

APPENDIX C

REQUIREMENTS FOR SCHOOL DISTRICTS

Division of Administration and Personnel
The Commonwealth of Massachusetts Department of Education
31 St. James Avenue, Boston, Massachusetts 02116

March 18, 1961

Mr. Thomas Megan
Touche Ross and Company
1 Federal Street
Boston, Massachusetts 02110

Dear Mr. Megan:

Attached please find detailed materials outlining the accounting dimensions that would be required for a city or town's school district to comply with the Massachusetts Department of Education financial reporting requirements. As you know, these reporting requirements provide financial information used to distribute state aid and to provide uniform data to state and federal officials. We request these detailed materials be included in the Uniform Municipal Accounting System (UMAS) manual that your company, is preparing.

We have added one coding requirement for revenue and have enclosed the following:

- a) revenue account chart
- b) explanation of revenue program classification
- c) definition of revenue program classification

(The total change would be one additional digit)

We have added four required dimensions for expenditure classifications. First, we have utilized the last two digits of the "Department" code to indicate functions within education (no additional digits required). Secondly, we have utilized the local

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coding section to add a two digit Project/Reporting, Code, a three digit Program Code, and a one digit Level of Organization Code. Finally, we have identified optional dimensions that a school district may want to utilize. The total number of required digits added would be six.

Enclosed please find the following:

- a) expenditure accounts chart
- b) explanation of the four required dimensions
and the one optional dimension
- c) definitions of the four required and optional
expenditure classifications

We appreciate the opportunity to work with the Department of Revenue and your company in preparing one accounting system that could be utilized by all forms of municipal government.

If there are any questions, please feel free to call me.

Sincerely ,



Richard B. Neely
Associate Commissioner
for Administration
and Personnel

RBN/ah

CC/ Harvey Beth, Director
Bureau of Accounts

Revenue Accounts – School Districts

<u>Fund Number</u>	<u>Local Coding Source Code</u>	<u>Program/Code</u>
2 digits	3 digits	1 digit
6 digits Required		

Classification of Revenues – Local Coding by Program

Required Level of Detail for School Districts for Classification of Revenues Utilizing the Local Coding Section

PROGRAM. When a school district records revenue for restricted uses, it must prepare a report showing the amount realized and the amounts expended for those purposes. When revenues of this nature are realized, the school district would assign a program classification to the revenue transactions. The structure and classification of the program codes assigned would be identical to the major program category used to classify expenditures. These major categories and corresponding codes are listed below.

PROGRAM

1. Regular Education Programs
2. Special Programs
3. Transitional Bilingual Programs
4. Occupational Day Programs
5. Occupational Evening Programs
6. Adult Evening Practical Arts Programs
7. Other Regular Programs
8. Adult/Post-Secondary Education Programs
9. Undistributed Revenue

Revenue Program Codes

Code	Descriptions
1.	REGULAR EDUCATION PROGRAMS. Activities designed to provide students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.
2.	SPECIAL PROGRAMS. Activities designed primarily to deal with students having special needs. The special programs include prekindergarten, kindergarten, elementary and secondary services for the mentally retarded, physically handicapped and emotionally disturbed.
3.	TRANSITIONAL BILINGUAL PROGRAMS Programs for students from homes where English is not the primary language spoken.
4.	OCCUPATIONAL DAY PROGRAMS. Programs conducted during the regular school day that provide students the opportunities to develop the knowledge, skills and attitudes needed for employment in an occupational area.
5.	OCCUPATIONAL EVENING PROGRAMS. Programs conducted during the evening that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area.

6. **ADULT EVENING PRACTICAL ARTS PROGRAMS** Household and other practical arts courses conducted during the evening for persons over sixteen years of age.
7. **OTHER REGULAR PROGRAMS.** Activities that provide K-12 students with learning experiences not included in the Program codes 1-5.
8. **OTHER ADULT/POST-SECONDARY EDUCATION PROGRAMS** Programs for adults and students above grade 12 not included in the Adult Evening Practical Arts program.
0. **UNDISTRIBUTED REVENUES.** All revenues which are not readily assignable directly to a program are classified here.

Expenditure Accounts – School Districts

Fund	Organization Function/Responsibility	Local Coding	Type Coding	Object
2 digits	3 digits	Project Reporting – 2 digits Program – 3 digits Level of Organization – 1 digit Optional – X digits	1 digit	3 digits

15 digits required

Classification of Expenditures – Using DOR Function Codes

***Required Level of Detail for School Districts
for Classification of Expenditures Utilizing the
Department of Revenue Code for "Department"***

400	Education		
410	Instruction		
	411	Teaching	
	412	Programs with other school system	
420	Student Support Services		
	421	Attendance and Social Work Services	
	422	Guidance Services	
	423	Health Services	
	424	Psychological Services	
	425	Speech Pathology, and Audiology Services	
430	Staff Support Services		
	431	Improvement of Instruction Services	
	432	School Library, Services	

	433	Audio-Visual Services
	434	Educational Television Services
	439	Other Support Services
440		Administrative Services
	441	School Committee Services
	442	Superintendent's Services
	443	Support Services - School Administration
	444	Support Services – Business
	445	Support Services – Central
	446	Data Processing Services
450		Operation and Maintenance Of Plant Services
	451	Supervision of Operation and Maintenance of Plant Services (optional)
	452	Operation of Building Services (optional)
	453	Care and Upkeep of Grounds Services (optional)
	454	Care and Upkeep of Equipment Services (optional)
	455	Vehicle Operation and Maintenance Services (other than student transportation vehicles) (optional)
	456	Security Services (optional)
	459	Other Operation and Maintenance of Plant Services (optional)
460		Student Transportation Services
	461	To/From Public School (Reimbursable)
	462	To/From Non-Public School (Reimbursable)
	469	Other Student Transportation Services
470		Non-Instructional Services
	471	Community Services (optional)
	472	Food Services
	473	Other special revenue or enterprise services (optional)
480		Facilities Acquisition and Construction Services
	481	Acquisition and Improvement of Sites
	482	Architectural and Engineering Services
	483	Acquisition and Construction of Buildings and Additions
	484	Improvement of Buildings
490		Other
	491	Debt Services
	492	Transfers to other funds

Function Codes

The function describes the activity being performed for which a service or material object is acquired. Functions include all activities or actions which are performed to accomplish the objectives of an enterprise. The function., of a school district are classified into nine broad areas; Instruction, Student Support Services, Staff Support Services, Administrative Services, Operation and Maintenance of Plant Services, Student Transportation Services, Non-Instructional Services, Facilities Acquisition and Construction and Other Outlays. Functions are further broken down into sub-functions and areas of responsibility.

Each of these levels consists of activities which have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities can be combined, compared, related and are mutually exclusive.

It is not the purpose of either the program or the function structure in this manual to dictate an organizational structure i.e., how the administrative functions are organized. Rather an effort has been made to group together programs and functions in relation to the major expenditures typically found in the school district. This grouping corresponds to the categories most frequently requested in reporting to external authorities. Those school districts wishing to utilize an organizational structure within their account code should consider the use of the optional dimensions instructional organization and operational unit.

Code	Description
410	INSTRUCTION. Instruction includes the activities dealing directly with the interaction between teachers and students.
411	TEACHING. The activities involved in interaction directly between teachers and students under the administrative control and author.-L*tv of the school district. Teaching M2V be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium such as television, radio, telephone and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.), which assist in the instructional process. Used with Programs 100-800.
412	PROGRAMS WITH OTHER SCHOOL SYSTEMS. Teaching activities performed on behalf of the school district by another school district or organization, usually accompanied by the payment of tuition or an assessment by the sending school district. Used only with Programs 100-500.
420	STUDENT SUPPORT SERVICES. Activities designed to assess and improve the wellbeing of students and to supplement the teaching process.
421	ATTENDANCE AND SOCIAL WORK SERVICES. Activities which have as their purpose the improvement of the attendance of students at school and which attempt to prevent or solve the problems of students which involve the home, the school and the community. Activities of the registration function for adult education programs are included here.

Usually used with Program 000.

- 422 **GUIDANCE SERVICES.** Activities involving counseling with students and parents, providing consultation 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.
- 423 **HEALTH SERVICES.** Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.
- 424 **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.
- 425 **SPEECH PATHOLOGY AND AUDIOLOGY SERVICES.** Activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing and language.

Usually Used with Program 200.

- 430 **STAFF SUPPORT SERVICES.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
- 431 **IMPROVEMENT OF INSTRUCTION SERVICES.** Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc.
- 432 **SCHOOL LIBRARY SERVICES.** Activities such as selecting, acquiring, preparing, cataloging and circulating books and other printed Materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as a part of an instructional materials center. Textbooks will not be charged to this function but rather to the instruction function.

Used with Programs 000, 100-800.

- 433 **AUDIOVISUAL SERVICES.** Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and other similar materials, whether maintained separately or as part of an instructional materials center. Included are activities in the audiovisual center, TV studio and related work-study, areas, and the services provided by audiovisual Personnel.

Usually Used with Programs 000, 100-800.

- 434 **EDUCATIONAL TELEVISION SERVICES.** Activities concerned with planning, programming, writing and presenting of educational programs or segments of programs by way of closed circuit or broadcast television.
- Usually Used with Programs 000, 100-800.
- 439 **OTHER STAFF SUPPORT SERVICES.** Supporting services to the instructional staff not properly classified elsewhere.
- Usually Used with Program 000.
- 440 **ADMINISTRATIVE SERVICES.** Activities concerned with establishing and administering policy in connection with operating the LEA (local educational agency).
- 441 **SCHOOL COMMITTEE SERVICES.** Activities of the elected body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.
- Used only with Program 000.
- 442 **SUPERINTENDANT'S SERVICES.** Activities associated with the overall general administration of or executive responsibility for the entire LEA. Including those performed by the superintendent and such assistants as deputy, associate and assistant superintendents in general direction and management of all affairs of the LEA. This includes all personnel and materials in the office of the chief executive officer. Activities of the offices of the deputy superintendents should be charged here unless the activities can be placed properly into a service area. In this case, they would be charged to service area direction in that service area .
- 443 **SUPPORT SERVICES - SCHOOL ADMINISTRATION.** Activities concerned with overall administrative responsibility for a school. Including the office of the principal services. Activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principals and other assistants in general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school and coordination of school instructional activities with instructional activities of the LEA (local educational agency). It includes clerical staff for these activities and for support of the teaching staff.
- Usually Used with Program 000.
- 444 **SUPPORT SERVICES - BUSINESS.** Activities concerned with paying, transporting, exchanging and maintaining goods and services for the LEA. Included are the fiscal and internal services such as purchasing, warehousing, receiving, printing/duplicating necessary for operating the school district.
- 445 **SUPPORT SERVICES - CENTRAL.** Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, personnel staff development and data processing services.
- Usually Used with Program 000.

- 446 **DATA PROCESSING SERVICES.** Activities concerned with preparing data for storage, storing data and retrieving them for reproduction as information for management and reporting.
- Usually used with Program 000, or may be established as an internal service activity.
- 450 **OPERATION AND MAINTENANCE OF PLANT SERVICES.** Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds and in the vicinity of schools.
- Usually Used with Program 000.
- 451 **SUPERVISION OF OPERATION AND MAINTENANCE OF PLANT SERVICES** The activities involved in directing, managing, and supervising the operation and maintenance of school plant facilities.
- 452 **OPERATION OF BUILDINGS SERVICES.** Activities concerned with keeping the physical plant clean and ready for daily use. It includes operating the heating, lighting and ventilating systems and repair and replacement of facilities and equipment. Also included are the costs of building rental and property insurance.
- 453 **CARE AND UPKEEP OF GROUNDS SERVICES.** Activities involved in maintaining the land and its improvements other than buildings. It includes snow removal, landscaping, grounds maintenance and the like.
- 454 **CARE AND UPKEEP OF EQUIPMENT SERVICES.** Activities involved in maintaining, in good condition, equipment owned or used by the LEA (Local Educational Agency). It includes such activities as servicing and repairing furniture, machines and movable equipment.
- 455 **VEHICLE OPERATION AND MAINTENANCE SERVICES (OTHER STUDENT TRANSPORTATION VEHICLES)** Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders and staff vehicles in good condition. It includes such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling and inspecting vehicles for safety, i.e., preventive maintenance.
- 456 **SECURITY SERVICES.** Activities concerned with maintaining order and safety in school buildings at all times, on the grounds and in the vicinity of schools. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems and hall monitoring services.
- 459 **OTHER OPERATION AND MAINTENANCE OF PLANT SERVICES.** Operations and maintenance of plant services which cannot be classified elsewhere in the 456 series.
- 460 **STUDENT TRANSPORTATION SERVICES.** Activities concerned with the conveyance of students to and from school as provided by State and Federal law. It includes trips between home and school, and trips to school activities.
- 461 **TO/FROM PUBLIC SCHOOL (REIMBURSABLE).** Reimbursable expenditures for transportation of students enrolled in a regular, bilingual or occupational Program (or a special education program, but not requiring special transportation services; to/from public school once per day; currently a distance of at least 1 and 1/2 miles one way.
- Used only with Programs 100-600.

- 462 **TO/FROM NON-PUBLIC SCHOOLS (REIMBURSABLE).** Reimbursable expenditures for transportation of students residing within the school district boundaries to/from non-public school once per day (currently a distance of at least 1 and 1/2 miles one way). Students transported must be enrolled in a regular day program, an approved vocational program, a special education program not requiring special transportation services, or a transitional bilingual program.

Used only with Programs 100-600.

- 469 **OTHER STUDENT TRANSPORTATION SERVICES.** Student transportation services which cannot be classified elsewhere in the 6000 series. Included would be transportation provided by the school district for trips, athletic events, studentsponsored activities and other non-reimbursable transportation expenditures.

Used with Programs 700, 800.

- 470 **NON-INSTRUCTIONAL SERVICES.** Activities concerned with providing non-instructional services to students, staff or the community.

- 471 **COMMUNITY SERVICES OPERATIONS.** Activities concerned with providing community services to students , staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.

Used Only with Program 900.

- 472 **FOOD SERVICES OPERATIONS.** Activities concerned with providing food to students and staff in a school. This service includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.

Used Only with Program 000.

- 473 **ENTERPRISE OPERATIONS.** Activities other than food services that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs are financed or recovered primarily through user charges. One example could be a LEA (Local Educational Agency) bookstore.

Used Only with Program 000.

- 480 **FACILITIES ACQUISITION AND CONSTRUCTION SERVICES.** Activities concerned with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improve ment to sites.

Used Only with Program 000.

- 481 **SITE ACQUISITION & IMPROVEMENT SERVICES.** Activities concerned with the initial acquisition of sites and the improvements existing thereon, with improving sites, and with maintaining existing site improvements.

- 482 **ARCHITECTURE AND ENGINEERING SERVICES.** The activities of architects and engineers related to site acquisition and Improvement and to improvements to buildings. Charges are made to this function only for those preliminary activities which may or may not result in additions to the LEA's property. Otherwise, charge these services to 8100, 8300, or 8400, as appropriate.

- 483 **BUILDING ACQUISITION AND CONSTRUCTION SERVICES.** Activities concerned with building acquisition through purchase of construction.
- 484 **BUILDING IMPROVEMENTS SERVICES.** Activities concerned with building additions and with initial installation or extension of service systems and other built-in equipment.
- 490 **OTHER OUTLAYS.** A number of outlays of the governmental funds are not properly classified as expenditures, but require budgetary or accounting control. These are classified under Other Outlays. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another.
- Used Only with Program 000.
- 491 **DEBT SERVICE.** Servicing of the debt of the school district including payments of both principal and interest. Normally only long-term, debt service (obligations in excess of one year) is recorded here. Interest on current loans (repayable within one year of receiving the obligation), is charged to function 444.
- 492 **TRANSFERS TO OTHER FUNDS.** Transactions which withdraw money from one fund and place it in another without recourse. Fund transfers budgeted to another functional activity, such as food service or transportation are coded to the appropriate function and object code. Revenues should be allocated to the appropriate Funds when received, rather than accepting them in the general fund and later transferring them.

Classification of Expenditures – Local Coding by Source

Required Level of Detail for School Districts for Classification of Expenditures Utilizing the Local Coding Section (Before Program Project Reporting)

Project/Reporting

00	Unrestricted/Non-categorical
01-19	Local Sources
01	Local Projects (Ch. 71, Sec. 71E)
02	Private Grants
03	Miscellaneous Sales
04	Student Activities (Ch. 71, Sec. 47)
20-39	State Sources
21	Racial Imbalance (fletco) (Ch. 76, Sec. 12a)
22	Magnet Schools (Ch. 71, Sec. 370)
23	Equal Education Improvement (Ch. 15, Sec. 1I)
24	Special Education Incentive (Ch. 76, Sec. 11)
25	Aid to School Construction
40-99	Federal Sources (Assign these codes for local use. Put State project code on the ledger card for use as a reporting reference).
41	Career Education
42	Neighborhood Youth Corps
43	Emergency School Assistance Programs
44	ESEA Title I - Compensatory (Part A)
45	ESEA Title I - Compensatory (Part B)
46	ESEA Title I - Handicapped (P.L. 89-313)
47	ESEA Title I – Concentration
48	ESEA Title I – Migrant
49	ESEA Title IV B - Learning Resources
50	ESEA Title IV C – Innovative
51	ESEA Title IV D - Guidance, Counseling and Testing
52	ESEA Title VII - Bilingual
53	ESEA Title IX - Ethnic Heritage
54	ESEA Title IX - Achievement Testing Assistance
55	Adult Education
56	Education of the Handicapped (EHA - VIB)
60	Vocational Aid (P.L. 94-482)
70	Impact Aid (P.L. 81-874)
71	Impact Aid - Disaster Assistance (P.L. 81-874)
72	Impact Aid - Construction (P.L. 81-815)

80	Alcohol and Drug Abuse
82	Community Education
83	Consumer Education
84	Education in the Arts
85	Gifted and Talented
86	Metric Education
87	CETA

Expenditure Source Codes

Project/Reporting

The project/reporting code permits LEA's (Local Educational Agency) to accumulate expenditures to meet a variety of specialized reporting requirements at local, State and Federal levels. It is envisioned as a two-digit code. The two digits identify the particular funding source, authority, or expenditure purpose for which a special record or report is required, a third digit is optional and may be added to identify particular projects and/or the fiscal year of the appropriation within that funding source.

Code	Description
00	UNRESTRICTED,/NONCATEGORICAL. Expenditures that do not require specialized reporting.
01 - 19	LOCAL SOURCES. Expenditures that require specialized reporting and are funded from local sources. One such expenditure, required by law to be reported separately, is described below. Others may be designated locally. One example of such a local designation might be a project funded by the local service club to provide intermural activities for students in the community.
01	LOCAL PROJECTS (CHAPTER 71, Sec. 72E) The referenced statute permits LEA's to establish separate self-funding programs in many different areas. These areas include adult education (including adult physical fitness) , programs, continuing education programs, summer school programs and community school programs.
02	PRIVATE GRANTS. Expenditures of money received thru private grants or contributions must be separately reported.
03	MISCELLANEOUS SALES. The LEA should assign a Project/ Reporting code to expenditures of teaching programs which produce and sell a product or service.
04	STUDENT ACTIVITIES. Expenditures for district sponsored athletics and other student activities which receive substantial support from the district. A separate Project/Reporting code may be assigned to each such activity.
20-39	STATE SOURCES. Expenditures that require specialized reporting for categorically funded State programs.
21	RACIAL IMBALANCE (METCO). Programs for minority students in the Boston and Springfield areas who attend suburban schools. (M.G.L., Ch. 76, Sec. 12A).

- 22 **MAGNET SCHOOLS.** Programs to provide integrated educational experiences for urban and suburban students at magnet schools. (M.G.L., Ch. 71, Sec. 37J).
- 23 **EQUAL EDUCATION IMPROVEMENT.** Programs to improve the quality of desegregating schools through school/university partnerships, the involvement of cultural agencies, career education and other programs. (M.G.L., Ch. 15, Sec. IV.)
- 24 **SPECIAL EDUCATION INCENTIVE.** Expenditures for tuition for children in institutions not residents within the boundaries of the LEA which are reimbursable under the Special Education program (M.G.L., Ch. 76, Sec. 11.).
- 25 **AID TO SCHOOL CONSTRUCTION.** Expenditures of State aid for approved construction projects. (M.G.L., Ch. 511).
- 40-99 **FEDERAL SOURCES.** Expenditures that require specialized reporting to the Federal Government directly or through the State. The State Department of Education employs a 12-digit project code in the distribution of Federal funds and requires that this code be used in reporting expenditures of those funds. Accordingly, no specific codes are provided in this manual, rather, it is suggested that the school district assign a local project/reporting code within the 40-99 range to each Federal project (grants, entitlements, or contracts) as it is awarded for use internally in processing financial transactions. The State assigned project code can be maintained on the appropriate expenditure ledger(s) for purposes of report preparation.
- 41 CAREER EDUCATION.
- 42 NEIGHBORHOOD YOUTH CORPS.
- 43 EMERGENCY SCHOOL ASSISTANCE PROGRAMS.
- 44 ESEA TITLE I - COMPENSATORY (PART A).
- 45 ESEA TITLE I - COMPENSATORY (PART I).
- 46 ESEA TITLE I - HANDICAPPED (P.L. 89-313)
- 47 ESEA TITLE I – CONCENTRATION
- 48 ESEA TITLE I – MIGRANT
- 49 ESEA TITLE IV'S - LEARNING RESOURCES
- 50 ESEA TITLE IV C – INNOVATIVE
- 51 ESEA TITLE IV D - GUIDANCE, COUNSELING AND TESTING
- 52 ESEA TITLE VII – BILINGUAL
- 53 ESEA TITLE IX - ETHNIC HERITAGE
- 54 ESEA TITLE IX - ACHIEVEMENT TESTING ASSISTANCE
- 55 ADULT EDUCATION
- 56 EDUCATION OF THE HANDICAPPED (EHA VI-E)
- 60 VOCATIONAL AID (P.L. 94-482)
- 74 IMPACT AID (P.L. 81-874)
- 71 IMPACT AID - DISASTER ASSISTANCE P.L. 81-874)
- 72 IMPACT AID - CONSTRUCTION (P.L. 81-E15).

80	ALCOHOL AND DRUG ABUSE
81	APPALACHIAN DEVELOPMENT
82	COMMUNITY EDUCATION.
63	CONSUMER EDUCATION.
84	EDUCATION IN THE ARTS.
85	GIFTED AND TALENTED.
86	METRIC EDUCATION.
87	C E T A .

Classification of Expenditures – Local Coding by Program

Required Level of Detail for School Districts for Classification of Expenditures Utilizing the Local Coding Section-Program

Program. A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. This dimension provides LEA's the framework to classify expenditures by program for cost determination purposes. Use of this dimension allows concurrent classification of certain support services costs to both function and the program.

Program

100	Regular Programs
100	Regular Day Programs - Practical Arts
111	Industrial Arts
112	Home Economics
113	Home Economics – Ancillary
114	Business and Office
120	Regular Day Programs –Other
170	Regular Evening Programs
180	Regular Vacation Programs
190	Gifted and Talented Programs
200	Special Education Programs (1)
210	Modified Regular Programs
220	Programs Integrated up to 25%
230	Programs Integrated 25% to 60%
240	Substantially Separate Programs
250	Day School Programs
260	Residential Programs
270	Home or Hospital Programs
280	Pre-school Programs

290	Other Special Programs
291	Recreation Programs
292	Team Evaluation
293	Screening
294	Transportation to DIM Centers - Under 18
295	Transportation to DMH Centers - Over 18
300	Transitional Bilingual
310	School Year Programs
320	Summer Programs
400	Occupational Day Programs (2)
410	Agriculture
420	Distribution Education
430	Health Education
440	Comprehensive Homemaking Education
450	Technical Education
460	Trade and Industrial Education
470	Office Occupations
480	Academic Component
490	Other Occupational Programs
500	Occupational Evening Programs (2)
510	Agriculture
520	Distribution Education
530	Health Education
540	Comprehensive Homemaking Education
550	Technical Education
560	Trade and Industrial
570	Office Occupations
580	Academic Component
590	Other Occupational Programs
600	Adult Evening Practical Arts (3)
610	Agriculture
620	Distribution Education
630	Health Education
640	Comprehensive Homemaking Education
650	Technical Education
660	Trade and Industrial Education
670	Office Occupations
680	Academic Occupations
690	Other Occupational Programs
700	Other Regular Programs
710	Athletics (2)
720	Other Student Body Activities (2)
800	Other Adult/Post-Secondary Education Programs

810	Other Adult Education Programs
820	Other Post-secondary Programs
900	Community Services Programs
910	Civic Activities
920	Recreation (3)
930	Non-public School Health
940	Non-public School Transportation
990	Other Community Services Programs
000	Undistributed Expenditures

Expenditure Program Codes

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives.

The program dimension provides the school district the framework to classify expenditures by program for cost determination purposes. In this process, only direct instructional costs are classified to the instruction function; those support costs which could be considered direct costs to an instructional program are classified to a support function and to the appropriation program. For example, special education transportation costs are classified to the support services function, transportation, at the same time as they are charged directly to the special education program. The program dimension allows all direct program costs, instructional and support, to be charged directly to the benefiting program. Additionally, use of this dimension allows concurrent classification of support services both to programs and to functions.

Code	Description
100	REGULAR EDUCATION PROGRAMS-ELEMENTARY/SECONDARY. Activities designed to provide grades K-12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.
110	REGULAR DAY PROGRAMS - PRACTICAL ARTS. Regular education programs conducted during normal daytime school hours which supplement specific program areas. These programs are not included for State aid purposes under Chapter 74.
111	INDUSTRIAL ARTS. Includes the body of subject matter, or related courses organized for the development of understanding about the technical, consumer, occupational, recreational, organizational, managerial, social, historical, and cultural aspects of industry and technology. Learning experiences involve activities such as experimenting, designing, constructing, evaluating, and using tools, machines materials and processes which provide opportunities for creativity and problem solving, but does not include those which would properly be classified under the Occupational Day, Occupational Evening, or Adult Evening Practical Arts Programs.
112	HOME ECONOMICS Activities organized for the purpose of enabling students to acquire knowledge and develop understanding, attitudes, and skills relevant to personal, home and family life, including but not limited to:

1. Consumer education;
2. Food and nutrition;
3. Family living and parenthood education;
4. Child development and guidance;
5. Housing and home management;
6. Clothing and textiles.

Include in this classification only expenditures for programs designed to present or improve homemaking skills. Where the Home Economics program is designed to prepare individuals for employment, the expenditures should be reported under Program 440.

- 113 **HOME ECONOMICS ANCILLARY.** Activities which contribute to the enhancement of quality in consumer and homemaking programs, including activities such as teacher training and curriculum development.
- 114 **BUSINESS AND OFFICE PROGRAMS.** Includes the body of subject matter and planned learning experiences which are designed to develop in students the attitudes, knowledge, skills and understanding of business principles and practices having applications for personal use and/or activities in the business world, as well as activities organized for the purpose of preparing, upgrading, or retraining students for selected office occupations. Activities which would properly be classified under the Occupational Day, Occupational Evening or Adult Evening Practical Arts programs would not be included here.
- 120 **REGULAR DAY PROGRAMS OTHER** Activities designed to provide regular day studies with learning experiences which prepare them as citizens, family members and non-vocational workers, other than the practical arts defined in Program 110. The LEA (Local Educational Agency) may wish to augment this classification with a more detailed subject matter code.
- 170 **REGULAR EVENING PROGRAMS.** Activities designed to provide regular evening students (K-12) with learning experiences which prepare them as citizens, family members, and non-vocational workers.
- 180 **REGULAR VACATION PROGRAMS.** Activities designed to provide regular students (K-12) with learning experiences which prepare them as citizens, family members and non-vocational workers during normal vacation periods.
- 190 **GIFTED AND TALENTED.** Activities designed for students identified as being mentally gifted or talented.
- 200 **SPECIAL PROGRAMS.** Activities designed primarily to deal with students having special needs. The special programs include prekindergarten, kindergarten, elementary and secondary services for the mentally retarded, physically handicapped, emotionally disturbed, culturally different, students with learning disabilities, bilingual students, special programs for other types of students.
- 210 **MODIFIED REGULAR PROGRAMS.** Program for students with special needs having the following characteristics: (1) the student is assigned to the regular program and treated no differently than other students, except for the provisions of special services specified in the IEP.

Such special services are defined in Regulations for the Implementation of Chapter 766 published 9/78 by the Massachusetts Department of Education, section 503.0., pp.66-68.

- 220 **PROGRAMS INTEGRATED UP TO 25%.** Programs for students with special needs having the same characteristics as modified regular programs, except that the student receives specialized services outside the regular classroom for up to 25% of the class time of each school day.
- 230 **PROGRAMS INTEGRATED 25% to 60%.** Programs for students with special needs having the same characteristics as modified regular classrooms, except that the students receive specialized services outside the regular classroom for between 25% and 60% of the class time of each school day.
- 240 **SUBSTANTIALLY SEPARATE PROGRAMS** Programs operated within public school regular education facilities* exclusively for students in need of special education. (*see exceptions, 766 Regulations, 5021.4(i).)
- 250 **DAY SCHOOL PROGRAMS** Day school programs operated exclusively for students with special needs in facilities set aside for that purpose. In day school programs, students return to their places of residence each night.
- 260 **RESIDENTIAL PROGRAMS** Programs exclusively for students with special needs, who live and participate in facilities provided for the purpose.
- 270 **HOME AND HOSPITAL PROGRAMS.** The home and hospital program shall consist of instructional and/or supportive services which are provided by the school to a student in his home, in a convalescent home, or in a hospital.
- 280 **PRE-SCHOOL PROGRAMS** The range of programs for children with special needs who are 3 or 4 years old.
- 290 **OTHER SPECIAL PROGRAMS** Other programs for children with special needs.
- 291 **RECREATION PROGRAMS.** Recreation programs for children with special needs conducted under the direction and with the approval of the Division of Special Education. (M.G.L., Ch. 71B, Sec.11)
- 292 **TEAM EVALUATION PROGRAMS.** Expenditures of the TEAM responsible for the evaluation of each child having special needs and the prescription of services needed in the IEP.
- 293 **SCREENING.** Programs for children aged three and four, and for those entering kindergarten designed to identify those in need for evaluation for special education programs.
- 294 **TRANSPORTATION TO DMH CENTERS (Under 18).** Transportation programs for students under age 18 to/from designated mental health centers.
- 295 **TRANSPORTATION TO DMH CENTERS (over 18).** Transportation programs for students aged 16 and older to/from designated mental health centers.
- 300 **TRANSITIONAL BILINGUAL EDUCATION.** Programs for students from homes where English, is not the primary language spoken.
- 310 **SCHOOL YEAR BILINGUAL PROGRAMS** Bilingual programs conducted during the regular school year.
- 320 **SUMMER BILINGUAL PROGRAMS** Bilingual programs conducted in the summer when the regular school program is not in session.

- 400 **OCCUPATIONAL DAY PROGRAMS.** Programs conducted during the regular school day that provide knowledge, skills and attitudes needed for employment in an occupational area.
- 410 **AGRICULTURAL EDUCATION** Learning experiences that provide opportunities for students to prepare for or improve their competencies in agricultural operations.
- 420 **DISTRIBUTION EDUCATION.** Activities organized for the purpose of preparing students to Perform activities that direct the flow of goods and services, including their appropriate utilization, from the producer to the consumer or user.
- 430 **HEALTH EDUCATION.** Activities organized to provide students with the knowledge, skills, and understanding required by occupations that support the health professions.
- 440 **COMPREHENSIVE HOMEMAKING.** Activities organized for the purpose of enabling students to acquire knowledge and develop understanding, attitudes, and skills relevant to personal, home, and family life, and to home economics occupations.
- 450 **TECHNICAL EDUCATION.** Activities organized for the purpose of preparing students for job opportunities in a specialized field of technology.
- 460 **TRADE AND INDUSTRIAL EDUCATION.** Activities organized for the purpose of preparing students for initial employment in a wide range of trade and industrial occupations.
- 470 **OFFICE OCCUPATIONS EDUCATION.** Activities organized for the purpose of preparing, upgrading, or retraining students for selected office occupations .
- 480 **ACADEMIC COMPONENT.** Instructional activities designed to complement the technical skills program areas listed above, as required by Chapter 74.
- 490 **OTHER OCCUPATIONAL DAY PROGRAMS** Other activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area.
- 500 **OCCUPATIONAL EVENING PROGRAMS** Programs conducted during the evening that provide students with the knowledge, skills, and attitudes needed for employment in an occupational area.
- 510 **AGRICULTURAL EDUCATION** Learning experiences that provide opportunities for students to prepare for or improve their competencies in agricultural operations.
- 520 **DISTRIBUTION EDUCATION** Activities organized for the purpose of preparing students to perform activities that direct the flow of goods and services, including their appropriate utilization from the producer to the consumer or user.
- 530 **HEALTH EDUCATION.** Activities organized to provide students with the knowledge, skills and understanding required by occupations that support the health professions.
- 540 **COMPREHENSIVE HOMEMAKING EDUCATION.** Activities organized for the purpose of enabling students to acquire knowledge and develop understanding, attitudes, and skills relevant to personal, home and family life, and to home economics occupations.
- 550 **TECHNICAL EDUCATION.** Activities organized for the purpose of preparing students for job opportunities in a specialized field of technology.

- 560 **TRADE AND INDUSTRIAL EDUCATION.** Activities organized for the purpose of preparing students for initial employment in a wide range of trade and industrial occupations.
- 570 **OFFICE OCCUPATIONS EDUCATION.** Activities organized for the purpose of preparing, upgrading or retraining students for selected office occupations.
- 580 **ACADEMIC COMPONENT.** Instructional activities assigned to complement the technical skills program areas listed above, as required by Chapter 74.
- 590 **OTHER OCCUPATIONAL EVENING PROGRAMS.** Programs conducted during the evening that provide student with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area.
- 600 **ADULT EVENING PRACTICAL ARTS.** Programs in household management and other practical arts areas conducted during the evening for persons over sixteen years of age.
- 610 **AGRICULTURE EDUCATION.** Learning experiences that provide opportunities for students to prepare for or improve their competencies in agricultural operations.
- 620 **DISTRIBUTION EDUCATION.** Activities organized for the purpose of preparing students to perform activities that direct the flow of goods and services, including their appropriate utilization, from the producer to the consumer or user.
- 630 **HEALTH EDUCATION.** Activities organized to provide students with the knowledge, skills and understanding required by occupations that support the health professions.
- 640 **COMPREHENSIVE HOMEMAKING EDUCATION.** Activities organized for the purpose of enabling students to acquire knowledge and develop understanding, attitudes, and skills relevant to personal, home and family life, and to home economics occupations.
- 650 **TECHNICAL EDUCATION.** Activities organized for the purpose of preparing students for job opportunities in a specialized field of technology.
- 660 **TRADE AND INDUSTRIAL EDUCATION.** Activities organized, for the purpose of preparing students for initial employment in a wide range of trade and industrial occupations.
- 670 **OFFICE OCCUPATIONS EDUCATION.** Activities organized for the purpose of preparing, upgrading or retraining students for selected office occupations.
- 680 **ACADEMIC COMPONENT.** Instructional activities designed to complement the technical skills program areas listed above, as required by Chapter 74.
- 690 **OTHER OCCUPATIONAL EVENING PROGRAMS.** Other activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area.
- 700 **OTHER REGULAR PROGRAMS.** Activities that provide grades K-12 students with learning experiences not included in the Program codes 100-600.

- 710 **SCHOOL SPONSORED ATHLETICS.** School sponsored activities under the guidance and supervision of the LEA (Local Educational Agency) staff designed to provide opportunities to students to pursue various aspects of physical education. Athletics normally involve competition between schools, and frequently involve off-setting gate receipts or fees.
- 720 **OTHER STUDENT BODY ACTIVITIES.** School sponsored activities, under the guidance and supervision of LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Concurricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech and debate. Also included are student - financed and managed activities, such as: Class of 19XX, Chess Club, Senior Prom, and Future Farmers of America.
- 800 **OTHER ADULT/POST-SECONDARY EDUCATION PROGRAMS.** Programs for adults and students above Grade 12 not included in the Adult Evening Practical Arts Program. (600).
- 810 **ADULT/CONTINUING EDUCATION PROGRAMS.** Activities designed to develop knowledge and skills to meet immediate and long range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning; prepare students for a postsecondary career; prepare students for postsecondary education programs; prepare students for a new or different career; develop skills and appreciations for special interests; or to enrich the aesthetic qualities of life. Adult basic education programs are included in this category.
- 820 **COMMUNITY/JUNIOR COLLEGE EDUCATION PROGRAMS.** Activities for students attending an institution higher education which offers (usually) the first two years of college instruction. If the LEA (Local Educational Agency) has the responsibility of providing this program, all costs of the program should be coded here.
- 900 **COMMUNITY SERVICES PROGRAMS.** Activities which are not directly related to the provision of educational services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the LEA for the community as a whole or some segment of the community.
- 910 **CIVIC SERVICES** Activities concerned with providing services to civic affairs or organizations. This program area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.
- 920 **COMMUNITY RECREATION** Activities concerned with providing recreation for the community as a whole or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.
- 930 **NON-PUBLIC SCHOOL HEALTH PROGRAMS.** Health services activities for students attending a school established by an agency other than the State, a subdivision of the State, or the Federal Government, which usually is supported primarily by other than public funds.
- 940 **NON-PUBLIC SCHOOL TRANSPORTATION PROGRAMS.** Transportation activities for students attending a school established by an agency other than the State, a subdivision of the State, or the Federal Government, which usually is supported primarily by other than public funds.

- 990 **OTHER COMMUNITY SERVICES.** Activities provided the community which cannot be classified under the other program 900 codes.
- 000 **UNDISTRIBUTED EXPENDITURES.** All charges which are not readily assignable directly to a program are classified here.

Classification of Expenditures – Local Coding by Instructional Organization

Required Level of Detail for School Districts for Classification of Expenditures Utilizing the Local Coding Section (After Program) Instructional Organization

Instructional Organization. This dimension permits segregation of expenditures by organizational level. School Districts may choose to use this dimension either standing alone or incorporated with the optional Operational Unit code.

In Massachusetts, many school districts differentiate the middle grades from both elementary and secondary, but the definitions of this level vary substantially from district to district.

Code

1. Pre-School
2. Kindergarten
3. Elementary School
4. Junior High/Middle School
5. Academic High School
6. Occupational High School
7. Beyond Grade 12 - Adult/Continuing Education
8. Beyond Grade 12 - Community/Junior College
9. District Wide

Instructional Organization

This dimension permits segregation of expenditures by organizational level. In the following definitions, grade span can be changed to age span when structuring a nongraded school or school district. Use of the first digit of this code is required in Massachusetts.

Code	Description
1.	PRE-SCHOOL. A school organization composed entirely of any span of ages below kindergarten. This category is normally used for students identified as needing special services.
2.	KINDERGARTEN. A school organization for children for the year immediately preceeding the first grade.

3. **ELEMENTARY SCHOOL.** A school organization classified as elementary by State and local practice and composed of any span of grades.
4. **MIDDLE/JUNIOR HIGH** A school organization composed of at least two grades beginning with the next grade following elementary and ending with the grade preceding secondary.
5. **ACADEMIC HIGH SCHOOL.** A school organization engaged primarily in regular education programs comprising any span of grades beginning with the next grade following an elementary or junior high school, if there is such a school, and ending with or below grade 12.
6. **OCCUPATIONAL HIGH SCHOOL.** A school organization engaged primarily in occupational education comprising any span of grades beginning with the next grade following an elementary or junior high school, if there is such a school, and ending with or below grade 12. This includes 3-year and 4-year regional vocational and technical high schools organized under the direction and management of a regional school committee for the primary purpose of offering education and training in one or more semiskilled, skilled, or technical occupations to students from member districts.
7. **BEYOND GRADE 12 - ADULT/CONTINUING EDUCATION.** A School organization for adults and out-of-school youth (16 years of age and older who are not regularly enrolled in school) who have either completed, interrupted, or have not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic schools, advanced adult schools, occupational schools, and those schools which have as their purpose the upgrading of occupational skills, retraining existing skills, pursuit of special interests, or for enrichment.
8. **BEYOND GRADE 12 - COMMUNITY/JUNIOR COLLEGE.** An institution of higher education which offers, usually, the first two years of college instruction, and frequently grants an associate degree, but does not grant a bachelor's degree. It is either an independently organized institution (public or nonpublic), an institution which is part of an LEA (Local Educational Agency) or an independently organized system of junior colleges. Junior colleges offer college transfer courses and programs, and/or vocational, technical, and semi-professional occupational programs or general education programs at the postsecondary instructional level; and may also offer continuing education for adults as well as other community services.
9. **DISTRICT-WIDE.** Assigned to any expenditure transaction applicable to the entire LEA and not clearly assignable to an instructional level. This classification is used by nonoperative K-12 districts for all costs.

Classification of Expenditures – Local Coding by Optional Dimensions

For the Classification of Expenditures Utilizing the Local Coding Section (After Required School Codes)-Optional Dimensions Available for Use in School District Management

A number of additional dimensions are available for use in School District's for management and administrative purposes. The use of these dimensions is optional and will depend upon the reporting requirements of each School District. These dimensions include:

- OPERATIONAL UNIT

- SUBJECT MATTER
- JOB CLASSIFICATION
- SPECIAL COST CENTER

Operational Unit This dimension has several common usages in School Districts: (1) to identify attendance centers, (2) as a budgetary unit or cost center designator, (3) as a means of segregating costs by building structure, and (4) as a location code for payroll check distribution.

These usages sometimes coincide, but more often are in conflict with each other. For example, the first two coding systems most frequently are used for financial management of the school system. However, it is possible to have more than one attendance center within a budgetary unit, or vice versa. Hence, a classification designed for financial management purposes often represents a combination of the two uses. This combined classification may conflict, however, with the requirement of the maintenance department to capture the costs associated with operating and maintaining the various physical structures (Option 3 above).

Therefore, a school district wishing to use this dimension must have its objective clearly in mind; then design the actual classification. If too many conflicting objectives exist, it may be necessary to create more than one optional dimension in the School District's chart of accounts to accommodate these needs.

Since the operational unit dimension is needed only at the local level, examples of some of the usages are presented here.

Example I (Budgetary Units)

01	Purchasing Department
02	Principal's Office
03	Health Department
04	Custodial Office
05	Peter Elementary
06	Smith School
07	Madison High School

Example II (Physical Facilities)

01	Central Administrative Office
02	District Warehouse
03	District Bus Garage
11	Adams Elementary School
21	Churchville Middle School
31	York High School
32	Lincoln Vocational-Technical School
42	Davis Junior College

Example III (Using the State School Coding System)

001 - 399	Elementary Schools
400 - 499	Middle/Junior High Schools
500 - 599	Academic High Schools

600 - 699	Occupational High Schools
700 - 799	Beyond Grade 12
800- 899	Administrative Cost Centers
000	District-Wide

Subject Matter The subject matter dimension describes a group of related subjects. This dimension is provided in order to permit the accumulation of the costs of providing instruction in particular areas. The classifications used here are consistent with the first two digits of the subject matter classification in Handbook VI. Frequently, this dimension is incorporated as a sub-classification in the program dimension. The School District may choose to add more categories to this list and/or to increase the size (number of digits.) in the code to provide for greater detail of classification.

Code

- 01 Agriculture
- 02 Art
- 03 Business
- 04 Distributive Education
- 05 English Language Arts
- 06 Foreign Languages
- 07 Health Occupations Education
- 08 Health and Safety in Daily Living, Physical Education & Recreation
- 09 Home Economics
- 10 Industrial Arts
- 11 Mathematics
- 12 Music
- 13 Natural Science
- 14 Office Occupations
- 15 Social Sciences
- 16 Technical Education
- 17 Trades and Industrial Occupations
- 18 General Elementary/Secondary Education
- 20 CoCurricular Activities
- 21 Safety and Driver Education
- 22 Junior ROTC

Job Classification. This dimension enables School Districts to break down expenditures for salaries and fringe benefits by the employees' job classifications. This is done by incorporating job classifications into the object codes for salaries 5110 and 5120 and benefits 5153 and 5170. It should not be used with object codes 5200 - 5900. There are three ways in which this dimension

is commonly used in school accounting: (1) to classify payroll costs for personnel purposes in accordance with the classifications contained in Handbook IVR, (2) to segregate certificated and non-certificated salaries and benefits, and (3) to accumulate payroll costs by bargaining unit for purposes of labor negotiations. An example of each method of establishing these codes is shown.

Option I (Personnel Purposes)

- 1 - Official/Administrative
- 2 - Professional – Educational
- 3 - Professional - Other
- 4 - Technical
- 5 - Office/Clerical
- 6 - Crafts and Trades
- 7 - Operative
- 8 - Laborer
- 9 - Service Work

Option II (Certificated/Non-Certificated)

- 1 - Certificated
- 2 - Non-certificated

Option III (Bargaining Unit)

- 0 - Not in Bargaining Unit
- 1 - American Federation of Teachers
- 2 - National Education Association
- 3 - Custodial Organization
- 4 - Food Service Organization
- 5 - Craftsman Organization
- 6 - Transportation Drivers Organization

Special Cost Center. Finally, it is recognized that School Districts utilize many other methods of classifying expenditures for particular purposes. None of these methods is used with enough regularity for inclusion in this manual, but when used, they are important. These classifications may be added to the expenditure account designator at the discretion of the School District. Some of the possible additional dimensions are:

1. TERM - Some School Districts like to classify expenditures by time of year and/or time of day.
2. COURSE - School Districts may desire to expand the subject matter dimension to include a breakdown of expenditures by course or course cluster.
3. WORK ORDER - In some School Districts accounting systems, to individual work orders are accumulated for maintenance operational control.
4. BUS ROUTE OR VEHICLE - It may be desirable to allocate transportation costs to individual bus routes or student transportation vehicles.

In addition, in automated systems, there may be a need to add some codes for use by the computer. These might include:

- a fiscal Year code, to assist with closing out one year while beginning to process activity for the new year
- a reporting level code to assist in organizing report contents and subtotals.
- a district or other organizational unit code in a multi-district system.

Optional Dimension Codes

OPERATIONAL UNIT

This dimension has several common usages in school districts: (1) identify attendance centers, (2) as a budgetary unit or cost center designator, (3) as a means of segregating costs by building structure, and (4) as a location code for payroll check distribution.

SUBJECT MATTER

The subject matter dimension describes a group of related subjects. This dimension is provided in order to permit the accumulation of the costs of providing instruction in particular subject areas. The classifications used here are consistent with the first two digits of the subject matter classification in Handbook VI.

The LEA (Local Educational Agency) may choose to add more categories to this list and/or to increase the size (no. of digits) in the code to provide for greater detail of classification.

Code	Description
01	AGRICULTURE. Comprised of the group of related courses or units of subject matter which are organized for carrying on learning experiences concerned with preparation for or upgrading in occupations requiring knowledge and skills in agricultural subjects. The functions of agricultural production, agricultural supplies, agricultural mechanization, agricultural products (processing), ornamental horticulture, forestry, agricultural resources, and the services related thereto, are emphasized in the instruction designed to provide opportunities for students to prepare for or improve their competencies in agricultural occupations. An agricultural occupation may include one or any combination of these functions.
02	ART. Comprised of the organized body of subject matter or related courses involving primarily in visual, tactile, and kinesthetic expression. Included in art instruction are the two-dimensional forms such as drawing, painting, or printmaking; the three-dimensional forms such as sculpture or pottery; other spatial concepts such as architecture and design for the performing arts; and the history and theory of art. Emphasis is placed upon the esthetic and creative factors of visual forms.
03	BUSINESS. Includes the body of related courses and planned learning experiences which are designed to develop in students the attitudes, knowledge, skills, and understanding concerned with business principles and practices having applications for personal use and/or activities in the business world. Business also includes a wide variety of aspects of general education, e.g., subject matter from other subject areas such as English (language arts), social sciences/social studies, and mathematics.
04	DISTRIBUTIVE EDUCATION. Includes various combinations of subject matter and learning experiences related to the performance of activities that direct the flow of goods and services, including their appropriate utilization, from the producer to the consumer or user. These activities include selling, and such sales-supporting functions as buying, transporting, storing, promoting, financing, market research and management.
05	ENGLISH LANGUAGE ARTS. Comprised of the body of subject matter and related courses organized for carrying on learning experiences concerned with developing (1) an understanding of the language system; (2) proficiency and control in the use of the English language; (3)

- appreciation of a variety of literary forms; (4) understanding and appreciation of various aspects of past and present cultures as expressed in literature; and (5) interests which will motivate lifelong learning.
- 06 **FOREIGN LANGUAGE.** Subject matter in this area is comprised of a variety of foreign languages, including English as a foreign language. Classified under this heading are the various classical and modern foreign languages.
 - 07 **HEALTH OCCUPATIONS EDUCATION** Comprises the body of subject matter, related courses, and planned experiences designed to impart knowledge and develop understanding and skills required to support the health professions. Instruction is organized to prepare students for occupational objectives concerned with assisting qualified personnel in providing diagnostic, therapeutic, preventive, restorative and rehabilitative services to people, including understanding and skills essential to provide care and health services to patients.
 - 08 **HEALTH AND SAFETY IN DAILY LIVING, PHYSICAL EDUCATION AND RECREATION** Includes the body of related subject matter and activities in health and safety in daily living, physical education, and recreation which are organized for carrying on learning experiences concerned with developing (1) knowledge, attitudes, appreciations and conduct essential to individual and group health; (2) awareness of, concern for, and knowledge, skills, and judgment necessary for practicing and promoting personal and public safety in the home, at school, on the job and in traffic; and (3) physical and mental growth and fitness by means of activities designed to improve the muscles, motor skills, and attitudes and habits of conduct of individuals and groups.
 - 09 **HOME ECONOMICS.** Comprises the group of related courses or units of instruction organized for purposes of enabling students to acquire knowledge and developing understanding, attitudes and skills relevant to (a) personal, home, and family. life, and (b) occupational preparation using the knowledge and skills of home economics. The subject matter of home economics includes, in addition to that which is unique to the area, concepts drawn from the natural and social sciences and the humanities.
 - 10 **INDUSTRIAL ARTS.** Includes the body of subject matter and related courses organized for the development of understanding about the technical, consumer, occupational, recreational, organizational, managerial, historical, and cultural aspect of industry and technology. Learning experiences involve activities such as experimenting, designing, constructing, evaluating, and using tools, machines, materials, and processes which provide opportunities for creativity and problem solving.
 - 11 **MATHEMATICS.** Comprises the body of subject matter, and related courses organized for carrying on learning experiences concerned with the science of relations existing between quantities (magnitude) and operations and the science of methods used for deducing from other quantities, known or supposed, the quantities sought.
 - 12 **MUSIC.** Includes the fine art that utilizes sounds in time in a meaningful and organized manner. Subject matter and activities in music are designed to impart the skills and knowledge necessary for the understanding, appreciation, creation, performance and enjoyment of music.
 - 13 **NATURAL SCIENCES.** Includes the body of subject matter and related courses organized for carrying on learning experiences concerned with knowledge of the physical and biological world, and of the processes of discovering and validating this knowledge.
 - 14 **OFFICE OCCUPATIONS.** Includes the body of subject matter, or combinations of courses and practical experience organized to provide opportunities for students to prepare for and

achieve career objectives in selected office occupations. In the instructional process various aspects of subject matter frequently are drawn from other subject-matter areas.

Learning experiences are designed to lead to employment and/or advancement of individuals in occupations in public or private enterprises or organizations related to the facilitating function of the office. "Facilitating function", as used here refers to the expediting role played by office occupations as the connecting link between the production and distribution activities of an organization. Included is a variety of activities such as the recording and retrieval of data, supervision and coordination of office activities, internal and external communication, and the reporting of information.

- 15 **SOCIAL SCIENCES** .- Comprised of interrelated subject matter organized to impart knowledge, develop skills, and identify goals concerning elements and institutions of human society in the disciplines of history, economics, political science, sociology, anthropology, psychology, geography and philosophy.
- 16 **TECHNICAL EDUCATION** Concerned with that body of knowledge organized in a planned sequence of classroom and laboratory experiences to prepare students for a cluster of job opportunities in a specialized field of technology. The program of instruction normally includes the study of the underlying sciences and supporting mathematics inherent in a technology, as well as methods, skills, materials, and processes commonly used and services performed in the technology. A planned sequence of study and extensive knowledge in a field of specialization is required in technical education, including competency in the basic communication skills and related general education. Technical education prepares for the occupational area between the skilled craftsman and the professional person such as the physician, the engineer, and the scientist.
- 17 **TRADES AND INDUSTRIAL OCCUPATIONS.** Comprises the branch of vocational education which is concerned with preparing persons for initial employment, or for upgrading or retraining in a wide range of trade and industrial occupations. Such occupations are skilled or semiskilled and are concerned with layout designing, producing, processing, assembling, testing, maintaining, servicing, or repairing any product or commodity. Instruction is provided (1) in basic manipulative skills, safety judgment, and related occupational information in mathematics, drafting and science required to perform successfully in the occupation, and (2) through a combination of shop or laboratory experiences simulating those found in industry and classroom learning. Included is instruction for apprentices in apprenticeship occupations or for journeymen already engaged in a trade or industrial occupation. Also included is training for service and certain semiprofessional occupations considered to be trade and industrial in nature.'
- 18 **GENERAL ELEMENTARY/SECONDARY EDUCATION** Refers to instruction which takes place in a self-contained class. Learning experiences are concerned with the knowledges, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all students in terms of the broad educational outcomes which should be achieved by all students to the limits of their capacities during the elementary and secondary school years or grades.
- 20 **COCURRICULAR ACTIVITIES.** Comprised of this group of school-sponsored activities under the guidance of supervision of qualified adults designed to provide opportunities for students to participate in such experiences on an individual basis, in small groups, or in large groups - at school events, public events, or a combination of these -for purposes such as motivation, enjoyment, and improvement of skills. In practice, participation usually is not required and credit usually is not given. When participation is required or credit is given the activity generally is considered to be a course.

- 21 **SAFETY AND DRIVER EDUCATION.** The subject matter and related activities in safety and driver education are organized for carrying on learning experiences concerned with developing in the learner the ability to respond appropriately and efficiently in the operation of a motor vehicle, and as a pedestrian in traffic. Subject matter and activities in safety education are primarily concerned with enhancing personal characteristics and values involved in preventing accidents and saving lives.
- 22 **JUNIOR ROTC.** Comprised of a body of subject matter or combinations of courses and practical experience, organized to provide opportunities for students to prepare for and achieve career objectives in selected branches of the military service.

Job Classification

This dimension enables school districts to break down expenditures for salaries and fringe benefits by the employees' job classification. (It should not be used with object codes 200-900). There are at least three ways in which this dimension is used in school accounting: (1) to classify payroll costs for personnel purposes in accordance with the classifications contained in Handbook IVR, (2) to segregate certified and non-certified salaries and benefits and (3) to accumulate payroll costs by bargaining unit for purposes of labor negotiations. The descriptors for personnel purposes are described below;

Code	Description
1.	OFFICIAL/ADMINISTRATIVE A grouping of assignment's comprising the various skill levels required to perform management activities; such as developing broad policies for the LEA (Local Educational Agency) and executing these policies through direction of staff members at all levels of the LEA. Those activities performed directly for policymakers are also included here. The Official/Administrative classification does not preclude Professional-Education or Professional-Other status. This classification normally includes the district-wide administrators and School Committee members and appointed officials.
2	PROFESSIONAL-EDUCATIONAL. A grouping of assignments requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree (or its equivalent obtained through special study and/or experience), including skills in the fields of education or educational psychology. Included are curriculum specialists, counselors, library/media specialists, remedial specialists and teachers. Teachers aides are classified under 4 - Technical.
3	PROFESSIONAL -OTHER. A grouping of assignments requiring a high degree of knowledge and skills acquired through at least an associate or baccalaureate degree (or its equivalent obtained through special study and/or experience), but not requiring skills in the field of education. This classification normally includes nurses, social workers and psychologists, architects, lawyers, accountants, physicians and therapists, among others.
4	TECHNICAL. A grouping of assignments requiring a combination of basic scientific knowledge and manual skills which can be obtained through approximately 2 years of post high school education, such as is offered in junior/community colleges and technical institutes, or through equivalent special study and/or on-the-job-training. This classification normally includes interns, aides, computer operators, practical nurses and the like.
5	OFFICE/CLERICAL. A grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing, or preserving communications, records, and transactions, regardless of the level of skills required, where the activities are predominately nonmanual.

- 6 **CRAFTS AND TRADES.** A grouping of manual assignments requiring a relatively high skill level (usually acquired through an extensive period of training) as well as requiring considerable judgment and a thorough and comprehensive knowledge of the processes involved in the work. This classification normally includes carpenters, electronics, painters, plumbers and mechanics.
- 7 **OPERATIVE.** A grouping of manual assignments requiring an intermediate skill level (which can be mastered in a few weeks through limited training) necessary to perform machine operating activities. This classification normally includes any bus or truck drivers.
- 8 **LABORER.** A grouping of manual assignments which generally require no special training. All laborers performing lifting, digging, mixing, loading, and pulling operations would be classified in this general job classification. Under the Laborer classification, the one fairly common specific activity assignment associated with an LEA (Local Educational Agency) is groundskeeping; other activity assignments may be added by the local administrator if needed by a particular LEA.
- 9 **SERVICE WORK.** A grouping of assignments, regardless of level of difficulty, which relate to both protective and non-protective supportive services. Under the Service Work classification, the following activity assignments are the most common in the LEA; custodians, warehousemen and food service employees. The list may be expanded as necessary at the discretion of the local administrator.