

employment services, classification and compensation, human resources information systems, labor relations, recruitment and development, employee association representatives, etc.

15 Public Relations

This activity consists of writing, editing, and other preparation necessary to disseminate educational and administrative information to parents, students, staff, and the general public through direct mailing, the various news media, email, internet websites, and personal contact.

20 Instruction

This series consists of activities dealing directly with or aiding in the teaching of students or improving the quality of teaching, such as professional development. These are the activities of teachers, principals, consultants, supervisors of instruction, attendance services, guidance and counseling, psychological and speech services, health services, and social services.

Direct charging to specific instructional programs is done if the expenditures can be identified as applying to the specific program(s). Do not charge supportive services expenditures to Programs 97, 98, or 99 except for Activity 25 Pupil Management and Safety and Activity 29 Payments to School Districts.

21 Supervision

This activity is used to record expenditures for overall leadership for the instructional programs.

Include the expenditures for staff members providing supervision, coordination, evaluation, and development in instruction, instructional materials, and pupil services programs. Also include secretarial and clerical assistants along with nonemployee-related costs for these functions. Include expenditures for training supervisors for their supervisory activities.

22 Learning Resources

Include the part of the instructional program that provides services and materials specifically designed to improve learning through use of instructional or

educational aids. It provides for organizing learning resources in a systematic manner at locations where they are available for use by pupils and staff members in educational programs of the school. Learning resource materials include books, film, video, pictures, charts, models, and other materials for aiding instruction.

Operations performed under this activity include, but are not limited to, film inspection; audio-visual equipment operation; storing and dispensing of audio-visual materials and equipment; development of films, charts, models, and other materials for aiding instruction; and other activities which have as their purpose the improvement of learning through the use of pictures, films, tapes, or other media. Include such services as those of the audio-visual consultant, film inspector, film librarian, projectionist, programmer, graphic artist, librarians, and catalogers, and their secretarial, clerical, and other assistants. Include services, equipment, and materials designed to provide learning through the use of television or radio. Include such services as script writing, planning, and recording broadcast programs. In terms of personnel it includes the director, projectionist, scriptwriter, camera operator, and secretarial, clerical, and other assistants. The operation of computers previously recorded in this activity should now be recorded in Activity 32 Instructional Technology.

23 Principal's Office

This activity covers management and coordination of a school unit. Specifically, it includes the implementation of administrative policies, assignment of duties to staff members, administration of the instructional program, evaluation of the efficiency of staff members, supervision of the maintenance and operation workers as their work may affect the school unit's program, management of records, coordination of the school unit's program of instruction with the districtwide program, and such other management and coordination of programs as required for the operation of an elementary or secondary school or school of adult education.

Include the duties of the principal, assistant principal, vice principal, and skill center director, and their secretarial and clerical assistants assigned to coordinate and manage the operation of a school unit, including attendance secretaries.

24 Guidance and Counseling

Include expenditures involved in aiding pupils to assess and understand their abilities, aptitudes, interests, environmental factors, and educational needs through activities such as student assessment testing.

Include that part of the pupil services program concerned with assisting pupils in increasing their understanding and use of educational and career opportunities. Include activities of the counselor, social worker, guidance director, secretaries, registrars, clerks, and other assistants, and outreach for deprived students or homeless liaison work.

25 Pupil Management and Safety

Include expenditures for hall guards, crossing guards, bus aides, playground aides, and pupil security personnel. Also include expenditures for lunchroom aides when their duties involve control and assistance of students. Lunchroom aides who assist in preparation or distribution of food are charged to Activity 44 Operations.

In addition, include personnel who are involved with early identification of patterns of nonattendance, analysis of causes of nonattendance, early professional action on problems of nonattendance, and enforcement of compulsory attendance laws. Attendance secretaries whose position does not involve resolving the nonattendance issues listed above should be coded to Activity 23.

Do not include expenditures for building security that must be charged to Activity 67 Building and Property Security.

Also include administrative expenses such as cell phones that are utilized by personnel responsible for pupil management and safety. The cost of adult crossing guards or adult supervisors for programs such as Walking School Bus should be charged to this activity within Program 99.

26 Health and Related Services

Include services in the field of physical and mental health consisting of medical, dental, optometry, psychiatric, doctor, nurse, orientation-mobility specialists, occupational therapists, and physical therapists. Also include duties of the psychologist, psychometrist, language pathologists, and audiometrists, and their secretarial, clerical, and other assistants.

27 Teaching

Include expenditures of instructing pupils in a teacher-pupil learning situation where the teacher is regularly in the presence of the pupils or in regular communication with pupils (such as with distance learning and running start) in a systematic program designed to assist pupils in acquiring new or improved knowledge, skills, and understandings.

Include the direct expenditures for classroom teachers, teachers' aides, teachers of homebound, teachers of institutionalized, correspondence teachers, and others assigned to instruct pupils regularly in a teacher-pupil learning situation, and their secretaries, clerks, and other assistants.

Do not include the costs of textbooks, electronic textbooks, instructional software, science equipment, workbooks, and similar items. These costs should be charged to Activity 33 Curriculum.

The following costs are examples of materials and supplies that should be charged to this activity:

- Instructional materials
- Student supplies
- Student planners
- Classroom materials
- Reference materials used in the classroom
- Basic instructional supplies
- Basic instructional supplemental materials
- Test prep workbooks
- Science classroom chemicals

28 Extracurricular

This activity is used to record expenditures directly related to student services such as coaching, class or student activity advising, supervising student body fund accounting, and related duties. (*Legal reference: AGO 1973, No. 11—Student Fees; AGO 1973, No. 22—Uniforms; see also AGO 1974, No. 21—Funding of Interscholastic Athletic Activities; RCW 28A.325.010 through 28A.325.030; chapter 392-138 WAC.*) Also include transportation expenditures (chartered or provided in-district) for extracurricular activities that are not recorded in the ASB Fund. District-

operated transportation expenditures should be charged to this activity using debit and credit transfer objects of expenditure.

Also chargeable to this account are expenditures directly related to skill center project (job) accounts, including bookstores and child care services. Child care services are charged to Activity 91 Public Activities in Program 88 Child Care.

29 Payments to School Districts

This activity is used to record payments to other school districts including, but not limited to, nonhigh, special education, and skill center payments by participating school districts.

30 Instructional Support

The activities in this series are used to record expenditures that are incurred in support of the district's educational programs.

31 Instructional Professional Development

This activity is used to record expenditures for the instructional professional development of school district personnel. These include such activities as in-service training, workshops, conferences, demonstrations, and other activities related to the ongoing growth and development of personnel.

This activity may include course registration fees, tuition reimbursement, charges from external vendors to conduct training courses (at either school facilities or offsite), related travel and other expenditures associated with training and professional development.

Base salaries for attendees should not be coded to this activity. Assigned professional development staff will have their regular salaries charged to this activity. Additional contract days that are provided for the express purpose of professional development should be recorded in this category.

32 Instructional Technology

This activity is used to record expenditures relating to costs of computers and related equipment that is based in the school. Expenditures to be recorded in this

activity are computers and other classroom technology such as printers, projectors, document cameras, smart boards and other peripheral equipment. Software costs of operating school-based computers and other standard software installed on all school-based computers may be charged here. Expenditures for computer-based curriculum, such as digital textbooks or educational software, should be coded consistent with other curriculum under Activity 33.

The salary and benefit costs for those staff members that support instructional technology may be charged to this activity. Expenditures for districtwide technology, or central services such as a help desk or IT department should not be coded here, but should be coded to Program 97 Activity 72.

33 Curriculum

This activity is used to record costs relating to the development and implementation of curriculum for the school district. The term "curriculum" has two meanings. The first meaning of "curriculum" is all of the subjects and course offerings within a district, as well as policy and procedure changes that constitute a course of study. The second meaning of "curriculum" is all of the textbooks, electronic resources, and other instructional materials that are associated with a particular course offering.

The costs for salaries and benefits for this activity are limited to those staff members that support curriculum. This includes tasks such as proposing, researching, evaluating, recommending, planning, developing or implementing changes to the overall curriculum of the district or to individual course offerings. It also includes reviewing and recommending changes to relevant school board policies and related administrative expenditures.

The cost of new and replacement textbooks and other materials that relate to curriculum implementation are recorded here. These are items that will be utilized in a classroom setting to provide instruction to students.

These costs include, but are not limited to:

- Textbooks
- Electronic textbooks (including annual licensing or subscription fees)
- Instructional software (including annual licensing or subscription fees)
- Durable equipment related to specific curriculum delivery
- Hands-on science kits
- Mathematic manipulatives

- Sheet music
- Workbooks and kits used in lieu of workbooks

The purchase of electronic equipment that will be used to deliver curriculum such as tablets, computers, or e-readers should not be charged to this activity. The cost of electronic equipment that is to be used in the classroom should be coded to Activity 32 Instructional Technology.

The cost for teacher training in the implementation of new curriculum, whether in the form of new courses of study or new textbooks for existing courses of study, should not be charged to this activity. The cost of training should be charged to Activity 31 Instructional Professional Development.

Consumable supplies, with the exception of workbooks, are not considered curriculum, and should be charged to Activity 27 Teaching.

34 Professional Learning—State

This activity is used to record expenditures for state-funded professional learning for certificated instructional staff. State-funded professional learning support and activities may include, but is not limited to, courses, workshops, institutes, networks, studio residencies, virtual learning modules, and conferences provided by for-profit and nonprofit entities outside the school such as universities, educational service districts, technical assistance providers, networks of content specialists, and other education organizations and associations. Assigned certificated professionals providing support and activities can have their regular salaries charged to this activity.

Activity 34, Professional Learning—State, is similar to Activity 31, Instructional Professional Development, with the following exceptions. Activity 34 is only open in state-funded programs. Activity 34 is closed to all programs that do not generate a funding allocation for this purpose. Classified staff salaries are closed in Activity 34. All classified staff costs associated with professional development should be coded to Activity 31.

Per RCW 28A.150.415, the funding provided under this section must be audited as part of the regular financial audits of school districts by the state auditor's office to ensure compliance with the limitations and conditions of this section. Expenditures related to the allocation must meet the definitions and standards provided in RCW 28A.415.430, 28A.415.432 and 28A.415.434. If the yearly allocation, plus carryover, is

