect Costs** (Debits = Credits—both in 95X)
- 951 **Intrafund Transfers** Transactions that transfer an expenditure from one function to another function within the same fund.
- 955 **Medicaid Program Intrafund Transfers** This account is used to record medicaid-eligible, and reimbursed, special education costs to the medicaid project number from the special education project numbers. These transactions transfer an expenditure from one project to another project within the same function and fund.
- 960 **Flowthrough Payments to Other Agencies** (Function 6100)
- 961 **AEA Flow through** (LEA use only) The portion of the state foundation aid which the district is required by Iowa Code section 273.9(1) to include in its local certified budget but which is paid directly to the AEA from the state. The amount is found on the aid and levy worksheet. The district reports both a revenue and an expenditures in the amount of the flow through to the AEA.
- 962 **IDEA Flow through** (AEA use only)
- 963 **Success 4 Flow through** (AEA use only)
- 970 **Special Items.** 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 also include events that are not within the control of the district. In the governmental funds, these items should be separately captioned or disclosed. Used with Function 6300.

971 **Reorganization Settlements** Payments from districts that are parties to a reorganization to a district that is not a party to the reorganization.

980 **Extraordinary Items.** Used to classify items in accordance with APB Opinion No. 30 that are transactions or events that are both unusual in nature and infrequent in occurrence. For some districts, this includes significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm or costs related to an environmental disaster. Used with Function 6400.

990 **Downward adjustments to beginning fund balance** (Function 6900) Record here any changes to a prior period that would have decreased beginning fund balance had the changes been made in the prior period. Record only changes that occurred after the final CAR-COA was accepted.