School-Level Reporting Coding Summary Sheet

Updated 2/18/2025

Function	Required School Coding	Flexibility in Coding Variations		
		To School, Minimal District Exceptions	At Least Some at School, Rest OK at District	OK if All at District
1XXX	☒	☒		
21XX	☒	☒		
22XX	☒	☒		
23XX	☒			☒
24XX	☒	☒		
25XX	☒			☒
26XX	☒		☒	
27XX	☒		☒	
31XX	☒			☒
32XX	☒	☒		

State Assignments			Report Card Placement		
Expenditure Type	Dimension	Value	District Level (Yes, PPE)	District Only (Not PPE)	Not Shown
AEA Flowthrough	Function	6100			
	Object	961	☒		
Management Fund	Fund	22	☒		
Fac, Acqu, & Cons	Function	4XXX		☒	
HSAP	Project	1113		☒	
Nonpublic	Program	5XX		☒	
Tuition	Object	562-564, 567-569		☒	
Interfund Transfer	Function	62XX			
	Object	91X			☒
Debt Service	Object	831, 92X			☒
Internal Service Funds	Fund	7X			☒
Intrafund Transfers	Object	95X			☒

Remember: State Assignments allow the district to code where they deem is locally appropriate. The Department will place the expenditure on the report card using the dimensions above.

Facility	Included in PPE		Not Included in PPE	
	District Defined	Department Defined	District Defined	Department Defined
0000	☒			
0010 - 0029			☒	
0030 - 0049				☒
0050 - 0099			☒	
9010 - 9299	☒			
9300 - 9499		☒		
9500 - 9999	☒			
Department Definitions				
0031				HSAP
9331		HS Instr Level		
9332		MS Instr Level		
9334		Elem Instr Level		

Quick Thoughts

1 Use your school's BEDS code (facility dimension).
2 Code expenditures to the school level whenever possible. There will be exceptions.
3 Consider a school instructional level facility code (9331, 9332, 9334) for overlapping expenditures.
4 Best Practice: Code percent shared of shared employees to district only facility code.
5 State Assignments (see above) do not impact local coding practices.
6 It is appropriate to continue to code regular bus routes to a district level facility code.
7 Verify your PK FTE count is accurate as it impacts your district ADM.
8 View the Matrix for best practices when coding special populations.
9 Review Version 3 guidance for additional details.
10 Reach out if you have questions! Kassandra.Cline@iowa.gov 515-326-2242
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Definitions

PPE Per Pupil Expenditure - This value is calculated by dividing the sum of expenditures coded to school level, school instructional level, and district level facility codes by the ADM.
ADM Average Daily Membership - This value is generated by adding up all daily membership totals as reported by the district in SRI and dividing by the total number of district school days.
Instr Level Instructional Level (HS = High School, MS = Middle School, Elem = Elementary School)
SRI Student Reporting in Iowa app completed by districts through the portal.
HSAP Home School Assistance Program

PK   Pre-kindergarten