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10 Administration

This series consists of those activities related to the general direction, regulation, and control of the affairs of the school district that are organization wide. These expenditures are to be charged to Program 97, Districtwide Support.

11 Board of Directors

Include those responsibilities that are not delegated but are retained and carried out by the school district's governing board. Delegated responsibilities will be charged to the activity in which the responsible person is charged.

Include such items as expenditures for board memberships, audits, elections, legal services, judgments not covered by insurance, census, and, as provided by RCW 36.70.015 for regional planning.

Election costs for successful bonds and levies for capital projects may be paid from the Capital Projects Fund. The Capital Projects Fund may reimburse election costs for unsuccessful levies paid from the General Fund if the levy is passed within the same fiscal year. The Capital Projects Fund may also reimburse election costs for prior unsuccessful bond elections paid from the General Fund to the extent such reimbursement complies with the federal tax code.

12 Superintendent's Office

This activity relates to districtwide administrative responsibility. It consists of general administration and superintendent's office.

13 Business Office

This activity consists of the financial and accounting operations of a district. Include districtwide research and planning for budgeting, accounting, bookkeeping and statistical services, business administration, fiscal control, purchasing, and payroll.

14 Human Resources

This activity consists of the personnel recruitment and placement activities of the district. This would include expenditures such as employee assistance programs,

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

not fully expended by the end of the fiscal year, the residual allocation should be identified in the financial records as restricted carryover. Use GL 821–Restricted for Carryover of Restricted Revenues.

40 School Food Services

The activities in this series are used to record operating expenditures for nutrition services (the preparation and serving of regular and incidental meals for pupils and teachers as provided by RCW 28A.235.120) provided in connection with regular school activities.

Expenditures identified with this series must be charged to Program 98 School Food Services, except:

- Expenditures chargeable to other programs for which program approval has been obtained through the use of debit and credit transfer objects.
- Expenditures chargeable to Program 73 Summer School and Program 89 Other Community Services through the use of debit and credit transfer objects.

41 Supervision

This activity is used to record the expenditures for managing, directing, and supervising the food service program. Services include those of supervisory, secretarial, and other assistants involved in the administration of the food service program. Examples include directors, director's support staff, and dieticians.

42 Food

Include the expenditures for all food (purchased and commodities) used in connection with the regular food services program including expenditures for processing, freight, delivery, and storage.

44 Operations

Include the direct expenditures for preparing and serving breakfasts and lunches in connection with school activities and the delivering of prepared meals to schools. Include services of cooks, cashiers, and kitchen help expenditures, contractual services, supplies, and materials (other than food), travel, and capital outlay. Include lunchroom aides who assist in food preparation or distribution.

49 Transfers

This activity, under Program 98 School Food Services, is used exclusively for transferring expenditures for banquets, feeding of the elderly, feeding approved child care children, and other feeding operations not chargeable to Program 98. Expenditures to be transferred out are accumulated in Activities 41 through 44 along with other school food services expenditures.

50 Pupil Transportation

This series is charged with expenditures related to the conveyance of pupils.

Expenditures identified with this series must be charged to Program 99 Pupil Transportation, except:

- Transportation expenditures chargeable to other programs for which program approval has been obtained through the use of debit and credit transfer objects.
- Expenditures chargeable to Program 73 Summer School and Program 89 Other Community Services through the use of debit and credit transfer objects.
- Purchases and rebuilding expenditures for pupil transportation vehicles must be charged to the Transportation Vehicle Fund.

51 Supervision

This activity is used to record expenditures relating to the overall supervision of the pupil transportation program. Include the expenditures for managing, directing, and supervising the transportation program. Services include those of supervisory, secretarial, and other assistants in establishing routings and schedules, supervision of vehicle operations and maintenance, dispatching, and training pupil transportation staff.

52 Operations

Include direct operating expenditures for buses and payments to firms for transporting pupils. The only salaries charged to this activity are those of the bus drivers. Include expenditures for the transportation of pupils by means other than school buses as well as expenditures for medical exams for bus drivers. Vehicle fuel costs should be charged to Object 5 under this activity.

53 Maintenance

The expenditures for maintaining pupil transportation vehicles are charged to this activity. Include such services as mechanical repair, painting, checking for safety, cleaning, greasing, and preventive maintenance. Also charged to this activity are tires, tubes, antifreeze, first aid kits, oils, lubricants, and fire extinguishers. Include rent, custodial, and related services for the garage, and the repair and maintenance of the garage buildings, grounds, and equipment. Also included are the expenditures for replacement and additional shop equipment.

56 Insurance

Include expenditures for insuring pupil transportation vehicles and providing the school district with liability protection. Types of insurance include liability, property damage, medical care, collision, fire, and theft damage.

58 Remote Learning Operations

Include direct operating expenditures for buses used in the remote learning operations. The only salaries charged to this activity are those of the bus drivers. Remote Learning services include:

- The use of bus drivers, and the corresponding use of school buses, to deliver one or more of the following education tools and services to students in their remote learning locations on a schedule to be determined by school districts:
 - learning materials, including but not limited to workbooks, homework packets, paper assignments, and other tangible instructional materials
 - meals; and
 - any hardware, Wi-Fi hotspots, or other technology solutions that increase student access to remote learning online curriculum; and
- The transportation of students to and from learning centers or other public or private agencies where educational and support services are provided to students.

Also include contracted service payments to firms for the direct costs incurred for operating buses in remote learning operations. Other portions of payments made to contracted firms for transportation-related services should be allocated to other appropriate activities within Program 99: Supervision, Maintenance, and Insurance.

Include other transportation expenditures for remote learning operations carried out by means other than school buses. Vehicle fuel costs should be charged to Object 5 under this activity.

School districts are required to track and document the specific time and uses of school buses and bus drivers to deliver remote learning services.

59 Transfers

Include the expenditures for providing transportation for pupils on trips in connection with educational programs, including exhibits, films, galleries, theaters, music halls, ski schools, environmental sites, and other locations for the purpose of broadening their knowledge and experience. Include motor pool expenditures originally charged to the Activity 50 series that must be transferred to Activity 75 Motor Pool. Expenditures to be transferred out are initially accumulated in Activities 51 through 53 along with other transportation expenditures.

60 Maintenance and Operation

This series consists of activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an efficient working condition. Expenditures identified with this series must be charged to Program 97 Districtwide Support, except:

- Expenditures identifiable with federal programs that should be charged directly or through the use of debit and credit transfer objects.
- Expenditures chargeable to a state program for which approval has been obtained for specific direct expenditures.
- Expenditures chargeable directly to Program 89 Other Community Services (Activities 63, 65, 67 and 68 only).
- Expenditures chargeable directly to Program 99 Pupil Transportation (Activities 62, 63, 64, and 67 only).
- Expenditures for Pupil Management and Safety are chargeable directly to Activity 25.

61 Supervision

This activity is used to record expenditures relating to the supervision of the maintenance and operations of the school district. Include the expenditures for the services of supervisory personnel and their secretarial and clerical assistants, property managers, assistant property managers, and those administrative expenses required for maintenance and operation oversight.

62 Grounds Maintenance

Include expenditures for routine care of grounds, such as raking, hoeing, watering, cutting, and protecting lawns, transplanting, trimming, and caring for flowerbeds. Include all related supplies and materials.

Maintenance includes expenditures for maintaining grounds and equipment. Include repairing or replacing walks, fences, tennis courts, playground surfaces, lawn sprinkling systems, outside flagpoles, driveways, and sewers.

63 Operation of Buildings

Operations encompass those activities related to a building's normal performance of the function for which it is used. Include expenditures for custodians. Include expenditures for all small equipment items and consumable supplies used by personnel in operating the building.

In addition, include rental expenditures for land and buildings for purposes other than pupil transportation. Equipment rentals are charged to the using activity and appropriate program.

64 Maintenance

Maintenance is the upkeep of property and equipment, work necessary to realize the originally anticipated useful life of a building. Included are expenditures for maintaining buildings and equipment through repair and upkeep. Services include, but are not limited to, repainting, redecorating, resurfacing, refinishing, reshingling, and repairing of structures, foundations, doors, windows, hardware, gutters, downspouts, window glass, window shades, stage curtains, drapes, and built-in equipment such as lockers, cabinets, Venetian blinds, swimming pool filtration equipment, soap and towel dispensers, bulletin boards, and door checks.

For example, include expenditures for moving portable structures and maintenance of service systems, including the repair and replacement of heating systems, electric lighting systems, bells, clocks, communication systems, voice systems, sewers, fire safety systems, plumbing systems, and elevators.

When the fabrication of equipment and furnishings by school employees is an appreciable expenditure, expenditures should be transferred to the using activity and appropriate program.

Contractual repair and maintenance of equipment, including audio-visual and refrigeration equipment, should be charged to the using activity and the appropriate program. Transfer in-house repair expenditures to the using program and activity by means of debit-credit transfer objects.

Maintenance of buildings and equipment for Program 99 Pupil Transportation should be charged to Activity 53, Pupil Transportation Maintenance.

65 Utilities

Include expenditures for water, electricity, sewage, gas, coal, wood, oil, sanitary, recycling, basic voice telecommunications services, and other service assessments or charges. Telecommunications expenditures that are part of the instructional program, such as video or data transmission, may be charged directly to the appropriate activity or may be transferred using debit and credit transfer objects of expenditures. Utility costs may not be charged to any program in which this activity is not allowable.

67 Building and Property Security

Include services designed to protect buildings and other property of the district from unlawful entry, vandalism, and burglary. Include the expenditures for security supervision, security patrols, intrusion devices, and cell phone expenses related to security supervision. Include maintenance of security devices and telephone line charges as well as monitoring expenditures. Also include expenditures for fire protection services. Charge services related to pupil management and safety to Activity 25.

68 Insurance

Include provision for property, employee, liability insurance, and fidelity bonds in this activity. Insurance deductible amounts may be included in this activity. Do not include pupil transportation insurance that is charged to Activity 56 Insurance.

70 Other Services

This series includes those services of information systems, printing, warehousing and distribution, and motor pool. The direct expenditures for traffic safety education recorded in Activity 75 Motor Pool will be transferred to Program 71 Traffic Safety.

Expenditures identified with this series will be charged to Program 97 Districtwide Support, except:

- Expenditures identifiable with federal programs that must be charged directly or through the use of debit and credit transfer objects.
- Expenditures chargeable to a state program for which program approval has been obtained.
- Expenditures in this series that are chargeable to any other program may be transferred to that program from Program 97 through the use of debit and credit transfer objects.

72 Information Systems

Include all expenditures concerned with the operation of a recognized organizational unit that administers the district's information system. Such services as systems and database development and maintenance, processing data, and storage of data are charged here. Include the operation of the district's network including, but not limited to, server equipment, technology staff, maintenance costs and agreements, internet connection fees, right of way fees, operating systems and managing system software, content filtering, and network security.

Information systems expenditures that are specific to a program, such as computer-assisted instruction and classroom terminals, may be charged directly to the appropriate program and activity.

73 Printing

Include the operating expenditures for duplicating, printing, or otherwise reproducing printed materials by a print shop and contracted printing services.

Transfer printing expenditures that are part of the instructional program to the appropriate activity through the use of debit and credit transfer objects.

74 Warehousing and Distribution

Include the expenditures for distributing supplies, delivering mail, and the expenditures for operating a central warehouse. Warehousing and distribution expenditures that are part of other programs, such as delivery of meals to schools, may be charged directly to the appropriate activity or may be transferred through the use of debit and credit transfer objects.

75 Motor Pool

If accumulating motor pool expenditures for allocation to using programs, include all direct expenditures for operating motor vehicles and other motor-driven transportation equipment used for purposes other than pupil transportation. Include the operating expenditures for staff cars, maintenance vehicles, traffic safety cars, delivery trucks, and other nonpupil transportation motor-driven equipment. Include the expenditures for the acquisition of vehicles and for contracted maintenance of vehicles. Direct expenditures that may have been originally charged to the pupil transportation program, such as gasoline, oil, parts, and repair, will be transferred to the activity periodically or at the end of the year.

Use debit and credit transfer objects of expenditure to transfer expenditures in this activity to the end-using program. Transfer operating expenditures for traffic safety cars to Program 71 Traffic Safety.

If a portion or all of the expenditures for vehicles used in a single program can be conveniently isolated without the use of this activity, it need not be used. Instead, charge the expenditures directly to the using program.

Districts that participate in maintenance and repair cooperatives for pupil transportation equipment with other school districts or for vehicles owned and operated by other governmental entities should record those activities in Program 89 Activity 75.

80 Debt Service

Expenditures identified with this series are charged to Program 97 Districtwide Support.

83 Interest

Record warrant interest and all other interest expenditures, including interest on conditional sales contracts, purchase agreements, and interfund loans.

84 Principal

Record the principal portion of matured debt.

85 Debt-Related Expenditures

Record expenditures necessary to issue debt. Also record expenditures made to the U.S. Treasury rebating arbitrage earnings.

90 Public Activities

This series consists of community-wide activities provided by the school district. They are not confined to one program, school, or narrow phase of school activity. Such expenditures are to be charged to Program 61 Head Start—Federal, Program 79 Instructional Programs—Other, Program 81 Public Radio and Television, Program 88 Child Care, and Program 89 Other Community Services.

91 Public Activities

Record expenditures for operating community service programs that are not charged to other specific activities. Include expenditures for ski schools, child care centers, servicing community transit bus fleets, etc.