Uniform Chart of Accounts

MANUAL OF PROCEDURES
PSAB SUPPLEMENT 3 - ACCOUNTING/FUND
ACCOUNTING/GENERAL LEDGER

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VII. PROGRAMS

Overview

Number, Name, and Description

0000 None
1010 Regular Education
1020 Elementary Fine Arts
2000 Special Programs
3000 Vocational and Technical Programs
4010 Bilingual Programs
4020 Alternative and At-Risk Programs
9000 Co-Curricular and Extra-Curricular Activities

VIII. LOCATIONS

Overview

Number, Name, and Description

IX. JOB CLASSIFICATIONS

Overview

Number, Name, and Description
I. Overview

DEVELOPMENT OF THE UCOA

The design and development of the New Mexico Public Education Department (PED) Uniform Chart of Accounts (UCOA) is based on the following key principles:

- The UCOA is based on the framework provided by the National Center for Educational Statistics (NCES) in their publication *Financial Accounting for Local and State School Systems, 2003 Edition*.
- The NCES framework is modified where necessary to meet the needs of New Mexico school districts and charter schools.
- The UCOA will allow PED to obtain and retain currently reported data.
- The structure will provide for future expansion for additional components.
- The reporting requirements will be expanded to include Standardized Locations and Programs to provide comparative reporting capabilities.
- The reporting capabilities using the UCOA will be enhanced.
II. INTRODUCTION TO THE UCOA

An accounting system is the means by which financial transactions are:

- Planned.
- Captured during the actual operation of the school district or charter school.
- Recorded in the books of accounts.
- Analyzed to produce the various reports for management, financial status and accountability.

The structure outlined for New Mexico school districts and charter schools provides a classification structure which will meet the school districts and charter schools needs and will provide comparable data when reports from the different school districts and charter schools are combined.

OBJECTIVES OF THE UCOA

The UCOA outlined in this manual will provide an accounting and financial reporting framework to school districts and charter schools in New Mexico that satisfies the requirements of fiscal integrity and accountability to taxpayers and other stakeholders.

The UCOA establishes a complete fund accounting system, including the recording of assets, liabilities, fund balance (fund equity for business-type funds), revenues, and expenditures. Its standardized account code structure has been designed to accomplish the following key objectives:

- To establish a uniform, comprehensive, minimum chart of accounts statewide to improve financial data collection, reporting, transmission, accuracy, and comparability among New Mexico school districts and charter schools, as well as with school districts nationally.
- To meet the needs of both small and large school districts and charter schools while retaining comparability of collected and reported data.
- To use program accounting to apply certain support service costs to the educational cost centers and instructional programs.
- To establish site-based management of financial resources (the use of cost center budgeting of expenditures and certain revenues is emphasized).
- To ensure school districts and charter schools comply with generally accepted accounting principles (GAAP) developed by the Government Accounting Standards Board.
- To allow for timely and accurate recording of financial transactions.
- To create a logical framework that can be used to determine where monies for education originate and how they are used.
- To provide a comprehensive, full disclosure of the financial position of the reporting school district or charter school to parents, administrators, board members, PED, legislators, and other interested parties.
- To reduce the administrative burden on school districts and charter schools, as well as PED, in preparing required financial reports.
BASIS OF ACCOUNTING

The basis of accounting refers to the point of time when revenues, expenditures, and the related assets and liabilities are recognized in the accounts and reported in the financial statements and the method of accounting being utilized. There are three (3) methods of accounting commonly used by school districts and charter schools.

- **Cash-Basis Accounting** recognizes transactions when cash is received or disbursed. A weakness of cash basis accounting is that it does not recognize accounts receivable, accounts payable and other accrued items. Accordingly, it does not properly match resources used to resources provided.

- **Modified Accrual-Basis Accounting** recognizes transactions when they become both measurable (amount is known) and available for use or collection within the current accounting period.

- **Accrual-Basis Accounting** recognizes transactions when they occur, regardless of the timing of the related cash transaction.

The State Auditor has directed all state government agencies to use modified accrual-basis accounting. Therefore, PED recommends that school districts and charter schools do the same. The use of modified accrual-basis accounting allows a school district or charter school to determine its financial position and results of operations by measuring financial resources and obligations at the earliest possible date and provides for comparable period-to-period reports.

FUND ACCOUNTING

The UCOA accounting system is organized on the basis of funds. A school district or charter school is not considered to be a single entity for accounting and financial reporting purposes, but rather a collection of separate accounting entities for funds, cost centers, funding sources, and programs. This allows for separate accounting for separate activities and provides for greater financial accountability on the part of state government and local school districts and charter schools.

A fund is a fiscal and accounting entity which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. A fund is a self-balancing set of accounts recording assets, liabilities, fund balances (or equities), revenue, and expenditures related to a specific funding source. A new fund is established when funding requires that activities related to a particular source of funds be accounted for separately from other activities.
III. STANDARD CHART OF ACCOUNTS STRUCTURE

OVERVIEW

The UCOA uses a segment or component structure that is designed to serve as a flexible tool to meet the needs of all school districts and charter schools in the State of New Mexico. It creates a common means of communication to be used in planning, recording, accumulating, controlling, and reporting the financial activities of the school districts and charter schools. All school districts and charter schools are required to uniformly utilize this component structure in order to provide comparability between school districts and charter schools.

The hierarchy of the UCOA code structure is presented below. This structure gives school districts and charter schools the ability to report accurately and effectively on financial activities, as well as to segregate and group accounts with the greatest amount of flexibility resulting in the ability to produce the most useful financial statements. The account code structure associated with revenues is relatively straightforward because each revenue is identified by source, ranging from general to specific. Expenditures, however, use a series of levels in a hierarchy to identify the following:

- The Fund from which funds are being expended
- The Function for which the funds are being spent
- The Object on which the funds are spent
- The Program that is spending the funds
- The Location (school) on which the funds are being spent
- The Job Classification associated with certain expenditures

The standard UCOA structure is composed of eight components – six of which are specifically defined and two of which are currently unspecified – each separated by a delimiter.

A pictorial representation of the standard Chart of Accounts is noted below, followed by a table giving the name, internal segment structure, and length of each component:

<table>
<thead>
<tr>
<th>Component</th>
<th>Description</th>
<th>Structure</th>
<th>Length</th>
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<tbody>
<tr>
<td>1</td>
<td>Fund / Sub-Fund</td>
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<tr>
<td>2</td>
<td>Function / Sub-Function</td>
<td>X/XXX</td>
<td>4</td>
</tr>
<tr>
<td>3</td>
<td>Object</td>
<td>X/XXXX</td>
<td>5</td>
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<td>Program</td>
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<tr>
<td>5</td>
<td>Location (District/School)</td>
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<td>Job Classification</td>
<td>XXXX</td>
<td>4</td>
</tr>
<tr>
<td>7</td>
<td>Unspecified/Local Use</td>
<td>XXXXX</td>
<td>5</td>
</tr>
<tr>
<td>8</td>
<td>Unspecified/Local Use</td>
<td>XXXXX</td>
<td>5</td>
</tr>
</tbody>
</table>

The code structure in the first four components includes header accounts to aid in the creation of summarized reports. "Roll-ups" are not included in the Location and Job Classification components, as these items would not normally require roll-up reporting capabilities to aid in the creation and development of standard and ad hoc reports.
**DEFINITION OF COMPONENTS**

The account code structure provides a basis for financial reporting and budgeting. The table below illustrates the required account code format. Each required element must contain the specified number of digits and must be in the specified location in the account code structure. Expenditures and other financing uses will utilize specific components 1-6 of the account structure. Balance Sheet and Revenue and other financing sources accounts will only utilize components 1 (Fund) and 3 (Object). Components not being used in these accounts will be filled with zeros as placeholders. In addition, a district or charter school may choose to use the optional components with any type of account to track additional items not covered in the first six components.

<table>
<thead>
<tr>
<th>Fund</th>
<th>Function</th>
<th>Object</th>
<th>Program</th>
<th>Location</th>
<th>Job Class</th>
<th>Account Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance Sheet Accounts</td>
<td>X/XXXX 0000 1/XXXX 0000 XXX/000 0000</td>
<td>Assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>X/XXXX 0000 2/XXXX 0000 XXX/000 0000</td>
<td>Liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>X/XXXX 0000 3/XXXX 0000 XXX/000 0000</td>
<td>Fund Balances</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue &amp; Other Financing Sources</td>
<td>X/XXXX 0000 4/XXXX 0000 XXX/XXX 0000</td>
<td>Revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditures &amp; Other Financing Uses</td>
<td>X/XXXX X/XXX 5/XXXX XXXX XXXX/XXX XXXX</td>
<td>Expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. **Fund Type & Sub-Fund**: A Fund is a fiscal and accounting entity which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. A fund is also a self-balancing set of accounts recording assets, liabilities, fund balances (or equities), revenue, and expenditures related to a specific funding source. A new fund is established when funding requires that activities related to a particular source of funds be accounted for separately from other activities. Individual funds are first classified by Fund Type and then for specific purposes. There are nine Fund Types which are used to record all related financial transactions. Funds are the primary component for accumulating and reporting financial results. Sub-Funds are further divisions of funds that are reported separately from, but accumulated with, the primary Fund Type to which the sub-fund belongs.

2. **Function**: A Function is a group of related activities aimed at accomplishing a major service or program for which the school district or charter school is responsible. The function describes the activity for which a service or material object is acquired. The functions of a school district or charter school are classified into five broad areas. Functions are further classified into sub-functions.

3. **Object**: The Object component contains the specific balance sheet account, revenue, or expenditure for which funds are received or expended. The purpose of expenditure objects is to classify in detail the services or commodities bought from the financial resources in the fund source from which the expenditure is being made.

4. **Program**: A Program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives that need to be accounted for separately from other programs. The Program component allows a school district or charter school, as well as PED, to identify the costs of a program even when the expenditures are made from different funds.

5. **Location**: A Location is a budgetary or operational unit to be used in routing financial resources and segregating expenditures. Locations are defined in the UCOA as Districts and Schools.
6. **Job Classification**: The Job Classification component is used to capture expenditure costs in compensation for specific jobs. The code is based on the prior chart of account numbering methodology for personnel costs.

7. **Unspecified Component #1**: This component is currently unspecified by PED and can be used by school districts and charter schools to fit their needs. It should be used only when restrictions on other components do not allow for their adaptation or modification.

8. **Unspecified Component #2**: This component is currently unspecified by PED and can be used by school districts and charter schools to fit their needs. It should be used only when restrictions on other components do not allow for their adaptation or modification.
IV. FUND TYPE / SUB-FUNDS

OVERVIEW

Funds Type is the first component in the UCOA structure and the principal component for accumulating and reporting financial results. Sub-Funds are further divisions of Fund Types that are reported separately and also accumulated with the primary Fund Type to which the Sub-Fund belongs.

The Fund number is composed of five digits. The first digit provides a Fund Type designation. The next four digits designate the appropriate Sub-Fund number. The Sub-Funds are a further division of the Fund Type. The last digits of the Sub-Fund are used to designate grants, capital projects, or other categories, as needed.

The Fund/Sub-Fund is the first component in the UCOA structure.

<table>
<thead>
<tr>
<th>Component</th>
<th>Description</th>
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<tbody>
<tr>
<td>1</td>
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<td>3</td>
<td>Object</td>
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<td>4</td>
<td>Program</td>
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<td>5</td>
<td>Location (District/School)</td>
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<td>Job Classification</td>
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</tr>
<tr>
<td>8</td>
<td>Unspecified</td>
<td>XXXXXX</td>
<td>5</td>
</tr>
</tbody>
</table>

A description of each of the Fund Types and the numbering methodology to be used is presented below.

FUND TYPES

GOVERNMENTAL FUND TYPES

10000 GENERAL FUND

This fund is the chief operating fund of the school district or charter school. It is used to account for all financial resources of the school district or charter school except for those required to be accounted for in another fund. A District may have only one General Fund, but it may subdivide this fund into sub-funds that roll up to the General Fund.

There is generally a limited number of this type of fund. The specific General Funds designated by PED for use by school districts and charter schools are as follows:

11000 Operational
12000 Teacherage
13000 Pupil Transportation
14000 Instructional Materials

20000 SPECIAL REVENUE FUNDS

These funds are 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. Some examples of special revenue funds are restricted state or federal grants and restricted tax levies. A separate fund may be used for each identified restricted source.

There are generally several Funds from different funding sources. The specific Special Revenue Funds designated by PED for use by school districts and charter schools are as follows.
21000  Food Services  
22000  Athletics  
23000  Non-Instructional Support  
24000  Federal Flow-through Grants  
25000  Federal Direct Grants  
26000  Local Grants  
27000  State Flow-through Grants  
28000  State Direct Grants  
29000  Combined Local/State Grants  

**30000 Capital Projects Funds**

These funds are used to account for financial resources for acquisition or construction of major capital facilities (other than those acquired or constructed from Proprietary or 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.

There is generally a limited number of this type of fund. The specific Capital Project Funds designated by PED for use by school districts and charter schools are as follows:

- 31100  Bond Building  
- 31200  Public School Capital Outlay  
- 31300  Special Capital Outlay – Local  
- 31400  Special Capital Outlay – State  
- 31500  Special Capital Outlay – Federal  
- 31600  Capital Improvements HB-33  
- 31700  Capital Improvements SB-9  
- 31701  Capital Improvements Local  
- 31800  Energy Efficiency Act  
- 31900  Educational Technology Equipment Act  
- 32100  Public School Cap. Outlay – 20%  

**40000 Debt Service Funds**

These funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. There is generally a limited number of this type of fund. The specific Debt Service Funds designated by PED for use by school districts and charter schools are as follows:

- 41000  Debt Services  
- 42000  Deferred Sick Leave  
- 43000  Ed. Tech. Debt Service
50000 PERMANENT FUNDS

These funds are 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’s and charter school’s programs. There is generally a limited number of this type of fund. PED has not designated any Permanent Funds for use by school districts and charter schools at this time.

PROPRIETARY FUND TYPES

60000 ENTERPRISE FUNDS

These funds 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:

- Debt is backed solely by revenues from fees and charges (does not include debt that is backed by the full faith and credit of the school district or charter school).
- There is a legal requirement to recover costs through fees and charges.
- There has been a policy decision by the governing board to recover the costs of providing services through fees or charges.

Some examples of enterprise funds are activities such as the food service program, the bookstore operation, the athletic stadium, or the community swimming pool.

There is generally a limited number of this type of fund. Most school districts and charter schools will not use an Enterprise Fund. PED has not designated any Enterprise Funds for use by school districts and charter schools at this time.

70000 INTERNAL SERVICE FUNDS

These funds may be used to account for any activity — within the school district or charter school — 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 or charter school 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.

There is generally a limited number of this type of fund. Most school districts and charter schools will not use an Internal Service Fund. PED has not designated any Internal Service Funds for use by school districts and charter schools at this time.

FIDUCIARY FUND TYPES

80000 TRUST FUNDS

These funds are used to account for assets held by a school district or charter school in a trustee capacity for others and therefore cannot be used to support the school district’s or charter school’s own programs. Trust funds are generally accounted for on the economic resources measurement focus and the accrual basis of accounting.

There is generally a limited number of this type fund. PED has not designated any Trust Funds for use by school districts and charter schools at this time.
90000 Agency Funds

These funds may be used for assets that are held in a custodial capacity by a school district or charter school for individuals, private organizations, or other governments. Agency funds may include those used to account for student activities or taxes collected for another government.

There is generally a limited number of this type of fund. PED has not identified any Agency Funds for use by school districts and charter schools at this time.
V. FUNCTIONS

OVERVIEW

A Function is a group of related activities aimed at accomplishing a major service or program for which the local school district or charter school is responsible. The function describes the activity for which a service or material object is acquired. The functions of a school district and charter school are classified into seven broad areas:

0000 Revenue/Balance Sheet
1000 Instruction
2000 Support Services
3000 Operation of Non-Instructional Services
4000 Capital Outlay
5000 Debt Service

Functions related to expenditures are further classified into sub-functions.

The Function is the second component in the UCOA structure.

<table>
<thead>
<tr>
<th>Component</th>
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<td>Program</td>
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<td>Job Classification</td>
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<tr>
<td>8</td>
<td>Unspecified</td>
<td>XXXX</td>
<td>5</td>
</tr>
</tbody>
</table>

A description of each Function and the numbering methodology to be used is presented below.

Note: Codes that are necessary for the NCES reporting are noted with an asterisk (*) and are shaded. Following the description of the Functions, a listing is provided of the required NCES reporting codes.

FUNCTIONS: NUMBER, NAME, AND DESCRIPTION

0000 Revenue/Balance Sheet

This function number is a placeholder for all revenue and balance sheet or general ledger items. It is to be used only with Revenue or Balance Sheet Objects.

1000* Instruction

Instruction includes the activities dealing directly with the interaction between teachers and students provided for students:

- In a school classroom.
- In another location such as a home or hospital.
- Other approved media, such as television, radio, computer, Internet, multimedia telephone.
- In other learning situations such as those involving co-curricular and extra-curricular activities (including athletics).
• Function 1000 (Instruction) also includes the cost of all activities directly involved with or related to instruction, including:
  • Aides or classroom assistants of any type.
  • Textbooks.
  • Instructional technology purchased for student use in the classroom for the purpose of direct instruction only (whether permanently assigned to one classroom or in a portable “pod”).
  • Pro rated cost of teaching duties of administrators and other staff (e.g. principals, full-time department chairs, and guidance counselors).
  • Teacher training and travel.
  • Instructional coaches.

Function 1000 (Instruction) is used with all Programs 1000–9000.

2000 Support Services

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. This is a “roll-up” account for budgeting and accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below. Actual reports will also be produced at the sub-function level.

2100* Support Services—Students

Activities designed to assess and improve the well-being of students to ensure that they arrive at school able to learn. These activities supplement instructional processes, but are focused on students and their families rather than on the classroom. This function is used with Programs 0000 (None), 2000 (Special Programs), and 9000 (Co-Curricular and Extra-Curricular Activities).

The following activities are charged to 2100 (Support Services – Students):

• Attendance and Social Work Services.¹ Activities designed to improve student attendance at school. These activities are focused on solving problems that affect students’ attendance. Some examples of services to be reported within this function code are attendance services and student accounting services.

• Guidance Services. Activities involving:
  o Counseling with students and parents to improve students’ ability to succeed in school.
  o Consulting with other staff members on learning problems.
  o Evaluating the abilities of students.
  o Assisting students as they make their own educational and career plans and choices.
  o Assisting students in personal and social development.
  o Providing referral assistance.

Guidance services may include counseling services, aptitude testing, student record services, and placement services.

¹ A school district or charter school may decide to track these functions at a more detailed level, and then roll them up to the related sub-function for reporting. A list of optional, more detailed NCES codes is provided at the end of this section.
• **Health Services.** Activities involving physical and mental health services that support the physical well-being of students outside of instructional activities. Included are activities that provide students with appropriate medical, dental and nursing services.

• **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.
  - 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.

• **Speech Pathology and Audiology Services.** Activities that identify, assess, and treat children with speech, hearing, and language impairments.

• **Occupational Therapy—Related Services.** Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist.

• **Other Student-Related Support Services.** For example, Dean of Students and other positions designed to oversee the well-being of students and their ability to arrive at school ready and able to learn.

### 2200* SUPPORT SERVICES—INSTRUCTION

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Use Program 0000 as a placeholder since function 2200 does not require program code. Activities include:

• **Library/Media Services.** Activities concerned with directing, managing, and supervising educational media services, 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.
  - 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.
  - Developing and acquiring library materials and operating library facilities.
  - Head of Library – Library/Media Specialists

• **Instruction-Related Technology.** Activities concerned with technology activities and services that support instruction but are not part of the instructional process (for example, student learning centers or labs). These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. 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 charged to this code. Do not include technology purchased for use in the classroom; charge these to 1000 (Instruction). Also, if a computer lab is operated by a certified teacher, working on a certified teacher pay schedule, the related compensation is not charged here, but is charged to 1000 (Instruction), except for SB-9 (31700) use function 4000.

• **Academic Student Assessment.** Activities related to the assessment of students to determine effectiveness of instruction.
2300* SUPPORT SERVICES—GENERAL ADMINISTRATION

Activities concerned with establishing and administering policy for operating the school district or charter school. Use Program 0000 as a placeholder since function 2300 does not require program code. Activities include:

- **Board of Education/Charter School Governance Council.** 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. These include:
  
  o **Supervision of Board of Education Services.** Activities concerned with directing and managing the general operation of the Board of Education.
  
  o **Board Secretary/Clerk Services.** Activities of the district performed in support of the school district or charter school board meeting.
  
  o **Board Treasurer Services.**
  
  o **Election Services.** Activities related to any school system election, including elections of officers and bond elections.
  
  o **Tax Assessment and Collection Services.**
  
  o **Staff Relations and Negotiations.**

- **Executive Administration.** Activities associated with the overall general administration of or executive responsibility for the entire school district. If a charter school has a chief executive officer to whom the principal reports, activities of that individual's office are charged here. These activities include:
  
  o **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 or charter school. 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 in that service area.
  
  o **Community Relations.** Activities and programs developed and operated system wide for bettering school-community relations. Do *not* include public relations/media services; charge these services to 2500 (Central Services),
  
  o **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 here.

2400* SUPPORT SERVICES—SCHOOL ADMINISTRATION

Activities concerned with overall administrative responsibility for a specific school. Do NOT include the teaching duties of school administrators here; rather, pro rate this cost to 1000 (Instruction). Use Program 0000 as a placeholder since function 2400 does not require program code. Activities include:

- **Office of the Principal.** Activities concerned with directing, managing and coordinating the operation of a particular school, including 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 activities with those of the school district or charter school.

- **Other Support Services – School Administration.** Other school administration services, including graduation expenditure and full-time department chairpersons.
2500* CENTRAL SERVICES

Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology. Use Program 0000 as a placeholder since function 2500 does not require program code. Activities include:

- **Business Office/Fiscal Services.** Activities concerned with the fiscal operations of the school district or charter school. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds management. Fiscal services are inclusive of supervision and operation of all fiscal services, including budgeting services, payroll, internal audit, and general accounting functions.

- **Purchasing, Warehousing, and Distributing Services.** Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in school district and charter school operations.

- **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.

- **Planning, Research, Development, and Evaluation Services.** Activities associated with conducting and managing system-wide programs of planning, research, development, and evaluation for a school system.
  - Planning services include activities concerned with selecting or identifying the overall, long-range goals and priorities of the district or charter school and formulating various courses of action needed to achieve these goals.
  - Research services include activities concerned with the systematic study and investigation of the various aspects of education in order to identify best practices.
  - Evaluation services include activities concerned with ascertaining the results or outcome of various courses of action through the careful appraisal of data in light of goals established. Do not include student academic testing here; rather charge these to 2200 (Support Services – Instruction).

- **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, various news media, email, the Internet and web sites, and personal contact.

- **Personnel Service (Human Resources).** 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. Activities include:
  - Supervision of Personnel Services. The activities of directing, managing, and supervising staff services.
  - Recruitment and Placement. Activities concerned with employing and assigning personnel for the school district or charter school.
  - Personnel Information. Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district or charter school.
  - Non-Instructional Personnel Training. Activities associated with the professional development and training – whether provide internally or purchased from external vendors – non-instructional personnel, including 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. Includes the incremental costs associated with providing temporary employees to perform job duties while regular employees attend training.
o **Health Services.** Activities concerned with medical, dental, and nursing services provided for school district or charter school employees. Included are physical examinations, referrals, and emergency care.

- **Administrative Technology Services.** Activities concerned with supporting the school district’s or charter school’s information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes, except for SB-9 (31700) use function 4000.

### 2600* OPERATION & MAINTENANCE OF PLANT

Activities concerned with keeping the physical plant open, comfortable and safe for use, including keeping 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. Use Program 0000 as a placeholder since function 2600 does not require program code. Activities include:

- **Operation of Buildings.** Activities concerned with keeping the physical plant clean and ready for daily use, including operating lighting and HVAC systems and doing minor repairs and the costs of building rental and property insurance.

- **Maintenance of Buildings.** Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.

- **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.

- **Care and Upkeep of Equipment.** Activities involved in maintaining equipment owned or used by the school district or charter school. They include such activities as servicing and repairing furniture, machines, and movable equipment.

- **Vehicle Operation & 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).

- **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 charged to this function code.

- **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 charged to this function code.

### 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. Use Program 0000 as a placeholder since function 2700 does not require program code. (For trips to and from school activities use Function 1000) Activities include:

- **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, including operation of buses or other student transportation vehicles.
• 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.

• Vehicle Servicing and Maintenance. Activities involved in maintaining student transportation vehicles, including repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling and inspecting vehicles for safety.

2900* Other Support Services
Includes expenditures for tax liability/penalty, litigation fees, emergency reserve, and 75% June Credit. Use Program 0000 as a placeholder since function 2900 does not require program code.

3000 Operation of Non-instructional Services
Activities concerned with providing non-instructional services to students, staff, or the community. Used with Program 0000 only. This is a “roll-up” account for budgeting and accumulation of totals. Entries are not posted to the “roll-up” account, but to the account listed below. Actual reports will also be produced at the sub-function level.

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. Use Program 0000 as a placeholder since function 3100 does not require program code. Used only in Funds 11000 and 21000.

3300* Community Services Operations
Activities concerned with providing community services to students, staff, or other community participants. Examples of this function would be offering adult education; after-school programs provided for the purpose of child-care; or recreational opportunities such as a community swimming pool. (summer school operations and after-school tutoring/instructional programs use Function 1000). Use Program 0000 as a placeholder since function 3300 does not require program code.

4000* Capital Outlay
Activities concerned with acquiring heavy equipment, vehicles and land, as well as construction of buildings. Use Program 0000 as a placeholder since function 4000 does not require program code.

5000* Debt Service
Activities related to servicing the long-term debt of the school district or charter school, 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. The receipt and payment of principal on those loans are treated as adjustments to the balance sheet object account 26021 (Loans Payable). Use Program 0000 as a placeholder since function 5000 does not require program code.
### NCES REQUIRED REPORTING CODES

The following are the codes required to be reported to the NCES as identified herein. Please note that many of these are header accounts that will require roll-up of sub-accounts to meet the reporting requirements.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td>Instruction</td>
</tr>
<tr>
<td>2100</td>
<td>Support Services—Students</td>
</tr>
<tr>
<td>2200</td>
<td>Support Services—Instruction</td>
</tr>
<tr>
<td>2300</td>
<td>Support Services—General Administration</td>
</tr>
<tr>
<td>2400</td>
<td>Support Services—School Administration</td>
</tr>
<tr>
<td>2500</td>
<td>Central Services</td>
</tr>
<tr>
<td>2600</td>
<td>Operation &amp; Maintenance of Plant</td>
</tr>
<tr>
<td>2700</td>
<td>Student Transportation</td>
</tr>
<tr>
<td>2900</td>
<td>Other Support Services</td>
</tr>
<tr>
<td>3100</td>
<td>Food Services Operations</td>
</tr>
<tr>
<td>3300</td>
<td>Community Services Operations</td>
</tr>
<tr>
<td>4000</td>
<td>Facilities Acquisition and Construction</td>
</tr>
<tr>
<td>5000</td>
<td>Debt Service</td>
</tr>
</tbody>
</table>

### OPTIONAL NCES FUNCTION CODES

These are optional codes for school districts or charter schools desiring to track expenditures at a more detailed level than required by PED. If these codes are used, they should be “rolled-up” to the related sub-functions (listed as headers below) for reporting.

#### 2100 Support Services — Students

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2110</td>
<td>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 that might be recorded under this optional code are supervision services, attendance services, and student accounting services.</td>
</tr>
<tr>
<td>2120</td>
<td>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. Some examples of services that might be recorded under this optional code are supervision services, counseling services, appraisal services, student record services, and placement services.</td>
</tr>
<tr>
<td>2130</td>
<td>Health Services. Activities involving physical and mental health services that are not direct instruction. Some examples of services that might be recorded under this optional code are activities that provide students with appropriate medical, dental, and nursing services.</td>
</tr>
</tbody>
</table>
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. Some examples of services that might be recorded under this optional code are the supervision of psychological services, related testing and counseling services, and psychotherapy services.

2150 Speech Pathology and Audiology Services. Activities that identify assess, and treat children with speech, hearing, and language impairments would be included under this optional code.

2160 Occupational Therapy–Related Services. Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist would be included under this optional code.

2190 Other Support Services – Students. This optional code may be used for other support services for students that do not fit into the optional codes above.

2200 Support Services - Instruction

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. Some examples of activities that might be recorded under this optional code include developing and acquiring library materials and operating library facilities.

2230 Instruction-Related Technology. Activities and services for the purpose of supporting instruction, including expenditures for internal technology support as well as support provided by external vendors using operating funds. Costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations might also be captured in this optional code.

2240 Academic Student Assessment. Services rendered for the academic assessment of the student could be captured in this optional code.

2290 Other Support Services – Instructional Staff. This optional code may be used for other instructional support services that do not fit into the optional codes above.

2300 Support Services – General Administration.

2310 Board of Education/Charter School Governance Council. 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 that could be included in this optional code are: supervision of Board of Education Services; Board secretary/clerk services; Board Treasurer Services; election services; tax assessment and collection services; staff relations and negotiations; and legal services specifically related to the activities of the Board of Education.
Executive Administration. Activities associated with the overall general administration of or executive responsibility for the entire school district or charter school. Some typical services that could be included in this optional code are: Office of the Superintendent; community relations (activities and programs developed and operated system wide for bettering school-community relations); State and Federal relations (activities associated with developing and maintaining good relationships with state and federal officials); and activities associated with grant procurement are included.

Support Services – School Administration.

Office of the Principal. Activities included in this optional code are those concerned with directing and managing the operation of a particular school, including 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 or charter school. Other activities included in this optional code include the work of clerical staff in support of teaching and administrative duties.

Other Support Services—School Administration. Other school administration services, including graduation expenditure and full-time department chairpersons may be included in this optional code.

Central Services

Fiscal Services. Activities concerned with the fiscal operations of the school district or charter school. Other activities that may be included in this optional code include budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds management. Also included in this optional code would be operation of all fiscal services, including, budgeting services, and payroll, internal audit, and general accounting functions.

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 would be included in this optional code.

Printing, Publishing, and Duplicating Services. Activities concerned with printing and publishing administrative publications such as annual reports, school directories, and manuals. Other activities that would be included in this optional code are centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.

Planning, Research, Development, and Evaluation Services. Activities associated with conducting and managing system wide programs of planning, research, development, and evaluation for a school system. Activities included in this optional code are: planning services; research; development services; and evaluation services.

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. This optional code would include related supervision and internal and public information services.
2570 **Personnel Services.** Activities concerned with maintaining efficient personnel for the school system. It would also include such activities as recruitment and placement, non-instructional staff training, staff transfers, in-service training, health services, and staff accounting.

2580 **Administrative Technology Services.** Activities concerned with supporting the school district’s or charter’s school information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities would include expenditures for internal technology support; support provided by external vendors using operating funds; and 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.

2590 **Other Support Services—Central Services.** This optional code would include other support services to business not classified elsewhere in the 2500 series.

2600 **Operation and Maintenance of Plant**

2610 **Operation of Buildings.** Activities concerned with keeping the physical plant clean and ready for daily use. Included in this optional code would be operating lighting and HVAC systems and doing minor repairs. Also included would be the costs of building rental and property insurance.

2620 **Maintenance of Buildings.** Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance would be included in this optional code.

2630 **Care and Upkeep of Grounds.** Activities involved in maintaining and improving the land (but not the buildings). Included in this optional code would be snow removal, landscaping, grounds maintenance, and the like.

2640 **Care and Upkeep of Equipment.** Activities involved in maintaining equipment owned or used by the school district or charter school. Included in this optional code would be activities such as servicing and repairing furniture, machines, and movable equipment.

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. Included in this optional code would be activities such as repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety (i.e., preventative maintenance).

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. Examples of activities included in this optional code are 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.

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. Examples of activities included in this optional code would be 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.
Other Operation and Maintenance of Plant. Operations and maintenance of plant services that cannot be classified elsewhere in the 2600 series would be included under this optional code.

Student Transportation

Vehicle Operation. Activities that may be included in this optional code involve 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 would include operation of buses or other student transportation vehicles.

Monitoring Services. Activities that may be included in this optional code are concerned with supervising students in the process of being transported between home and school and between school and school activities, including supervision that occurs while students are in transit and while they are being loaded and unloaded, as well as directing traffic at the loading stations.

Vehicle Servicing and Maintenance. Activities that may be included in this optional code are those involved in maintaining student transportation vehicles, including repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling, and inspecting vehicles for safety.

Other Student Transportation Services. Student transportation services that cannot be classified elsewhere in the 2700 series may be included in this optional code.

Capital Outlay

Land Acquisition. Activities concerned with initially acquiring and improving land would be included in this optional code.

Land Improvement. Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation would be included in this optional code.

Architecture and Engineering. This optional code would include the preliminary activities of architects and engineers related to acquiring and improving sites and improving buildings, whether or not these activities resulted in additions to the school district’s or charter school’s property.

Educational Specifications Development. This optional code would include the preliminary activities concerned with preparing and interpreting descriptions of specific space requirements to be accommodated in a building, which would then be interpreted to the architects and engineers in the early stages of blueprint development.

Building Acquisition and Construction. Activities concerned with buying or constructing buildings would be included in this optional code.

Site Improvement. Activities concerned with making nonpermanent improvements or enhancements to building sites, including fencing, walkways, tunnels, and temporary landscaping would be included in this optional code.

Building Improvements. Activities concerned with building additions and with installing or extending service systems and other built-in equipment would be included in this optional code.

Other Capital Outlay. Other capital outlay purchases and activities would be included in this optional code.
VI. OBJECTS

OVERVIEW

An Object is the component that contains the specific balance sheet, revenue or expenditure account for which funds are received or expended.

The Object number is composed of five digits. The first digit in this component is used to designate the five major Account Types used in the Object component. The account code component is used to designate the following:

<table>
<thead>
<tr>
<th>Type</th>
<th>Identifier</th>
<th>Account Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets</td>
<td>1</td>
<td>11000-19999</td>
</tr>
<tr>
<td>Liabilities</td>
<td>2</td>
<td>21000-29999</td>
</tr>
<tr>
<td>Fund Equity</td>
<td>3</td>
<td>32000-32600</td>
</tr>
<tr>
<td>Revenue</td>
<td>4</td>
<td>41000-49999</td>
</tr>
<tr>
<td>Expenditure</td>
<td>5</td>
<td>51000-59999</td>
</tr>
</tbody>
</table>

The Object is the third component in the Chart of Accounts structure.

<table>
<thead>
<tr>
<th>Component</th>
<th>Description</th>
<th>Structure</th>
<th>Length</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Fund / Sub-Fund</td>
<td>X/XXXX</td>
<td>5</td>
</tr>
<tr>
<td>2</td>
<td>Function</td>
<td>XXXX</td>
<td>4</td>
</tr>
<tr>
<td>3</td>
<td>Object</td>
<td>X/XXXX</td>
<td>5</td>
</tr>
<tr>
<td>4</td>
<td>Program</td>
<td>XXXX</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>Location (District/School)</td>
<td>XXX/XXX</td>
<td>6</td>
</tr>
<tr>
<td>6</td>
<td>Job Classification</td>
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<tr>
<td>7</td>
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</tr>
<tr>
<td>8</td>
<td>Unspecified</td>
<td>XXXXXX</td>
<td>5</td>
</tr>
</tbody>
</table>

A description of each of the Objects and the numbering methodology to be used is presented below.

BALANCE SHEET OBJECTS: ASSETS

OVERVIEW

For Asset accounts the first character is always 1.

The second digit groups or categorizes similar account objects and serves as a header or description for the detail accounts to follow. The third, fourth, and fifth digits are used for individual accounts containing transactions.

The asset accounts identified by PED are noted below, along with a description of each. Additional accounts can be added by school districts and charter schools based upon their individual needs.

NUMBER, NAME, AND DESCRIPTION

11000 Cash Assets

This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

11011 Bank Accounts. All funds on deposit with a bank or savings and loan institution, normally in non-interest-bearing accounts. Interest-bearing accounts are recorded in 12000 (Investments).

11031 Cash on Hand. Currencies, coins, checks, postal and express money orders, and bankers’ drafts on hand. Includes petty cash.
11041 Cash with Fiscal Agents. Deposits with fiscal agents, such as commercial banks, for paying matured bonds and interest.

11111 Unrestricted Cash. Cash balances that have no restrictions associated with its use.

11112 Restricted Cash. Cash balances that have specific restrictions associated with its use. Used in Funds/Sub-Funds 11000 (Operational), 41000 (Debt Service Fund), and 43000 (Educational Technology).

11113 Reserved Cash – Special Revenue Bonds. Cash set aside and reserved, relating specifically to Special Revenue Bonds.

12000 INVESTMENT ASSETS

This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.

12011 Investments. 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. Increases in the fair value of investments are recorded using revenue account 41510 (Investment Income). 12011 (Investments) does not include capital assets used in school district or charter school operations. Separate accounts for each category of investments may be established. If separate accounts are established under this account, it becomes a “roll-up” account for the accumulation of totals; in which case no entries should be posted to this account.

12012 Unamortized Premiums on Investments. 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.

12013 Unamortized Discounts on Investments (Credit). The excess of the face value of securities over the amount paid for them that have not yet been written off. Use of this account is restricted to short-term investments.

12014 Interest Receivable on Investments. The amount of interest receivable on investments, excluding interest purchased. Interest purchased should be posted to 12015 (Accrued Interest on Investments Purchased).

12015 Accrued Interest on Investments Purchased. Interest accrued on investments between the last interest payment date and the date of purchase. The account is carried as an asset until the first interest payment date after the date of purchase.

13000 RECEIVABLES

This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.

13011 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 established on the basis of tax roll year, current and delinquent taxes, or both. If separate accounts are established under this account, it becomes a “roll-up” account for the accumulation of totals; in which case no entries should be posted to this account.

13012 Allowance for Uncollectible Taxes. The portion of taxes receivable estimated not to be collected. The account is shown on the balance sheet as a deduction from account 13011 (Taxes Receivable) to arrive at the net taxes receivable. Separate accounts may be established on the basis of tax roll year, delinquent taxes, or both. This is a contra-asset account – the net balance will be a credit. If separate accounts are established under this account, it should be used as a “roll-up” account for accumulation of totals. In that case, no entries should be posted to this account.
**13031 Loans Receivable.** Amounts that have been loaned to persons or organizations, including notes taken as security for such loans, where permitted by statutory authority.

**13032 Allowance for Uncollectible Loans.** The portion of loans receivable estimated not to be collected. The account is shown on the balance sheet as a deduction from account 13031 (Loans Receivable) account. This is a contra-asset account – the net balance will be a credit.

**13041 Other Accounts Receivable.** Amounts owing on open account from private persons, firms, or corporations for goods and services furnished by a school district or charter school (but not including amounts due from other funds or from other governmental units).

**13042 Allowance for Uncollectible Accounts Receivable.** 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 account 13041 (Other Accounts Receivable) account. This is a contra-asset account – the net balance will be a credit.

**13100 Inter-Governmental Accounts Receivable.** Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants, 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 established for each interagency receivable. If separate accounts are established within the 13100 series, this account should be used as a “roll-up” account for accumulation of totals. In this case, no entries should be posted to this account.

**14000 Due from Other Funds**
This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.

**14100 Inter-Fund 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 established for each inter-fund receivable loan. If separate accounts are established within the 14100 series, this account should be used as a “roll-up” account for accumulation of totals. In this case, no entries should be posted to this account.

**14200 Inter-Fund Accounts Receivable.** An asset account used to indicate amounts owed to a particular fund by another fund in the same school district or charter school for goods sold or services rendered. It is recommended that separate accounts be established for each inter-fund receivable. If separate accounts are established within the 14200 series, this account should be used as a “roll-up” account for accumulation of totals. In this case, no entries should be posted to this account.

**15000 Prepaid Expenses**
Expenditure/expense 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. Separate accounts may be established for each type of prepaid item. If separate accounts are established under this account, it becomes a “roll-up” account for the accumulation of totals; in which case no entries should be posted to this account.

**16000 Inventory**
This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.

**16011 Inventories for Consumption.** The cost of supplies and equipment on hand not yet distributed to requisitioning units.

**16012 Inventories for Resale.** The value of goods held by a school district or charter school for resale rather than for use in its own operations.
17000  Fixed Assets

Those assets that the school district or charter school intends to hold or continue to 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. This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.

17011  Land and Land Improvements. A capital asset account that reflects the acquisition value of land owned by a school district or charter school. 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 non-exhaustible assets owing to their significantly long expected useful life. Non-exhaustible assets are not to be depreciated.

17021  Site Improvement. A capital asset account that reflects the value of non-permanent improvements to building sites, other than buildings, that adds 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, using 17022 (Accumulated Depreciation on Site Improvements).

17022  Accumulated Depreciation on Site Improvements. Accumulated amounts for the depreciation of site improvements. This is a contra-asset account – the net balance will be a credit.

17111  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 or charter school. 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.

17112  Accumulated Depreciation on Buildings and Building Improvements. Accumulated amounts for the depreciation of buildings and building improvements. This is a contra-asset account – the net balance will be a credit.

17211  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. Machinery and equipment under $5,000 are treated as supplies and should be coded to the appropriate supply account in the 56100 series.

17212  Accumulated Depreciation on Machinery and Equipment. Accumulated amounts for the depreciation of machinery and equipment. This is a contra-asset account – the net balance will be a credit.

17311  Works of Art and Historical Treasures. Individual items or collections of items that are of artistic or cultural importance.
17312 Accumulated Depreciation on Works of Art and Historical Collections. Accumulated amounts for the depreciation (as applicable) of works of art and historical treasures. This is a contra-asset account – the net balance will be a credit.

17511 Construction in Progress. The cost of construction work undertaken but not yet completed. When construction on the asset is completed, the accumulated balance should be transferred to the appropriate Fixed Asset account and depreciation charges should commence at that time.

18000 Provisions for Long Term Debt

Special appropriation for the defeasance of bonds. Consult with your auditor before using this account.

19000 Other Assets

This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

19011 Deposits. Funds deposited by the school district or charter school as prerequisite to receiving services, goods, or both.

19012 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.

19013 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.

19014 Unamortized Discounts on Issuance of Bonds. Represents that portion of the deficit of bond proceeds under the par value and that remains to be amortized over the remaining life of such bonds. Bonds sold at a Premium should be recorded in account 26013 (Unamortized Premiums on the Issuance of Bonds).

19099 Other Current Assets. Current assets not provided for elsewhere.

Balance Sheet Objects: Liabilities

Overview

For Liability accounts the first character is always 2.

The second digit is a categorizer for grouping like accounts and functions as a header or description for the detail accounts to follow. The third, fourth, and fifth digits are used for individual accounts containing transactions.

The identified Liability accounts and a description of each are noted below. Additional accounts can be added by school districts and charter schools based upon their individual needs.

Number, Name, and Description

21000 Payables

This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

21011 Accounts Payable. Liabilities on open account owing to private persons, firms or corporations for goods and services received by a school district or charter school (but not including amounts due to other funds of the same school district or charter school or to other governmental units).

21012 Judgments Payable. Amounts due to be paid by a school district or charter school as the result of court decisions, including condemnation awards paid for private property taken for public use.
21013 **Warrants Payable.** Amounts due to designated payees – in the form of a written order drawn by the school district or charter school – directing the school district or charter school treasurer to pay a specific amount.

21100 **Inter-Governmental Accounts Payable.** Amounts owed by the reporting school district or charter school to another governmental unit. It is recommended that separate accounts be established for each interagency payable. *If separate accounts are established within the 21100 series, this account should be used as a “roll-up” account for accumulation of totals. In this case, no entries should be posted to this account.*

22000 **Contracts and Construction Payable**

This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.

22011 **Contracts Payable.** Amounts due on contracts for assets, goods, and services received by a school district or charter school.

22012 **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, the lapse of a specified time period, or both. The unpaid amount is usually a stated percentage of the contract price.

22013 **Construction Contracts Payable.** Amounts due from a school district or charter school on contracts for constructing buildings and other structures and other improvements.

23000 **Accrued Liabilities**

This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.

23011 **Accrued Salaries and Benefits.** Salary and fringe benefit costs incurred during the current accounting period that are not payable until a subsequent accounting period.

23021 **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.

23031 **Interest Payable.** Interest due within one year.

23100 **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. *If separate accounts are established within the 23100 series, this account should be used as a “roll-up” account for accumulation of totals. In this case, no entries should be posted to this account.*

24000 **Due to Accounts**

This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.

24100 **Inter-Fund 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 established for each inter-fund loan. *If separate accounts are established within the 24100 series, this account should be used as a “roll-up” account for accumulation of totals. In this case, no entries should be posted to this account.*
24200  **Inter-Fund Accounts Payable.** A liability account used to indicate amounts owed by a particular fund for services rendered. It is recommended that separate accounts be established for each inter-fund payable. *If separate accounts are established within the 24200 series, this account should be used as a "roll-up" account for accumulation of totals. In this case, no entries should be posted to this account.*

25000  **Unearned Revenue**

A liability account that represents revenues collected before they become due.

26000  **Bonds and Other Debt**

*This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.*

26011  **Matured Bonds Payable.** Bonds that have reached or passed their maturity date but that remain unpaid.

26012  **Bonds Payable—Current.** Bonds that have not reached or passed their maturity date but are due within one year or less. Used only in Proprietary or Fiduciary funds.

26013  **Unamortized Premiums on Issuance of Bonds.** Represents that portion of the excess of bond proceeds over the par value that remains to be amortized over the remaining life of such bonds. Bonds sold at a discount should be recorded in account 19014 (Unamortized Discounts on the Issuance of Bonds).

26014  **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.

*Note: 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 determine the effective interest rate – using the present value, the face value (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. The accreted interest may be maintained in this account or transferred each period to increase the related outstanding debt liability.*

26015  **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. 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. This deferred amount should be reported as a deduction from or an addition to the new debt liability. *Note: This account should be used only when defeasance of debt occurs for Proprietary Funds.*

26021  **Loans Payable.** Short-term obligations representing amounts borrowed for short periods of time, usually evidenced by notes payable or warrants payable.

26031  **Lease Obligations—Current.** Capital lease obligations due within one year.

26041  **Bonds Payable.** Bonds that have not reached or passed their maturity date and that are not due within one year.

26061  **Capital Lease Obligations.** Amounts remaining to be paid on capital lease agreements.
28000 **Compensated Absences**

This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

28011 **Compensated Absences—Current.** Compensated absences that will be paid within one year.

28041 **Compensated Absences – Long Term.** Amounts remaining beyond the period of one year to be paid on compensated absences balances.

29000 **Other Liabilities**

This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

29011 **Deposits Payable.** Liability for deposits received as a prerequisite to providing or receiving services, goods, or both.

29012 **Other Current Liabilities.** Other current liabilities not provided for elsewhere within the Liability accounts.

29021 **Arbitrage Rebate Liability.** Liabilities arising from arbitrage rebates to the IRS from bond financing.

29099 **Other Long-Term Liabilities.** Other long-term liabilities not provided for in other Liability accounts. This account represents amounts due after more than one year from the balance sheet date for advances from other funds and certain miscellaneous liabilities, including Workers compensation, self-funded insurance, and legal claims and judgments.

**BALANCE SHEET OBJECTS: FUND BALANCES (EQUITY)**

**OVERVIEW**

For Fund Equity accounts the first character is always 3.

The second digit is a categorizer for grouping like accounts and functions as a header or description for the detail accounts to follow. The third, fourth, and fifth digits are used for individual accounts containing transactions.

The identified Fund Equity accounts and a description of each are noted below. Additional accounts can be added by school districts and charter schools based upon their individual needs.

**NUMBER, NAME, AND DESCRIPTION**

32000 **Fund Balance (Equity) Accounts**

This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

32011 **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.

32012 **Reserve for Prepaid 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.

32013 **Reserve for Encumbrances.** A reserve representing that portion of a fund balance segregated to provide for unliquidated encumbrances. This is a contra-asset account – the net balance will be a credit. Separate accounts may be established for current encumbrances and prior-year encumbrances.
32100 **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. One example of a special purpose is restricted Federal programs.

32200 **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.

32300 **Unreserved Fund Balance.** The excess of the assets of a fund over its liabilities, fund reserves, and designations.

32400 **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.

32500 **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.

32600 **Unrestricted Net Assets.** This account is used to record the net asset component—an unrestricted net asset—which represents net assets not classified in accounts 32400 (Invested in Capital Assets, Net of Related Debt) and 32500 (Restricted Assets). This account is to be used in Proprietary funds only.

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**REVENUE OBJECTS**

**OVERVIEW**

The primary objective of revenue coding is to maintain information on source of revenue.

Revenues and reimbursements from various sources must be accounted for and properly classified in the accounting system. Using the modified accrual basis of accounting, revenues shall be recorded when they are expected to be received within the current reporting fiscal period. For purposes of preparing the year-end financial statements and inclusions in the annual audit, various receivables are to be recognized.

**Governmental Funds - Revenues:** The primary level of governmental fund revenue classification is by fund and source. Normally, the governmental funds recognize several sources of revenue, including taxes, inter-governmental revenues, and charges for services.

**Proprietary Funds - Revenues:** The proprietary funds share the same primary revenue classifications as the governmental funds by source. One important distinction is that school districts and charter schools also should look to similar business organizations for industry practice and other guidance in classifying proprietary fund revenue sources.

**For Revenue accounts the first character is always 4.**

The second digit refers to the "Revenue type". The major revenues types are as follows:

- 41000 Revenue from Local Sources
- 43000 Revenue From State Sources
- 44000 Revenue From Federal Sources
- 45000 Other Financing Sources
- 46000 Other Items

The third digit generally functions as a header or description for the detail accounts to follow. The fourth and fifth digits allow for a further breakdown of the revenue account. Any questions regarding the proper classification of revenue may be referred to the School Budget and Financial Analysis Bureau for interpretation.
Note: Codes that are necessary for the NCES reporting are noted with an asterisk (*) and are shaded. Following the description of the Revenue Objects, a listing is provided of the required NCES reporting codes.

**NUMBER, NAME, AND DESCRIPTION**

**41000 Revenue from Local Sources**
This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

- **41100 Taxes Levied/Assessed by the School District.** Compulsory charges levied by the school district to finance services performed for the common benefit. Separate accounts have been established for the 41100 series. *This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.*

- **41110* Ad Valorem Taxes – School District.** 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 established for real property and for personal property. *If separate accounts are established under this account, it becomes a "roll-up" account for the accumulation of totals; in which case no entries should be posted to this account.*

- **41113 Oil and Gas Taxes.** Ad valorem taxes upon oil and gas production within a school district. Include all taxes credited by County/State Treasurer.

- **41114 Copper Production.** Ad valorem taxes upon copper production within a school district. Include all taxes credited by County/State Treasurer.

- **41115 Other Special Revenue/Taxes.** Other special revenues or taxes not otherwise classified.

- **41280 Revenue in Lieu of Taxes (ONLY USED IN FUND 29134 – Wind Farm Projects)**

- **41300 Tuition.** Revenue received by a school district or charter school for educating individuals who reside outside the State of New Mexico or are the children of foreign nationals. These students may NOT be included in STARS reports and are not included in a district’s membership when calculating the State Equalization Guarantee.

- **41310* Tuition from Foreign Nationals.** Revenue received from foreign nationals to compensate a school district or charter school for providing education to their children. Revenue received should be credited to Fund 11000 (Operational). These students may NOT be included in STARS reports and are not included in a district’s membership when calculating the State Equalization Guarantee.

- **41331 Tuition from School Districts outside the State.** Revenue received from School Districts outside the state to compensate a local school district or charter school for providing education to their children. Revenue received should be credited to Fund 11000 (Operational). These students may NOT be included in STARS reports and are not included in a district’s membership when calculating the State Equalization Guarantee.

- **41500* Investment Income.** Revenue from short-term and long-term investments, e.g. interest, dividends, rent from property held for investments. Such receipts shall be credited to the fund that provided the cash for investment. Earnings from investments from the Operational sub-fund shall be used for capital outlay expenditures. Separate accounts may be established for the 41500 series. *If separate accounts are established for this series, this account becomes a "roll-up" account for the accumulation of totals; in which case no entries should be posted to this account.*
**41600** Food Services. Revenue for dispensing food to students and adults. Separate accounts have been established for the 41600 series. This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>41603</td>
<td>Fees – Adults/Food Service</td>
<td>Revenue from dispensing food to adults, including teachers, parents, and adult education students.</td>
</tr>
<tr>
<td>41604</td>
<td>Fees – Students/Food Service</td>
<td>Revenue from dispensing food to students. Federal reimbursements are not entered here. They should be recorded under revenue account 44202.</td>
</tr>
<tr>
<td>41605</td>
<td>Fees – Other/Food Service</td>
<td>Revenue from dispensing food to outside of regular food services, e.g. catering, a la carte sales.</td>
</tr>
</tbody>
</table>

**41700** District Activities. Revenue resulting from co-curricular and extra-curricular activities controlled and administered by the school district or charter school. These revenues are not to be commingled with the proceeds from student activities. Separate accounts have been established for the 41700 series. This is a "roll-up" account for accumulation of totals. Entries are not posted to this "roll-up" account, but to the accounts listed below.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>41701</td>
<td>Fees - Activities</td>
<td>Revenue from students for memberships in school clubs or organizations.</td>
</tr>
<tr>
<td>41702</td>
<td>Fees - Educational</td>
<td>Revenue from fees charged to students, e.g. lab fees, tutoring fees.</td>
</tr>
<tr>
<td>41705</td>
<td>Fees - Users</td>
<td>Revenue from patrons of a school-sponsored activity such as a concert or a football game.</td>
</tr>
<tr>
<td>41706</td>
<td>Fees – Summer School</td>
<td>Revenue from students relating to summer school programs.</td>
</tr>
</tbody>
</table>

**41900** Other Revenue from Local Sources. Other revenue from local sources not classified above. Separate accounts have been established within the 41900 series. This is a "roll-up" account for accumulation of totals. Entries are not posted to this "roll-up" account, but to the accounts listed below.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>41910*</td>
<td>Rentals</td>
<td>Earnings from rents and leases from school-owned property and/or facilities. Revenues received shall be credited to Fund 11000 (Operational). Any Teacherage rental shall be credited to Fund 12000 (Teacherage). Rental of property held for income purposes is not recorded here, but is recorded in account 41500 (Investment Income).</td>
</tr>
<tr>
<td>41911</td>
<td>Royalties</td>
<td>Revenue from royalties (i.e., publications, recordings, mineral and oil royalties generated from production on school owned properties, capital credits, and utility co-ops).</td>
</tr>
<tr>
<td>41920*</td>
<td>Contributions/Donations - Private Sources (Non-Categorical)</td>
<td>Revenue associated with contributions, gifts, bequests, 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 or charter school personnel (e.g., stipends paid to teachers or other school district or charter school staff).</td>
</tr>
<tr>
<td>41921</td>
<td>Instructional – Categorical</td>
<td>Gifts, bequests and any other revenue received from local sources for a specified purpose related to Instruction.</td>
</tr>
<tr>
<td>41922</td>
<td>Instructional Support – Categorical</td>
<td>Gifts, bequests and any other revenue received from local sources for a specified purpose related to Instructional Support.</td>
</tr>
<tr>
<td>41923</td>
<td>Administration – Categorical</td>
<td>Gifts, bequests and any other revenue received from local sources for a specified purpose related to Administration.</td>
</tr>
<tr>
<td>41924</td>
<td>Flow-through Grants From Districts to Charter Schools</td>
<td></td>
</tr>
<tr>
<td>41931</td>
<td>Special Building - Local</td>
<td>Proceeds from the sale of property for which the local school board has requested separate accountability. This account may also be used to receipt gifts or bequests, and student vocational construction for large capital outlay projects.</td>
</tr>
</tbody>
</table>
41953 **Insurance Recoveries.** Insurance recoveries for the replacement of personal, real property, and/or equipment.

41955 **Special Assessments (REC).** Regional Education Cooperative (REC) contract reimbursements to school districts and charter schools for services rendered.

41980* **Refund of Prior Year’s Expenditures.** Expenditures that occurred last 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. Includes refunds from prior year expenditures for overpayments, double payments, or returned merchandise. Do *not* include refunds for current year expenditures; rather credit the refund to the original expenditure account as prescribed by GAAP.

43000* **Revenue from State Sources**

_This is a “roll-up” account for accumulation of totals. Entries are *not* posted to the “roll-up” account, but to the accounts listed below._

43100 **Unrestricted Grants – State Sources.** Revenue recorded as grants by the school district or charter school from state funds that can be used for any legal purpose desired by the school district or charter school without restriction. Separate accounts have been established within the 43100 series. _This is a “roll-up” account for accumulation of totals. Entries are *not* posted to the “roll-up” account, but to the accounts listed below._

43101 **State Equalization Guarantee.** Revenue from the State Equalization Guarantee distributed by the State.

43104 **Emergency - Supplemental.** A non-categorical distribution to school districts and charter schools that are in financial need.

43120 **Charter School Administrative Revenue.** 2% administrative revenue retained by the district from charter school program costs.

43200 **Restricted Grants – State Sources.** Revenue recorded as grants by the school district or charter school from state funds that must be used for a categorical or specific purpose. If such money is not completely used by the school district or charter school, it must be returned, usually to the state. Separate accounts have been established for the 43200. _This is a “roll-up” account for accumulation of totals. Entries are *not* posted to the “roll-up” account, but to the accounts listed below._

43202 **State Flow-through Grants.** Revenue from State appropriated grants that flow through PED.

43203 **State Direct Grants.** Revenues received from state agencies (other than PED).

43204 **Prior Year Balances** (To be used in Funds 31400 and 31700)

43205 **Emergency – Capital Outlay.** Distributions to school districts and charter schools to be used for unforeseen capital outlay emergencies.

43206 **Transportation Distribution.** Distribution for the purpose of providing transportation to and from schools for pupils in grades K-12 and qualified special education students. Revenues shall be credited to Fund 13000 (Transportation).

43207 **Instructional Materials 50% Core/Basal Allocation.** Revenue credited to the district for purchases of instructional materials on the State adopted list.

43208 **Tuition for Students Attending School Out-of-State.** Distribution made to school districts paying for students attending school out-of-state because schools are not reasonably available within their residential district.
43209 **PSCOC Awards.** State appropriated revenue allocated by the Public School Capital Outlay Council.

43210 **Special Capital Outlay – State.** State grants and matching revenue received from other State agencies for specific capital outlay purposes (i.e., energy conservation, construction of recreational facilities, paving).

43211 **Instructional Materials 50% Supplementary Allocation** Revenue received for cash purchases of instructional materials, not on the State adopted list.

43212 **Indirect Costs (State Flow-through Grants).** Indirect cost charged to a state Flow-through program and then transferred to the Operational sub-fund as reimbursement for administering the program. Indirect cost charged to a program is determined by applying the indirect cost rate approved by PED or a negotiated rate.

43213 **Indirect Costs (State Direct Grants).** Indirect cost charged to other grants and then transferred to the Operational sub-fund as reimbursement for administering the program. Indirect cost charged to a program is determined by applying the indirect cost rate approved by PED or a negotiated rate.

43214 **Inter-Governmental Contract Revenue/REC.** Revenue from other school districts and Rural Education Cooperatives (REC) and governmental entities through a contract or joint powers agreement.

43215 **Inter-Governmental Contract Revenue.** Revenue from other school districts and charter schools through a contract or joint powers agreement.

43216 **Fees – Governmental Agencies.** Revenue from other governmental agencies.

**44000** **REVENUE FROM FEDERAL SOURCES**

This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.

44100** Unrestricted Grants – Federal Direct.** Revenues direct from the federal government as grants to the school district or charter school that can be used for any legal purpose desired by the school district or charter school without restriction. Separate accounts have been established within the 44100 series to identify the specific nature of the revenue item. This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.

44103 **Impact Aid.** Revenue received by the school district or charter school through Title VIII.

44105 **IRS Interest Reimbursement** (only used in Fund 41000)

44107 **Indirect Costs (Federal Direct Grants).** Indirect cost charged to a federal direct program and then transferred to the Operational fund as reimbursement for administering the federal program. Indirect cost charged to a federal program is determined by applying the indirect cost rate approved by PED or a negotiated rate.

44108 **DOE Los Alamos/DOD.** Revenue received by the Los Alamos school district from the U.S. Department of Energy, or by school districts from the U.S. Department of Defense.

**44200** Unrestricted Grants – Federal Flow-through. Revenues from the federal government through the state as grants that can be used for any legal purpose desired by the school district or charter school without restriction. Separate accounts have been established within the 44200 series to identify the specific nature of the revenue item. This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.

44204 **Forest Reserve.** Income received for the school district’s share of forest reserve funds distributed by the Local Government Division of the Department of Finance and Administration in accordance with Section 22-8-33 NMSA, 1978 Compilation.
44205  **Indirect Costs (Federal Flow-through Grants).** Indirect cost charged to a federal Flow-through program and then transferred to the Operational fund as reimbursement for administering the federal program. Indirect cost charged to a federal program is determined by applying the indirect cost rate approved by PED.

44300  **Restricted Grants – Federal Direct.** Revenues direct from the federal government as grants to the school district or charter school that must be used for a categorical or specific purpose. If such money is not completely used by the school district or charter school, it usually is returned to the governmental unit. Separate accounts have been established within the 44300 series to identify the specific nature of the revenue item. This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

44301  **Other Restricted Grants – Federal Direct.** Federal grants directly to school districts or charter schools.

44306  **Special Capital Outlay - Federal.** Federal grants for specific capital outlay purposes such as energy conservation, construction of recreational facilities, and paving.

44500  **Restricted Grants – Federal Flow-through.** Revenues from the federal government through the state as grants to the school district or charter school that must be used for a categorical or specific purpose. Separate accounts may be established within the 44500 series to identify the specific nature of the revenue item. If separate accounts are established within this series, this account becomes a "roll-up" account for the accumulation of totals; in which case no entries should be posted to this account.

44700  **Federal Grants – Intermediate Sources.** Revenues from the federal government through an intermediate agency. Separate accounts have been established within the 44700 series to identify the specific nature of the revenue item. This is a "roll-up account" for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

44709  **Department of Interior.** Revenue received through the county treasurer from the Fish and Wildlife Service under the Refuge Revenue Sharing Act of 1978 (PL 95-469).

45000  **Other Financing Sources**

This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

45100  **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 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. Separate accounts have been established for the 45100 series. This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

45110  **Sale of Bonds.** Used to record the face amount of bonds sold. Exclude premiums or accrued interest from the sale of such bonds.

45114  **Special Revenue Bonds Proceeds.** Used to record the face amount of bonds sold for Special Revenue Bonds. Exclude premiums or accrued interest from the sale of such bonds.

45120  **Premium or Discount on the Issuance of Bonds.** Proceeds from that portion of the sale price of bonds in excess of or below their par value. The premium or discount represents an adjustment of the interest rate and will be amortized using account 58340 (Amortization of Premium and Discount on Issuance of Bonds). Also includes any accrued interest received at the time of sale of the bonds.
45300  **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 or loss on the disposal of property for Proprietary or Fiduciary funds is recorded in account 41930 (Gains or Losses on the Sale of Capital Assets). Account 45300 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 using account 46300 (Special Items). Separate accounts have been established for the 45300 series. *This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.*

45303  **Sale of Real Property (≥$25,000) or Equipment (≥$5,000).** Proceeds from the sale of real property of $25,000 or more or property/equipment of $5,000 or more. Approval by the PED is required prior to the sale.

45304  **Sale of Personal Property (<$25,000) or Equipment (<$5,000).** Proceeds from the sale of property under $25,000 and/or equipment under $5,000.

46000  **Other Items**

Other items not associated with any other category. Separate accounts have been established within the 46000 series to identify the specific nature of the revenue item. *This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.*

46003  **Deferred Sick Leave Accumulation.** The accumulated amount of unused sick leave to be transferred into an unused sick leave pool.

46004  **Donated Commodities.** The value of items of food donated by the state or federal government for the Food Services program.

46100  **Access Board (e-Rate).** Discounts provided through the Universal Service Administration Company (USAC) under the direction of the FCC to assist schools to obtain affordable telecommunications and Internet access through the Universal Service Fee (e-rate) charged to interstate and international telecommunications services.
NCES REQUIRED REPORTING CODES

The following are the codes required to be reported to the NCES as identified herein. Please note that many of these are header accounts that require roll-up of sub-accounts to meet the reporting requirements.

41110  Ad Valorem Taxes – School District
41500  Investment Income
41600  Food Services
41700  District Activities
41910  Rentals
41920  Contributions and Donations from Private Sources
41931  Special Building - Local
41980  Refund of Prior Year’s Expenditures
43000  Revenue from State Sources
44100  Unrestricted Grants – Federal Direct
44200  Unrestricted Grants – Federal Flow-through
44300  Restricted Grants – Federal Direct
44500  Restricted Grants – Federal Flow-through
44700  Federal Grants – Intermediate Sources
45000  Other Financing Sources
45110  Bond Principal
45114  Special Revenue Bonds Proceeds
EXPENDITURE OBJECTS

OVERVIEW

The primary objective of expenditure objects is to maintain information on the article purchased or the service obtained. The first digit defines the general object category. The last three digits define the major object more specifically.

On the modified accrual basis of accounting, expenditures are generally recognized when an event or transaction is expected to draw on current, spendable resources within the reporting fiscal period. For purposes of preparing the year-end financial statements and inclusion in the annual audit, accounts payable are to be recognized.

Exchanges of cash for other current assets such as the investment of cash in United States bonds and the repayment of inter-fund loans shall not be considered expenditures.

Governmental Funds - Expenditures: Expenditure classification is based primarily on the period the expenditures are expected to benefit. There are four major character classifications: current, capital outlay, debt service, and inter-governmental. The current classification represents benefits for the current period; capital outlays represent benefits for the current and future periods; and debt service is presumably for prior, current and future benefits. Inter-Governmental expenditures represent transfers of resources to another governmental unit outside the reporting entity.

Proprietary Funds - Expenses: Expenses of proprietary funds also should be classified in a logical manner consistent with industry practices and standards. Emphasis should be placed on displaying a cost of sales/services amount and the appropriate display of operating and non-operating expenses.

For Expenditure accounts the first character is always 5.

The second digit refers to the "Expenditure type". The major expenditure types are as follows:

- **51000** Personnel Services—Compensation
- **52000** Personnel Services—Employee Benefits
- **53000** Purchased Professional and Technical Services
- **54000** Purchased Property Services
- **55000** Other Purchased Services
- **56000** Supplies
- **57000** Property
- **58000** Debt Service and Miscellaneous

The third digit generally functions as a header or description for the detail accounts to follow. The fourth and fifth digits allow for a further breakdown of the expenditure account.

*Note: Codes that are necessary for the NCES reporting are noted with an asterisk (*) and are shaded. Following the description of the Expenditure Objects, a listing is provided of the required NCES reporting codes.*

NUMBER, NAME, AND DESCRIPTION

**51000** Personnel Services—Compensation

Amounts paid to both permanent and temporary school district or charter school 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 or charter school and other forms of compensation. Used with all Functions except 2900 (Other Support Services), 4000 (Capital Outlay), and 5000 (Debt Service). Used with all Job Classifications except 0000 (None). This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.
51100 **Salaries Expense.** Full-time, part-time, and prorated portions of the costs for work performed by permanent and temporary employees of the school district or charter school.

51200 **Overtime Expense.** Amounts paid to non-exempt employees of the school district or charter school in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular and temporary salaries. The terms of such payment for overtime are a matter of state and local regulation and interpretation.

51300 **Additional Compensation.** Amounts paid to both permanent and temporary school district or charter school employees for items such as bonuses or incentives that are in addition to standard compensation. Includes stipends (amounts paid to both permanent and temporary school district or charter school employees that are paid on a regular or irregular basis for some specific purpose such as serving as a department chair or coaching that are in addition to standard compensation).

52000* **PERSONNEL SERVICES—EMPLOYEE BENEFITS**

Amounts paid by the school district or charter school 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 parts of the cost of personnel services. Used with all Functions except 2900 (Other Support Services), 4000 (Capital Outlay), and 5000 (Debt Service). This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

52100 **Retirement Contributions.** Employer’s share of any state or local employee retirement system paid by the school district or charter school, including the amount paid for employees assigned to federal programs. Separate accounts have been established for the 52100 series. This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

52111 **Educational Retirement.** Employer’s share of Educational Retirement contribution.

52112 **ERA Retiree Health.** Employer’s share of Educational Retiree Health Care contribution.

52200 **Social Security Contributions.** Employer’s share of Social Security paid by the school district or charter school. Separate accounts have been established for the 52200 series. Additional accounts may be added as needed for this same purpose. This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

52210 **FICA Payments.** Employer’s share of Social Security – FICA taxes.

52220 **Medicare Payments.** Employer’s share of Social Security – Medicare contribution.

52300 **Health/Medical Benefits.** Amounts paid by the school district or charter school to provide health benefits for its current employees. These charges should be distributed to the appropriate functions in accordance with the related salary expenditures. Separate accounts have been established for the 52300 series. This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

52311 **Health and Medical Premiums.** Employer’s share of health and medical premiums.

52312 **Life.** Employer’s share of life insurance premiums.

52313 **Dental.** Employer’s share of dental insurance premiums.

52314 **Vision.** Employer’s share of vision insurance premiums.

52315 **Disability.** Employer’s share of disability insurance premiums.

52316 **Other Insurance.** Employer’s share of insurance benefits authorized by the New Mexico Public Schools Insurance Authority (NMPSIA) not previously identified.
52500  **Unemployment Compensation.** Amounts paid by the school district or charter school to provide unemployment compensation for its employees. These charges should be distributed to the appropriate functions in accordance with the salary expenditures. Separate accounts may be added to the 52500 series. *If separate accounts are established within this series, this account becomes a "roll-up" account for the accumulation of totals; in which case no entries should be posted to this account.*

52700  **Workers Compensation.** Amounts paid by the school district or charter school to provide Workers compensation insurance for its employees. These charges should be distributed to the appropriate functions in accordance with the salary budget. Separate accounts have been established for the 52700 series. *This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the individual accounts below.*

52710  **Workers Compensation Premium.** Workers compensation for school employed personnel.

52720  **Workers Compensation Employer’s Fee.** School district’s or charter school’s share of administrative fee.

52730  **Workers Compensation (Self Insured).** Workers compensation payments to employees from self-funded programs.

52900  **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. Additional accounts may be added as needed for this same purpose. *This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.*

52911  **Cafeteria Plan Fees.** Payments assessed by insurance agent for administering the cafeteria plan (IRS section 125).

52912  **Employee Assistance Programs.** Employer’s share of employee assistance programs.

52913  **Workers Compensation Employee Fee.** Expenditures for employees' share of administrative fee.

52914  **Deferred Sick Leave Reserve.** Employee’s share of unused sick leave to be transferred to an unused sick leave pool pursuant to the school district's or charter school's deferred sick leave plan.

53000*  **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. Separate accounts have been established for the 53000 series. *This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.*

53200  **Professional Educational Services.** Ancillary services supporting special programs. Only used in 2100 Separate accounts have been established for the 53200 series. *This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.*

53211  **Diagnosticians – Contracted.** Contracted diagnostic services.

53212  **Speech Therapists – Contracted.** Contracted speech therapist services.

53213  **Occupational Therapists – Contracted.** Contracted occupational therapist services.

53214  **Physical/Recreational Therapists – Contracted.** Contracted physical and recreational therapist services.
Psychologists/Counselors – Contracted. Contracted psychologist or other licensed counselor services.

Audiologists – Contracted. Contracted audiologist services.

Interpreters – Contracted. Contracted interpreter services.

Specialists – Contracted. Contracted special education related, and orientation and mobility specialists.

Special Ed Assistants (Non-Instructional) – Contracted. Contracted personnel who assist special education students in therapeutic or other non-instructional settings.

Professional Employee Training and Development Services. Services supporting the professional development of school district personnel, including instructional and administrative employees. This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the account listed below.

Professional Development. 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 (Contracts/Contractors for materials or services). Necessary and legal travel for school district personnel including instructional and administrative employees in accordance with state and local policy and regulations. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. (Used with function 1000, 2000 and 3000).

Other Professional Services. Professional services other than educational services that support the operation of the school district or charter school. Included are medical doctors, lawyers, architects, auditors, accountants, dieticians, editors, negotiations specialists, systems analysts, planners, and the like. Separate accounts have been established for the 53400 series. Additional accounts may be added as needed for this same purpose. This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.

Auditing. Auditor or public examiner for services rendered in examining and reporting on the financial affairs of a school district or charter school. Used with Functions 2300 (Support Services – General Administration) and 3100 (Food Services Operations).

Bond/Board Elections. Fees paid for personnel services in conducting school elections such as school boards and bond elections. Include the cost of printing of ballots and election instructions, advertising, posting of notices, postage, rental payment of voting machines, technical services, informational brochures or flyers, (excluding those which advocate a position on the referendum or one which instructs the voters to subject or reject the question), and other related expenses of an election. Do NOT include services performed by district or charter school staff; charge these costs in the appropriate personnel compensation and supply accounts. Only used with Function 2300 (Support Services – General Administration).

Legal. Legal personnel under contract. Used with Functions 2300 (Support Services – General Administration) and 3100 (Food Services Operations).

Other Services. Professional services such as architectural, engineering, medical, financial advisory, bank services, data processing, management consultants, insurance/casualty consultants, actuarial, negotiators, and fees paid in connection with the sale and issuance of
bonds (i.e., Financial Advisory Fees). Do NOT include amounts paid for services to upgrade telecommunications and data communications systems; charge cost of these services to 54414. Used with Functions 2100 through 2500, 3100 and 4000. Use 53330 for educational consultants and professional trainers.

53700 Other Purchased Services. Other purchased services not previously categorized. Separate accounts have been established for the 53700 series. Additional accounts may be added as needed for this same purpose. This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

53711 Other Charges. Includes charges such as court costs, filing fees, notary bonds, professional association dues, commissions, district memberships, non-employee stipends, allowance other related charges, and registration fees (expenses). Postage is to be charged to account 56118 (General Supplies and Materials).

53712 County Tax Collection Costs. Expenditures for assessed county collection costs.

53713 Indirect Costs – Program Administration. Indirect costs paid to Operational sub-fund for administration of programs.

53760 Tuition for Concurrent Enrollment. Expenditures to reimburse other educational agencies for instructional services to students residing within the legal boundaries described for paying the school district. (Used only with function 1000).

53762 Tuition to Other School Districts Outside the State. Tuition paid to other school districts outside the state. (Used only with function 1000).

54000* PURCHASED PROPERTY SERVICES

Services purchased to operate, repair, maintain, and rent property owned or used by the school district or charter school when performed by persons other than school district or charter school employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

54300 Repairs and Maintenance Services. Expenditures for repairs and maintenance services not provided directly by school district or charter school personnel. Separate accounts have been established for the 54300 series. This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

54311 Maintenance & Repair – Furniture/Fixtures/Equipment. Contract service agreements that authorize an individual or outside source to perform maintenance, repair, recondition or overhaul of all school-owned furniture, fixtures, and/or equipment.

54312 Maintenance & Repair - Buildings and Grounds. Contract service agreements that authorize an outside agency to perform maintenance, repair, and custodial services; including rental of equipment used by school employees in repair and upkeep of school-owned buildings and grounds.

54313 Maintenance & Repair – Vehicles. Contract service agreements that authorize an outside agency to perform maintenance, repair, recondition, or overhaul of school-owned vehicles.

54314 Maintenance & Repair – Buses. Contract service agreement that authorize an outside agency to perform maintenance, repair, recondition, or overhaul to school-owned buses.

54315 Maintenance & Repair - Bldgs/Grnds/Equipment (SB-9). Contract service agreements that authorize an outside agency to perform maintenance and repair on school-owned buildings, grounds, and equipment.
54400 Utility Services. Expenditures for utility services supplied by public or private organizations. Used with Functions 2600 (Operation & Maintenance of Plant), 2700 (Student Transportation), and 3100 (Food Services Operation). Separate accounts have been established for the 54400 series. This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

54411 Electricity. Expenditures for electric utility services including lighting, power, and heat, including fees for rented or contracted lighting from a private or Public Utility Company.

54412 Natural Gas (Buildings). Costs associated with heating of school district or charter school buildings through the use of natural gas.

54413 Propane/Butane (Buildings). Cost of fuel, including delivering fees, for the purpose of providing heat for school district or charter school buildings.

54414 Other Energy (Buildings). Cost of other fuel sources used as heat for school district or charter school buildings such as coal, wood, steam, and fuel oil including delivery fees.

54415 Water/Sewage. Water and sewage disposal. (Expenditures for electric power for pumping of a school district's or charter school's water are charged to account 54411 – Electricity.)

54416 Communication Services. Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes 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. Do NOT include the cost to purchase telephone communications systems.

54500 Construction Services. Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors (such as architectural services). Also includes the costs of non-permanent site improvements such as fencing, walkways, and roads that are related to buildings and building sites. Do NOT include amounts paid for services to upgrade telecommunications and data communication systems; these should be charged to 54416 (Communication Services). Used only with Function 4000. Separate accounts may be established for this series. If separate accounts are established within this series, this account becomes a "roll-up" account for the accumulation of totals; in which case no entries should be posted to this account.

54600 Rentals. Costs for renting or leasing land, buildings, equipment, and vehicles. Separate accounts have been established for the 54600 series. Used in most Functions except for 2900 (Other Support Services) and 5000 (Debt Service and Miscellaneous). This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

54610 Rental - Land and Buildings. Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district or charter school. Used with Function 2600 (Operation of Buildings).

54620 Rental - Equipment and Vehicles. Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use by the school district or charter school. Includes bus and other vehicle rental when operated by a local school district or charter school, lease-purchase arrangements, and similar rental agreements. Do NOT include costs associated with the rental of computers or other technology-related equipment. These costs should be coded to account 54630 (Rentals of Computers and Related Equipments) as described below.

54630 Rentals - Computers and Related Equipment. Expenditures for leasing or renting computers and related equipment for both temporary and long-range use.

54640 Rentals – Lease to Purchase. Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district or charter school. This includes bus and other vehicle rentals when operated by a school district or charter school, leased purchased arrangements and similar rental agreements. (Only used in Function 4000).
55000* **Other Purchased Services**

Amounts paid for services rendered by organizations or personnel not on the payroll of the school district or charter school (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. *This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.*

55100* **Student Transportation Services.** Expenditures for transporting children to and from school and other activities. Used only with Function 2700 (Student Transportation). Separate accounts have been established for the 55100 series. Additional accounts may be added as needed for this same purpose. *This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.*

55111 **Transportation Per-Capita Feeders.** Payments for private conveyance to designated locations. Used only with Function 2700 (Student Transportation).

55112 **Transportation Contractors.** Owners who operate, under a contract with the local school board to transport pupils to and from school pursuant to Sections 22-16-3 and 22-16-6, NMSA, 1978 Compilation. Used only with Function 2700 (Student Transportation).

55200 **Property/Liability Insurance.** Insurance coverage in accordance with requirements of statutes which include the following types: General liability, civil rights/personal injury, malpractice, property liability, auto liability, and surety bonds. Used with Functions 1000 (Instruction), 2100 (Support Services – Students), 2600 (Operation & Maintenance of Plant), 2700 (Student Transportation), and 3100 (Food Services Operation). Separate accounts may be established for the 55200 series for each type of insurance. *If separate accounts are established within this series, this account becomes a “roll-up” account for the accumulation of totals; in which case no entries should be posted to this account.*

55400 **Advertising.** Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. Includes 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 account 53400 (Other Professional Services). Used with Functions 2300 (Support Services – General Administration) and 2500 (Central Services). Separate accounts may be established for the 55400 series for each advertising purpose. *If separate accounts are established within this series, this account becomes a “roll-up” account for the accumulation of totals; in which case no entries should be posted to this account.*

55800 **Travel and Training.** Expenditures for transportation, meals, hotel, and other expenditures associated with staff travel for the school district or charter school other than for professional development. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here. Separate accounts have been established for the 55800 series. *This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.*

55811 **Board Travel.** Necessary and legal travel that requires an overnight stay for local school boards in accordance with State and local policy and regulations. Only used with Function 2300 (Support Services – General Administration). Travel that does not include an overnight stay code to object 51100 and use job class 1800.

55812 **Board Training.** Expenses related to school board training pursuant to New Mexico Educational Standards. Only used with Function 2300 (Support Services – General Administration).

55813 **Employee Travel – Non-Teachers.** Necessary and legal travel for school district or charter school employees other than Teachers and direct instructional personnel in accordance with state and local policy and regulations. Used with all Functions except 5000 (Debt Service). *Use 53330 for any expenditures that apply to professional development.*
55815 **Bus Driver Institute Training.** Expenses for attending the New Mexico School Bus Driver’s Training Institute. Only used in Functions 2300 (Support Services – General Administration) and 2700 (Student Transportation).

55816 **Bus Driver In-Service Training.** Cost of all other required driver’s training. Only used in Functions 2300 (Support Services – General Administration) and 2700 (Student Transportation).

55817 **Student Travel.** Meals, lodging, and transportation costs for student travel other than to and from school. Only used in Function 1000 (Instruction).

55818 **Other Travel – Non-Employees.** Meals, lodging, and transportation costs other than to and from school non-employees traveling on school business, e.g. parents, advisory councils. Used in Functions 2100 (Support Services – Students), 2200 (Support Services – Instruction), 2300 (Support Services – General Administration), and 2400 (Support Services – School Administration).

55819 **Employee Travel - Teachers.** Necessary and legal travel for teachers and direct instructional personnel in accordance with state and local policy and regulations. Only used in Function 1000 (Instruction). *Use 53330 for any expenditures that apply to professional development*

55820 **Other Transportation-Related Services –** To be used for non to-and-from transportation expenditures, excluding salaries and benefits. Revenues are derived from a school districts remaining cash balance not to exceed 25% of the total balance pursuant to Section 22-8-26C. *Only used in Fund 13000, Function 2700.*

55900 **Inter-Educational, Inter-Agency Purchased Services.** Payments - other than tuition or transportation - for services made between a school district or charter school and other governmental entities. Used so that all payments among districts and charter schools can be eliminated when consolidating reports from multiple school districts and charter schools at state and federal levels (when a question arises about whether to code such payments to the 53000 series or to this account). Separate accounts have been established for the 55900 series. This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

55912 **Flow-through Grants to Charter Schools** - Used only with Function 2300- Support Services- General Admin.

55913 **Contracts – Interagency/REC.** Expenditures for all contractual agreements with other school districts and charter schools and Rural Education Cooperatives and governmental entities. Used with all Functions except 2900 (Other Support Services), 4000 (Capital Outlay), and 5000 (Debt Service and Miscellaneous). *Use 53330 for any expenditures that apply to professional development.*

55914* **Contracts – Interagency.** Expenditures for all contractual agreements with other school districts and charter schools and governmental entities. Used with all Functions except 2900 (Other Support Services), 4000 (Capital Outlay), and 5000 (Debt Service and Miscellaneous). *Use 53330 for any expenditures that apply to professional development.*

55915 **Other Contract Services.** Includes services such as janitorial, security, legal notices, linen and industrial, printing and binding, medical claims review/payment, grounds keeping, referees, and drug and alcohol testing. Used with all Functions except 2900 (Other Support Services), 4000 (Capital Outlay), and 5000 (Debt Service and Miscellaneous). *Use 53330 for any expenditures that apply to professional development.*

55916 **Bus Inspections.** Expenditures in the Transportation sub-fund for contracted bus inspections. Only used in Function 2700 (Student Transportation).
**56000 Supplies**

Amounts paid for items that are consumed, are worn out, or deteriorate through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Equipment that has a cost lower than the school district’s or charter school’s capitalization threshold should be coded in this series instead of to a 57000 series code. *This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.*

56100 **General Supplies.** Expenditures for all supplies (other than those listed in 56200 below) for the operation of a school district or charter school, including freight and cartage. A more thorough classification of supply expenditures is achieved by identifying the object with the function—for example, audiovisual supplies or classroom teaching supplies. Used with all Functions except 5000 (Debt Service). Separate accounts have been established for the 56100 series. *This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.*

56107 **Instructional Materials Credit – 50%.** Expenditures for books, textbooks, and periodicals prescribed and available for general use, including reference books. Include 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.

56108 **Instructional Materials – 25% of 56111.** Other Expenditures credited to the district for instructional materials, not referred to in 56107, and approved by PED in this category.

56109 **Instructional Materials On-Line Digital Subscriptions –** Computer-based classroom educational courseware or programming that contains intellectual content and contributes to the learning process in which the course uses the internet as the primary delivery method of instruction.

56111 **Instructional Materials Cash - 50%.** Expenditures for books, textbooks, and periodicals prescribed and available for general use, including reference books. Include 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.

56112 **Other Instructional Materials.** Expenditures for instructional materials not covered by Instructional Materials Cash or Instructional Materials Credit.

56113 **Software.** Expenditures for purchased computer software used for educational or administrative purposes including software licenses.

56114 **Library and Audio-Visual.** Supplies used in the library such as catalog cards, charge slips, rubber stamps, display letters, stationary, postage and other materials used in operating library and audio-visual/media centers. This includes cost of school library books, pamphlets, encyclopedias, reference books, periodicals and newspapers for general use by students in library/media centers.

56115 **Board Supplies/Materials Expense.** Supplies and materials related to the local school board.

56116 **Food.** Food supplies to be used in a school approved program. Used only in Function 3100 (Food Services Operation).

56117 **Non-Food.** Non-food supply items to be used in a school approved program. Used only in Function 3100 (Food Services Operation).

56118 **General Supplies and Materials.** Other supplies and materials purchased for the operation of school district or charter school facilities, equipment, vehicles, and programs (e.g., postage, office supplies) not accounted for elsewhere.
56200 Energy and Transportation Maintenance and Supplies. Expenditures for energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies. Separate accounts have been established for the 56200 series. Used only in Functions 2600 (Operation & Maintenance of Plant) and 2700 (Student Transportation). This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

56210 Natural Gas (Vehicles). Expenditures for gas utility services from a private or public utility company. Used with Functions 2600 (Operation & Maintenance of Plant) and 2700 (Student Transportation).

56211 Gasoline. Gasoline purchases. Used with Functions 2600 (Operation & Maintenance of Plant) and 2700 (Student Transportation).

56212 Diesel Fuel. Diesel fuel purchases. Used with Functions 2600 (Operation & Maintenance of Plant) and 2700 (Student Transportation).

56213 Propane (Vehicles). Propane or natural gas. Used with Functions 2600 (Operation & Maintenance of Plant) and 2700 (Student Transportation).

56214 Lubricants/Anti-Freeze. Lubricant or anti-freeze. Used with Functions 2600 (Operation & Maintenance of Plant) and 2700 (Student Transportation).

56215 Tires/Tubes. Tire and tube purchases. Used with Functions 2600 (Operation & Maintenance of Plant) and 2700 (Student Transportation).

56216 Maintenance Supplies/Parts. Maintenance supplies and parts. Used only for supplies and materials. Do NOT include labor; charge this to accounts in the 54300 series (Repairs and Maintenance Services). Used only in Function 2600 (Operation and Maintenance of Plant) and in 2700 (Student Transportation).

57000* Property

Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment. This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

57100* Land and Land Improvements. Expenditures for the purchase of land and the improvements thereon. Includes purchases of air rights, mineral rights, and the like. Also included special assessments against the school district or charter school for capital improvements such as streets, curbs, and drains. Used with Function 4000 (Capital Outlay). Separate accounts have been established for the 57100 series. This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

57111 Land. Purchase of land. Includes expenses for drawings, specifications and other professional service fees directly related to the acquisition of sites, such as appraisal fees, search and title insurance, site surveys, and condemnation proceedings.

57112 Land Improvements. Expenses for original improvement or total replacement of surface improvements. This may include grading, landscaping, seeding, planting of trees and shrubs, sidewalks, roadways, retaining walls, sewers, storm drains, hydrants, surfacing and soil treatment of athletic fields, tennis courts, fixed playground apparatus, flagpoles, gateways, fences, underground storage tanks which are not part of building service systems, digging of wells, and demolition work. This can include expenditures for special assessments against the school district or charter school for capital improvements, such as streets, curbs, sidewalks, sewers, and drains. Do NOT include general maintenance and repairs.

57200* Building Purchase. 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. Do NOT include 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; charge these to 54500 (Construction Services). Also do NOT include buildings built and alterations performed by the school district's or charter school's own staff. Labor and materials costs for buildings constructed by district or charter school staff are charged to the appropriate object codes within operational funds. This code is used with governmental funds only. Used with Function 4000. Separate accounts may be established for this series. If separate accounts are established within this series, this account becomes a "roll-up" account for the accumulation of totals; in which case no entries should be posted to this account.

**57300** Vehicles and Equipment. Expenditures for the initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles. Separate accounts have been established for the 57300 series. This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

- **57311** Vehicles General. Purchase of vehicles. Exclude buses and heavy equipment.
- **57312** Buses. Purchase of buses.
- **57313** Heavy Equipment. Purchase of heavy equipment (exceeding one ton).
- **57331** Fixed Assets (More Than $5,000). Tangible assets with a life longer than one year, such as land, buildings and improvements, equipment, machinery, construction work in progress, and leased assets costing more than $5,000. Such items shall be added to the fixed assets inventory presented to the auditor.
- **57332** Supply Assets ($5,000 or Less). Initial, additional and replacement items of equipment such as furniture, equipment, machinery, band uniforms and instruments. Includes equipment expenditures for instruction, administration, operation and maintenance of plant, food and community services.

**58000** DEBT SERVICE AND MISCELLANEOUS

Amounts paid for goods and services not otherwise classified above. This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

- **58200** Miscellaneous Expenses. This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.
- **58211** Tax Liability/Penalty. Liabilities, penalties, or fines for late or underpayment of taxes and other government assessments. Used only with Function 2900 (Debt Service and Miscellaneous).
- **58212** Litigation Fees. Settlement and legal fees awarded to plaintiff due to litigation. Used only with Function 6000 (Non-Operating Emergency Reserves). Used only with Function 2900 (Debt Service and Miscellaneous).
- **58213** Emergency Reserve. Restricted cash balance for emergencies, subject to the approval of the Secretary of PED. Used only with Function 6000 (Non-Operating Emergency Reserves). Used only with Function 2900 (Debt Service and Miscellaneous).
- **58214** Debt Service Reserve. Restricted cash balance for subsequent years' payment of principle and interest. Used only with Function 5000 (Debt Service).
- **58215** Restricted Expenditures. Restricted expenditures such as budget earmarked or set aside for unassigned cash balance. Used only with Function 2900 (Debt Service and Miscellaneous).
- **58216** Special Revenue Bonds Reserve. Restricted cash balance for subsequent years' payment of principle and interest for Special Revenue Bonds. Used only with Function 5000 (Debt Service and Miscellaneous)
- **58217** Transportation 50% Cash Balance due to PED. This expenditure object code shall be used to pay fifty percent of a school districts audited transportation cash balance, to be
deposited into the PED emergency transportation fund. Used only in Fund 13000, function 2700.

58218 **75% June Credit.** Used to account for 75% of June credit held back. Used only to balance the budget. Do **NOT** post expenditures to this account. Used only in Fund 11000 with Function 2900.

58219 **Payment for State Match – Medicaid** (Used only in Fund 11000 with Function 2900.)

58220 **Loss on Investments** (Used only in Function 2900) May be used in Funds, 11000, 31100, 31600, 31700, 31900, 41000 and 43000.

58221 **Miscellaneous Expenditures:** (Used only in Function 2900)

58300** Debt-Related Expenditures/Expenses.** Principal and interest payments and costs. Separate accounts have been established for the 58300 series. Used only with Function 5000 (Debt Service). This is a “roll-up” account for accumulation of totals. Entries are **not** posted to the “roll-up” account, but to the accounts listed below.

58311 **Bond Principal Payment.** Payment of bond principal.

58313 **Special Revenue Bond Principal Payment.** Payment of special revenue bond principal.

58322 **Bond Interest Payment.** Payment of bond interest.

58324 **Special Revenue Bond Interest Payment.** Payment of special revenue bond interest.

**NCES REQUIRED REPORTING CODES**

The following are the codes required to be reported to the NCES as identified herein. Please note that many of these are header accounts that will require roll-up of sub-accounts to meet the reporting requirements.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>51000</td>
<td>Personnel Services—Compensation</td>
</tr>
<tr>
<td>52000</td>
<td>Personnel Services—Employee Benefits</td>
</tr>
<tr>
<td>53000</td>
<td>Purchased Professional and Technical Services</td>
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<tr>
<td>54000</td>
<td>Purchased Property Services</td>
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<td>54500</td>
<td>Construction Services</td>
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<tr>
<td>55000</td>
<td>Other Purchased Services</td>
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<tr>
<td>55100</td>
<td>Student Transportation Services</td>
</tr>
<tr>
<td>56000</td>
<td>Supplies</td>
</tr>
<tr>
<td>57000</td>
<td>Property</td>
</tr>
<tr>
<td>57100</td>
<td>Land and Land Improvements</td>
</tr>
<tr>
<td>57200</td>
<td>Buildings</td>
</tr>
<tr>
<td>57300</td>
<td>Vehicles and Equipment 58300 Debt-Related Expenditures/Expenses</td>
</tr>
</tbody>
</table>
VII. PROGRAMS

OVERVIEW

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. Seven broad program areas are identified in this guide, which are intended to capture similar instructional services delivered to students in school districts and charter schools. The program classification provides school districts and charter schools with a framework to classify instructional and certain support services by program to determine costs.

Programs will be used for budgeting, posting and reporting actuals. Programs are only used with Functions 1000 (Instruction) and, to a limited degree, in 2100 (Support Services – Students). Use 0000 as a placeholder with all other functions. Programs are independent of the source of funds, and are intended to capture all of the costs related to a particular Program, regardless of source.

In the case where an expenditure fits into multiple programs, (i.e. Teacher’s salary) you must pro rate the expenditure between program codes.

The major programs are as follows:

- **0000** None (Placeholder)
- **1010** Regular Education
- **1020** Elementary Fine Arts
- **2000** Special Programs
- **3000** Vocational and Technical Programs
- **4010** Bilingual Programs
- **4020** Alternative and At-Risk Programs
- **9000** Co-Curricular and Extra-Curricular Activities

The Fund/Sub-Fund is the *fourth* component in the UCOA structure.

<table>
<thead>
<tr>
<th>Component</th>
<th>Description</th>
<th>Structure</th>
<th>Length</th>
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</thead>
<tbody>
<tr>
<td>1</td>
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<tr>
<td>4</td>
<td>Program</td>
<td>XXXX</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>Location (District/School)</td>
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<tr>
<td>6</td>
<td>Job Classification</td>
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<tr>
<td>8</td>
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<td>XXXXX</td>
<td>5</td>
</tr>
</tbody>
</table>

A description of each of the Programs and the numbering methodology to be used is presented below.
NUMBER, NAME, AND DESCRIPTION

0000 None

Placeholder in instances when no program applies. Used in Functions 2100 – 5000.

1010 Regular Education

Activities that provide students in pre-kindergarten through grade 12 with learning experiences to prepare them for future education or training and for responsibilities as citizens, family members, and workers. Only use in Function 1000.

1020 Elementary Fine Arts

Activities in an approved (by PED) Fine Arts Program application, such as visual arts, music, theater, and dance for elementary students. Elementary level is defined by each respective district's school configuration or by a charter school’s approved application that may include grade levels K-5, K-6, or K-7 and in some cases K-8. Only used in Function 1000 (Instruction).

2000 Special Programs

Activities for students with special needs designed to improve their ability to learn. Special needs include 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 also include Gifted and Talented Programs. Include all services provided under Individualized Education Programs (IEPs) and/or through IDEA funding. Used only in Functions 1000 (Instruction) and 2100 (Support Services – Students).

3000 Vocational and Technical Programs

Includes activities delivered through traditional comprehensive and vocational-technical high schools or recognized charter schools that prepare for challenging academic standards, industry skill standards, broad-based careers, and further education beyond high school. Only used in Function 1000 (Instruction). Activities include:

- **Agriculture and Natural Resources.** Activities that prepare students for a wide range of agriculturally related careers from veterinarian to underground mine mechanic.

- **Architecture and Construction.** Activities that prepare students for careers in the construction industry such as plumber, painter, construction manager, and architect.

- **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.

- **Business and Administration.** Activities that prepare students for careers in business-related areas, such as administrative support, accounting, management, and supervision.

- **Education and Training.** Activities that prepare students for careers in education, such as teacher, librarian, coach, and counselor.

- **Finance.** Activities that prepare students for careers in the financial services industry, including insurance services, financial analysis, and banking.

- **Government and Public Administration.** Activities that prepare students for public service careers, such as legislator, urban planner, city manager, and parks/recreation director.

- **Health Science.** Activities that prepare students for careers in the health services industry, including nursing, medicine, physical therapy, pharmacy, and medical support.

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2 Pre-Kindergarten refers to all programs and ages preceding kindergarten, including infant and early childhood programs.
• **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.

• **Human Services.** Activities that prepare students for careers in community services, such as social worker, religious worker, recreation worker, and clergy.

• **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.

• **Law and Public Safety.** Activities that prepare students for careers in legal and protective services, such as correction officer, police officer, lawyer, and judge.

• **Manufacturing.** Activities that prepare students for careers in traditional industries such as steel and textiles or cutting-edge industries such as aerospace and electronics.

• **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.

• **Scientific Research 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.

• **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.

### 4010 BILINGUAL PROGRAMS

Activities provided through an approved (by PED) Bilingual Education application to students who are enrolled in a bilingual program. (These students include both students whose home language is not English and those who are native speakers of English.)

“Bilingual education” means a program using two languages, including English and the home or heritage language, as a medium of instruction in the teaching and learning process (Bilingual Multicultural Education Act [22-23-1 NMSA 1978]).

Only used in Function 1000 (Instruction).

### 4020 ALTERNATIVE AND AT-RISK PROGRAMS

Includes alternative (and at-risk) education programs, such as

- Activities for students assigned to alternative campuses, centers, or classrooms
- Activities designed to meet the needs of students that cannot be addressed in a traditional classroom setting.

Only used in Function 1000 (Instruction).

### 9000 CO-CURRICULAR AND EXTRA-CURRICULAR ACTIVITIES

Activities that add to a student’s educational experience and that typically take place outside the traditional classroom. Some examples of such activities are athletics, student government, band, choir, clubs, and honor societies. Only used in Functions 1000 (Instruction) and 2100 (Support Services – Students).
VIII. LOCATIONS

OVERVIEW

The Location component represents a District and a School. The component is divided into two segments, the first three digits represent the District number and the fourth through sixth digits represent the School. A Location code is optional on all expenditure transactions beginning in Fiscal Year 08. As expenditure transactions are recorded, they will be charged directly to the applicable school site or vocational cost centers. Expenditures that are not charged to a specific site will be charged to a central district location. School Location codes are also optional with revenue accounts and only when budgeting is required for revenue that is restricted for a designated school site.

The Location is the fifth component in the Chart of Accounts structure.

<table>
<thead>
<tr>
<th>Component</th>
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<td>XXXXX</td>
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</tr>
</tbody>
</table>

NUMBER, NAME, AND DESCRIPTION

The codes for schools within a district must be the same as the State codes used in STARS reporting.
IX. JOB CLASSIFICATIONS

OVERVIEW

The Job Classification component provides for the accumulation of expenditures for salaries and additional compensation. These classification codes are identical to the Object Codes for Personnel Services contained to the previous Chart of Accounts. These codes are ONLY to be used in conjunction with Object accounts from 51100 through 51300. (Optional for Personnel Services – Employee Benefits 52XXX Object Codes).

The Job Classification names and numbers have been assigned by PED.

The Job Classification is the sixth component in the Chart of Accounts structure.

<table>
<thead>
<tr>
<th>Component</th>
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</tbody>
</table>

NUMBER, NAME, AND DESCRIPTION

0000 None. To be used in Object Codes from 11000 through 50999 and from 53000 to 59999.

The following codes are to be used exclusively with Object accounts from 51000 through 52999:

1111 Superintendent. Chief executive officer of the school district.

1112 Principals. Principal(s) and assistant principal(s). This includes the applicable portion of salaries paid to other instructional personnel with part-time principal duties.

1113 Administrative Associates. Administrative personnel reporting directly to the superintendent.

1114 Administrative Assistants. Administrative personnel reporting directly to administrative associates.

1115 Associate Superintendent for Finance & Business and Business Manager. Administrative personnel whose duties may include directing, managing, and supervising fiscal services, budgeting, payroll, financial accounting, internal auditing, and purchasing for the school district.

1211 Coordinators/Subject Matter Specialists. Coordinators and employees specializing in direct support of instruction. The Coordinators and Subject Matter Specialists not assigned permanent or part-time classroom teaching schedules are to be included in this expenditure code.

1212 Library/Media Specialists. Certified employees with the responsibility for organizing and managing libraries of books and other instructional resource materials, including audio-visual materials and equipment.

1213 Library/Media Assistants. Full-time or part-time employees assisting in library or media services.

1214 Guidance Counselors/Social Workers. Certified professional employees providing guidance and counseling services to students and families. This includes helping pupils and parents assess and understand their abilities, aptitudes, interests and educational needs.

1215 Registered Nurses. Licensed nurses employed by the school district. This does not include nurses on other professional service contracts.

1216 Health Assistants. Full-time or part-time health assistants.

1217 Secretarial/Clerical/Technical Assistants. Secretaries, receptionists, clerks, data entry clerks, system analysts, work-study students, and other related employees.
1218 **School/Student Support.** Attendance workers or other employees who bring home, school, and community together in solving the students problems in order to improve attendance.

1219 **Duty Personnel.** Personnel for lunchroom, hallway, playground, or bus duty.

1220 **Business Office Support.** Business support staff includes employees for fiscal services, budgeting, payroll, financial accounting, internal auditing, and purchasing. This excludes the Associate Superintendent for Finance and Business and Business Manager.

1311 **Diagnosticians.** (STARS Position Code 87).

1312 **Speech Therapists.** (STARS Position Codes 26, 93).

1313 **Occupational Therapists.** (STARS Position Codes 85, 89).

1314 **Physical/Recreational Therapists.** Includes recreational and physical therapists.

1315 **Psychologists/Counselors.** Includes all licensed psychologists and other counselors.

1316 **Audiologists.**

1317 **Interpreters.**

1318 **Specialists.** Includes special education related specialists, orientation and mobility specialists.

1319 **Special Ed Assistants (Non-Instructional).** Contracted personnel who assist special education students. Includes individuals, other than instructional aides, who assist therapists working with special education students or who assist special education students in other ways (e.g. bus assistants).

1411 **Teachers - Grades 1-12.** Teaching services rendered to students enrolled during the regular school term in grades 1-12. If special program stipends/increments are approved, add to contract salary and treat as any other salary item.

1412 **Teachers - Special Education.** Teaching personnel assigned to Special Education programs during the regular school term.

1413 **Teachers - Early Childhood Education.** Teaching personnel assigned to Early Childhood Education (kindergarten) programs during the regular school term.

1414 **Teachers - Preschool (excludes Special Education).** Teaching personnel assigned to childcare and preschool programs.

1415 **Teachers - Vocational and Technical.** Teaching personnel assigned to programs 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. Activities may be delivered through traditional comprehensive and vocational-technical high schools or recognized charter schools. (See description of Program 3000 (Vocational and Technical Programs) above for a description of the types of activities considered vocational/technical.)

1416 **Teachers - Other Instruction.** Activities that provide students in pre-kindergarten through K-12 with learning experiences not included in the other object codes. Examples of such programs follow:

- **Bilingual-English for Speakers of Other Languages (ESOL).** Bilingual Multicultural Education (Instruction in English and a second language). Teachers who dedicate most of their instructional time to serve the linguistic and academic needs of culturally different students and other students who may wish to participate in an approved Bilingual program model (Dual Language, Maintenance, Heritage, Transitional and/or Enrichment- NMAC 6.32.2).

- **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.
1422   Teachers - Special Education- Gifted. Teaching personnel assigned to Gifted Special Education programs during the regular school term

1511   Data Processing. Computer programmers, systems managers, and operators. This does not include data entry personnel which are included in 1217.

1610   Substitutes – Professional Development Leave. Substitute employees assuming the duties of personnel absent due to professional development training regardless of the length of absence.

1611   Substitutes - Sick Leave. Substitute employees assuming the duties of personnel absent due to sick leave regardless of the length of absence.

1612   Substitutes - Other Leave. Substitute employees assuming the duties of personnel absent due to other school board approved leave such as personal leave.

1613   Separation Pay. Payment to employees for their balance of leave in accordance with the local school board policy.

1614   Maintenance. Employees who are engaged in the maintenance of and/or repair of school facilities, vehicles, grounds, and equipment.

1615   Custodial. Employees who are engaged in the housekeeping duties of school facilities and care of grounds.

1616   Warehouse/Delivery. Truck drivers, stock clerks, receiving clerks, warehouse and other related personnel.

1617   Food Service. Food preparers and handlers.

1618   Athletics. Personnel for school directed interscholastic athletic programs such as coaching increments, timekeepers, and any other related employees.

1619   Adult Education. Salaries associated with adult education programs. Used only in Function 3300.

1620   Recreation. School district employees in connection with a recreation program. Used only in Function 3300.

1621   Summer School/After School. If the school district operates an approved summer/after school program, all expenses for salaries of summer/after school employees shall be charged to this job class Instructional summer/after school compensation and benefits are coded to Function 1000. For after school such as day care should be coded to Function 3300.

1622   Bus Drivers. School and activity bus drivers.

1623   Crosswalk Guards. Crosswalk/security guards employed by the school district.

1624   Activities Salaries. Student activity functions such as clubs, band, orchestra that are not a part of the regular instructional program.

1625   Extended Services to Students. Salaries in Function 3300 for extended services to students.

1711   Instructional Assistants - Grades 1-12. Educational assistants assigned to grades 1 through 12.

1712   Instructional Assistants - Special Education. Educational assistants assigned to Special Education Programs.

1713   Instructional Assistants – ECE. Educational assistants assigned to Early Childhood Education Programs.

1714   Instructional Assistants - Preschool (excludes Special Education). Educational assistants assigned to preschool and child care programs.

1800   Board Members. Travel that does not include an overnight stay must be considered compensation, and coded to object code 51100. Overnight travel for Board Members should be coded to 55811 – Board Travel.