

**ACCOUNT CODE STRUCTURE FOR THE  
2009-2010 ANNUAL SCHOOL REPORT FINANCIAL SECTION (ASRFIN)**

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## **SECTION 1: Statutory Classifications**

### **§ 22.1-115, Code of Virginia.**

**System of accounting; statements of funds available; classification of expenditures.**  
*The State Board, in conjunction with the Auditor of Public Accounts, shall establish and require of each school division a modern system of accounting for all school funds, state and local, and the treasurer or other fiscal agent of each school division shall render each month to the school board a statement of the funds in his hands available for school purposes. The Board shall prescribe the following major classifications for expenditures of school funds: (i) instruction, (ii) administration, attendance and health, (iii) pupil transportation, (iv) operation and maintenance, (v) school food services and other noninstructional operations, (vi) facilities, (vii) debt and fund transfers, and (viii) technology, and (ix) contingency reserves.*

Pursuant to this section of the *Code of Virginia*, the following major classifications of expenditures are established:

<b><u>Classification</u></b>	<b><u>Description</u></b>
<b>61000</b>	<b>Instruction</b>
<b>62000</b>	<b>Administration, Attendance and Health</b>
<b>63000</b>	<b>Pupil Transportation</b>
<b>64000</b>	<b>Operation and Maintenance</b>
<b>65000</b>	<b>School Food Services &amp; Other Non-instructional Operations</b>
<b>66000</b>	<b>Facilities</b>
<b>67000</b>	<b>Debt Service and Fund Transfers</b>
<b>68000</b>	<b>Technology</b>
<b>69000</b>	<b>Contingency Reserves</b>

## **SECTION 2: Account Code Functions**

### **61000 Instruction**

Instruction includes the activities that deal directly with the interaction between teachers and students. Instruction may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. Instruction may also be provided through another approved

medium such as television, Internet, radio, telephone, or correspondence. The activities of aides or classroom assistants of any type (clerks, graders, etc.) that assist in the instructional process are included in this category. **Instruction in technology should be reported under function 68000.**

**61100 Classroom Instruction**

All activities related to regular day schools, grades K-12, should be included in this section regardless of the source of funds (local, state, federal, other).

**61200 Instructional Support – Student**

Activities designed to assess and improve the well-being of students and to supplement the teaching process.

**61210 Guidance Services**

Activities involving counseling students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students as they make educational and career plans, assisting students with personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

**61220 School Social Worker Services**

Activities designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community.

**61230 Homebound Instruction**

Activities designed to meet the educational needs of students who are unable to attend regular school because of illness, emotional disturbance, or accident, etc.

**61300 Instructional Support – Staff**

Activities associated with assisting instructional staff with the content and process of instructing students.

**61310 Improvement of Instruction**

Activities that assist instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development, staff training, etc.

**61320 Media Services**

Activities concerned with the use of all teaching and learning resources. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes.

**61400 Instructional Support – School Administration**

Activities concerned with the overall administration of a school.

**61410 Office of the Principal**

Activities concerned with directing and managing the operation of a particular school. This includes the activities performed by the principal, assistant principals, and other assistants while they supervise the 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 local education agency (LEA). These activities also include the work of clerical staff that support teaching and administrative duties.

**62000 Administration, and Attendance and Health**

Activities concerned with establishing and administering policy for Administration and Attendance and Health.

**62100 Administration**

Activities concerned with establishing and administering policy for operating the LEA.

**62110 Board Services**

Activities of the elected body that has been created according to state law and vested with responsibility for educational activities in a given administrative unit.

**62120 Executive Administration Services**

Activities associated with the overall general administration of, or executive responsibility for, the LEA, including the Superintendent, Assistant Superintendent and other staff who report directly to the Superintendent.

**62130 Information Services**

Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the public through direct mailing, the various news media, or personal contact.

**62140 Personnel Services**

Activities concerned with maintaining the school system's staff. This includes such activities as recruiting and placement, staff transfers, in-service training, health services, and staff accounting.

**62150 Planning Services**

Activities, other than general administration, that support each of the other instructional and supporting service programs. These activities include planning, research, development, evaluation, and information.

**62160 Fiscal Services**

Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing and managing funds.

**62170 Purchasing Services**

Activities concerned with purchasing supplies, furniture, equipment, and materials used in schools or school system operations.

**62180 Reprographics**

Activities such as printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.

**62200 Attendance and Health Services**

Activities whose primary purpose is the promotion and improvement of children's attendance at school. This consists of various activities in the field of physical and mental health, such as medicine, dentistry, psychology, psychiatry, and nursing services, as well as activities in student attendance services. Expenditures for all health services for public school students and employed personnel should be recorded here.

**62210 Attendance Services**

Activities such as identifying non-attendance patterns, promoting improved attitudes toward attendance, analyzing causes of non-attendance, acting on non-attendance problems, registration activities for adult education programs, and enforcing compulsory attendance laws.

**62220 Health Services**

Activities associated with physical and mental health services that are not related to direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

**62230 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 that meet the special needs of students as indicated by psychological tests and behavioral evaluation, and planning and managing

programs provided by psychological services, including psychological counseling for students, staff, and parents.

**62240 Speech/Audiology Services**

Activities that identify, assess, and treat children with speech, hearing, and language impairments. Speech Language Pathologists and those providing this service should be reported under instruction regardless of the type of pay scale, even if the position is itinerant, or even if the service is contracted. Audiologists should be reported here.

**63000 Pupil Transportation**

Activities concerned with transporting students to and from school, as provided by state and federal law. This includes trips between home and school, and trips to and from school activities.

**63100 Management and Direction**

Activities that pertain to directing and managing student transportation services.

**63200 Vehicle Operation Services**

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.

**63300 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, while they are loaded and unloaded, and in directing traffic at the loading stations. Include school bus aides/attendants who assist drivers.

**63400 Vehicle Maintenance Services**

Activities involved with maintaining student transportation vehicles. This includes repairing vehicle parts, replacing vehicle parts, cleaning, painting, fueling, and inspecting vehicles for safety.

**63500 School Buses – Regular Purchases**

Activities involved in the regular purchase of school buses (do not include buses under lease-purchase agreements).

**63600 School Buses – Lease Purchases**

Include only the expenditures for the current year made for lease-purchases of school buses.

**63700 Other Vehicle and Equipment Purchases**

Activities involved with purchasing vehicles and equipment, excluding school buses. Any vehicles, activity buses, or equipment purchased to support pupil transportation not reported in activities 63100 – 63600 should be reported in



63700. Vehicles and equipment purchased in support of other functions should be reported under the appropriate function (i.e., vehicles purchased to support operations and maintenance services should be reported under Operations and Maintenance - 64000).

**64000 Operation and Maintenance**

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

**64100 Management and Direction**

Activities involved in directing, managing, and supervising the operation and maintenance of school plant facilities.

**64200 Building Services**

Activities concerned with keeping the physical plant clean and ready for daily use. Include operating the heating, lighting, and ventilating systems, and repairing and replacing facilities and equipment. Also, include the costs of building rental and property insurance.

**64300 Grounds Services**

Activities involved in maintaining and improving the land (but not the buildings). Include snow removal, landscaping, grounds maintenance, etc.

**64400 Equipment Services**

Activities involved in maintaining equipment owned or used by the LEA. Include such activities as servicing and repairing furniture, machines, and movable equipment.

**64500 Vehicle Services (Other than Pupil Transportation Vehicles)**

Activities involved in maintaining general-purpose vehicles such as trucks, tractors, graders, and staff vehicles. Include such preventive maintenance activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety.

**64600 Security Services**

Activities concerned with maintaining order and safety in school buildings, on the grounds, and in the vicinity of schools at all times. Include police activities for school functions, traffic control on the grounds and in the vicinity of schools, building alarm systems, and hall monitoring services.

**64700 Warehousing and Distributing Services**

Activities such as receiving, storing, and distributing supplies, furniture, equipment, materials, and mail.

**65000 School Food Services and Other Non-Instructional Operations**

Activities concerned with providing non-instructional services to students, staff, or the community.

**65100 School Food Services**

Activities concerned with providing food to students and staff in a school or LEA. Include preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

**65200 Enterprise Operations**

Activities that are financed and operated in a manner similar to private business enterprises, where the costs are financed or recovered primarily through user charges. Regular food services should not be charged here.

**65300 Community Services**

Activities concerned with providing community services to students, staff, or other community participants. Examples include the operation of a community swimming pool, recreation programs for the elderly, child care centers for working parents, etc.

**66000 Facilities**

Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites.

**66100 Site Acquisitions**

Activities concerned with acquiring and improving new sites.

**66200 Site Improvements**

Activities concerned with improving existing sites and with maintaining existing site improvements.

**66300 Architecture and Engineering Services**

Include the activities of architects and engineers related to acquiring and improving sites and improving buildings. Include charges in this function only for those preliminary activities that may or may not result in additions to the LEA's property.

**66400 Educational Specifications**

Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of students to be accommodated in a building. The architects and engineers interpret these specifications in the early stages of blueprint development.

**66500 Building Acquisition and Construction Services**

Activities concerned with buying or constructing buildings.

**66600 Building Addition and Improvement Services**

Activities concerned with building additions and with installing or extending service systems and other built-in equipment.

**67000 Debt Service and Fund Transfers**

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another. These accounts are not used with proprietary funds.

Debt service payments made by the local governing body on behalf of the school division (i.e., the funding is not appropriated to the school division budget) should not be reported as debt service payments on the ASRFIN. Only the debt service/capital funds appropriated to and paid directly by the school division should be reported on the ASRFIN.

**67100 Debt Service**

Include payments for both principal and interest that service the debt of the LEA. Include only those funds appropriated to and paid by the school board.

**67200 Intra-agency Fund Transfers**

Include transactions that withdraw money from one fund and place it in another without recourse within an LEA. For example, transfer of funds to a lottery escrow account or a textbook fund.

The transfers to and from intra-agency funds can be recorded under this function as long as the revenues are not inflated to match transfer expenditures so that the ASRFIN Excel template will balance. Please note that intra-agency transfers do not have to be recorded if they cause the ASRFIN not to balance without inflating ASRFIN revenues. However, if such transfers are not recorded, they will need to be noted as a reconciliation item when the ASRFIN and Auditor of Public Accounts (APA) report are compared.

**67300 Inter-agency Fund Transfers**

Include transactions that transfer money from a school division to another agency, such as a school division transferring funds to the local governing body or to a regional program for which it serves as fiscal agent.

**68000 Technology**

This function captures technology-related expenditures as required by the General Assembly. All technology-related expenditures should be reported under this function using the sub-functions described below. Any services (i.e., distance learning) involving the use of technology for instructional, public information, or any other use should be

recorded exclusively in this function and not reported in other functional areas of the ASRFIN.

**68100 Classroom Instruction**

Include technology expenditures directly related to the delivery of classroom instruction and the interaction between students and teachers, including actual instruction in technology.

**68200 Instructional Support**

Include technology expenditures related to instructional support services for students, staff, and school administration. Include technology expenditures in the areas of: Guidance Services, School Social Worker Services, Homebound Instruction, Improvement of Instruction, Media Services, Office of the Principal, as well as for instructional technology resource positions that provide staff development and technology support positions that provide technical support but do not teach students.

**68300 Administration**

Include technology-related expenditures that directly support activities concerned with establishing and administering policy for operating the LEA.

**68400 Attendance & Health**

Include technology-related expenditures that directly support activities whose primary purpose is the promotion and improvement of students' attendance at school through various student attendance and health services.

**68500 Pupil Transportation**

Include technology-related expenditures that directly support activities concerned with transporting students to and from school.

**68600 Operations & Maintenance**

Include technology-related expenditures that directly support activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition.

**68700 School Food Services and Other Non-Instructional Operations**

Include technology-related expenditures that directly support non-instructional services for students, staff, or the community, such as school food services, enterprise operations, and community services.

**68800 Facilities**

Include technology-related expenditures that directly support activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites.

**68900 Debt Service & Fund Transfers**

Include technology-related expenditures that directly support activities concerned with managing outlays of governmental funds for debt service payments and fund transfers.

**69000 Contingency Reserves**

All contingency reserve expenditures should be reported under this function using the sub-functions described below.

**69100 Classroom Instruction**

Include reserve expenditures directly related to the delivery of classroom instruction and the interaction between students and teachers.

**69200 Instructional Support**

Include reserve expenditures related to instructional support services for students, staff, and school administration.

**69300 Administration**

Include reserve expenditures that directly support activities concerned with establishing and administering policy for operating the LEA.

**69400 Attendance & Health**

Include reserve expenditures that directly support activities whose primary purpose is the promotion and improvement of students' attendance at school through various student attendance and health services.

**69500 Pupil Transportation**

Include reserve expenditures that directly support activities concerned with transporting students to and from school.

**69600 Operations & Maintenance**

Include reserve expenditures that directly support activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition.

**69700 School Food Services and Other Non-Instructional Operations**

Include reserve expenditures that directly support non-instructional services for students, staff, or the community, such as school food services, enterprise operations, and community services.

**69800 Facilities**

Include reserve expenditures that directly support activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites.

**69900 Debt Service & Fund Transfers**

Include reserve expenditures that directly support activities concerned with managing outlays of governmental funds for purposes such as debt service payments and fund transfers.

**69950 Technology**

Include reserve expenditures that directly support technology-related activities.

**SECTION 3: Cost Center Codes**

<b><u>Cost Center Code</u></b>	<b><u>Cost Center Description</u></b>
<b>2</b>	<b>Elementary</b>
<b>3</b>	<b>Secondary</b>
<b>9</b>	<b>Districtwide</b>

The cost center codes permit local education agencies (LEAs) to report expenditures by population served.

**Code Description**

- 2**     **Elementary**  
Grades from kindergarten through grade seven (7).
- 3**     **Secondary**  
Grades from eight (8) through grade twelve (12).
- 9**     **Districtwide**  
Applies to the entire local education agency (LEA) and not clearly assignable to an elementary or secondary cost center.

**Note:** For purposes of the Annual School Report Financial Section (ASRFIN), expenditures and full-time equivalent (FTE) positions should be prorated between kindergarten through grade seven (7) as “elementary” and grade eight (8) through grade twelve (12) as “secondary.”

**SECTION 4: Program Codes**

<b><u>Program Code</u></b>	<b><u>Program Description</u></b>
<b>0</b>	<b>Undistributed</b>
<b>1</b>	<b>Regular</b>
<b>2</b>	<b>Special</b>
<b>3</b>	<b>Vocational</b>
<b>4</b>	<b>Gifted and Talented</b>
<b>5</b>	<b>Other</b>
<b>6</b>	<b>Summer</b>
<b>7</b>	<b>Adult</b>
<b>8</b>	<b>Non-regular Day School</b>
<b>9</b>	<b>Non LEA Programs</b>

The program codes permit local education agencies (LEAs) to report expenditures in a way that meet a variety of specialized reporting requirements. The coding structure uses a three-digit format of OXX. The first digit identifies the program to be reported on the ASRFIN. The second and third digits are available to the LEAs to identify particular programs for tracking by the LEA.

**Code Description**

**100 Regular Programs**

Activities that provide students in grades K-12 with instructional experiences to prepare them for activities as citizens, family members, and nonvocational workers. These programs do not include those specifically designed to improve or overcome physical, mental, social, and/or emotional handicaps or programs intended for gifted and talented students. Also, include remedial education programs (other than Alternative Education programs) that are conducted during the regular instructional day. Remedial programs, other than remedial summer school, conducted outside regular instructional hours should be reported in Program 8 – Non-Regular Day School.

**200 Special Programs**

Activities primarily for students with special needs. These special programs include pre-kindergarten, kindergarten, elementary, and secondary services for students who are intellectually disabled, physically handicapped, emotionally disturbed, culturally different, students with learning disabilities, bilingual students, and special programs for other types of students such as alternative education.

**300 Vocational Programs**

Activities that provide students with the opportunity to develop the knowledge, industry skills, and attitudes needed for employment in a specific occupational area.

**400 Gifted & Talented Programs**

Programs for students in grades K-12 whose abilities and potential for accomplishments are so outstanding that they require special programs to meet their educational needs. These students are to be identified by professionally qualified persons as having demonstrated abilities and who possess high performance capabilities in academic, vocational, and visual and performing arts areas. No single criteria shall be used in determining students who qualify for these programs and each school division shall maintain a uniform procedure for the screening and identification of gifted students.

**500 Other Programs**

Activities that provide students in grades K-12 with learning experiences other than those covered in programs 100-400 or 600-800. These include school sponsored co-curricular activities under the guidance of LEA staff that are designed to provide students experiences and benefits such as motivation, enjoyment, and improvement of skills. **Athletics are included in these programs.**

**600 Summer Programs**

The school session for elementary and secondary students conducted during the period between the end of the regular day school term and the beginning of the next regular day school term. Include expenditures for summer school, both regular and remedial, administered by public school divisions and supervised in an instructional program by the principal of the school (or other person serving in that capacity) that is operating the summer program.

**700 Adult Education Programs**

Activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults whom, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Adult basic education programs are included in this category.

**800 Non-Regular Day School Programs**

Activities that are not directly related to the educational services offered by a LEA. Include services or programs for custody and care of children such as **Head Start and preschool programs.**

**900 Non LEA Programs**

Activities that are not directly related to the provision of educational services in a LEA. Include services such as education services in state hospitals, clinics, and detention homes and federal migrant children programs.



**SECTION 5: Object Codes**

<b><u>Object Code</u></b>	<b><u>Object Description</u></b>
<b>1000</b>	<b>Personal Services</b>
<b>2000</b>	<b>Employee Benefits</b>
<b>3000</b>	<b>Purchased Services</b>
<b>4000</b>	<b>Internal Services</b>
<b>5000</b>	<b>Other Charges</b>
<b>6000</b>	<b>Materials and Supplies</b>
<b>7000</b>	<b>Payment to Joint Operations</b>
<b>8000</b>	<b>Capital Outlay</b>
<b>9000</b>	<b>Other Uses of Funds</b>

**1000 Personal Services**

All compensation for the direct labor of persons in the employment of the local government. Salaries and wages paid to employees for full- and part-time work, including overtime, shift differential, and similar compensation. Includes payments for time not worked, including sick leave, vacation, holidays, jury duty, military leave, and other paid absences that are earned during the reporting period. Object codes displayed here are the only object codes that are valid on the Annual School Report Financial Section (ASRFIN) Excel template.

For the purposes of this report, the term “salaries” means all compensation including base wage. This also includes amounts paid through salary reduction plans, such as tax-sheltered annuities and flexible benefit plans. Please note that this definition differs from the Virginia Retirement System (VRS) definition, which excludes supplements for retirement calculation purposes in some circumstances.

**1110 Administrative Salaries and Wages**

Compensation for those who perform management activities that require developing broad policies and executing those policies through direction of individuals at all levels. This includes high-level administrative activities performed directly for policy makers.

**1111 Board Members Salaries and Wages**

Compensation for those who perform activities as a member of a legally constituted body that has been created and vested with responsibilities for educational policy- and decision-making as specified in education codes and regulations in a given geographical area.

- 1112 Superintendent Salaries and Wages**  
Compensation for those who serve as the chief executive officer and primary advisor to the board of education. Responsibilities include overseeing the development of educational programs and all other activities that impact those programs.
- 1113 Assistant Superintendent Salaries and Wages**  
Compensation for those who perform high-level executive management functions for a superintendent in the areas of personnel, instruction, and/or administration such as business, transportation, food services, maintenance, operation, facility management/planning, and others. Such an assignment also includes performing the duties of the superintendent in his or her absence as assigned or designated.
- 1120 Instructional Salaries and Wages**  
Compensation for those who provide instruction, learning experiences, and care to students during a particular time period or in a given discipline. (Include teachers, instructional supervisors, and instructional specialists, including speech language pathologist.)
- 1122 Librarian Salaries and Wages**  
Compensation for those who develop plans for and manage the use of teaching and learning resources, including the maintenance of equipment, content material, services, multi-media, and information sources.
- 1126 Principal Salaries and Wages**  
Compensation for those who perform the highest level of executive management functions in an individual school, a group of schools, or units of a school system. Responsibilities include the administration of instructional programs, extracurricular programs, community relations, operation of the school plant, selection and evaluation of professional and support staff, and the coordination of staff and student activities.
- 1127 Assistant Principal Salaries and Wages**  
Compensation for those who perform high-level executive management functions in an individual school, group of schools, or units of a school system. Duties include, but are not limited to: supervising student behavior; handling specific assigned duties related to school management; continuing curriculum and staff development; working cooperatively with professional staff; providing leadership in the instructional program; and coordinating and/or arranging class schedules.
- 1130 Other Professional Salaries and Wages**  
Compensation for those who perform assignments requiring a high degree of knowledge and skills, but not necessarily requiring skills in the field of education. (Include psychologist and social workers.)
- 1131 School Nurse Salaries and Wages**  
Compensation for those who conduct a health service program at a school or system for the evaluation, improvement and protection of the health of students and school personnel in accordance with state law and local policies and procedures. (Attendance & Health Function only.)

- 1132 Psychologist Salaries and Wages**  
Compensation for those who evaluate and analyze students' behavior by measuring and interpreting their intellectual, emotional, and social development, and diagnosing their educational and personal problems. (Cost center 9, districtwide, only.)
- 1133 Technical Development Salaries and Wages**  
Compensation for those responsible for the implementation or modification of technology programs/applications for instructional or administrative purposes. Positions include data processors, telecommunications specialists, programmers, systems analysts and engineers. (Technology functions and sub-functions only.)
- 1140 Technical Salaries and Wages**  
Compensation for those who perform tasks requiring a combination of basic scientific knowledge and manual skills.
- 1141 Technical Support Salaries and Wages**  
Compensation for those responsible for supporting and maintaining the functionality of ongoing technology applications, both instructional and administrative. Positions include software, hardware, and network support and maintenance personnel. (Technology functions and sub-functions only.)
- 1142 Security Guard Salaries and Wages**  
Compensation for those who provide protective services for school facilities. (Operations and Maintenance functions and sub-functions only.)
- 1150 Clerical Salaries and Wages**  
Compensation for those who prepare, transfer, transcribe, systematize, or preserve communications, records, and transactions.
- 1151 Instructional Aides Salaries and Wages**  
Compensation for those who assist a teacher with routine activities associated with teaching (i.e., those activities requiring minor decisions regarding students, such as conducting rote exercises, operating equipment, and clerking).
- 1160 Trades Salaries and Wages**  
Compensation for those who perform tasks requiring a high manual skill level. This assignment requires considerable judgment and a thorough and comprehensive knowledge of the processes involved in the work.
- 1170 Operative Salaries and Wages**  
Performs tasks requiring intermediate level manual skills. This includes bus drivers and vehicle operators.
- 1180 Laborer Salaries and Wages**  
Compensation for those who perform tasks requiring some manual skills. This includes individuals performing lifting, digging, mixing, loading, and pulling operations.

- 1190 Service Salaries and Wages**  
Compensation for those who perform tasks regardless of level of difficulty, which relates to both protective and non-protective support services.
- 1520 Substitute Salaries and Wages**  
Compensation for substitutes
- 1620 Supplemental Salaries and Wages**  
Overtime and supplements included in a contract for extracurricular activities, fixed travel supplements, coaching, and advanced educational degree supplements.
- 1650 National Board Certification Teacher Bonus**  
Bonus paid to classroom teachers who earn and/or maintain National Board Certification.
  
- 2000 Employee Benefits**  
Job related benefits provided to employees as part of their total compensation. Fringe benefits include the employer's portion of FICA, pensions, insurance (life, health, disability income, etc.) and employee allowances.
  
- 2100 FICA (Federal Insurance Contributions Act) Benefits**  
Payments into the contribution fund for social security payroll taxes to the U.S. Treasury.
- 2210 VRS (Virginia Retirement System) Benefits**  
Payments into the trust fund of the Virginia Retirement System.
- 2300 HMP (Hospital/Medical Plans) Benefits**  
Payments made on behalf of employees in a group insurance program providing hospital, medical, surgical, and/or dental coverage.
- 2400 GLI (Group Life Insurance) Benefits**  
Payments made on behalf of employees for life insurance plans.
- 2500 Disability Insurance**  
Payment into disability insurance plans.
- 2600 Unemployment Insurance**  
Payments into the Unemployment Insurance System.
- 2700 Workers' Compensation**  
Payments in compliance with the Virginia Workers' Compensation Act.
- 2750 Retiree Health Care Credit**  
Payments into the trust fund of the Virginia Retirement System (VRS) to provide eligible members with a reimbursement to assist with the cost of their health insurance premiums in retirement.
- 2800 Other Benefits**  
Include annual and sick leave payments for personnel who terminate employment. Also, report pension/retirement plans that are specific to your locality under this object code in the appropriate functions as well as the cost for contract buy-outs.

**NOTE:** Fringe Benefits are a significant component of employee compensation and, like salaries and wages, are charged to the appropriate object of expenditure within each program. If possible, fringe benefit costs should be charged to the applicable educational program or activity on an ongoing basis. An alternative is to charge all fringe benefits to various benefit accounts. As part of the year-end closing process, these accounts are closed, and all costs are allocated to the appropriate educational program or activity. The following methods are suggested for allocating such cost at year-end. If these methods do not provide reasonable allocations based on circumstances within the school division, then the school division should use another reasonable allocation method. Consistency in application should be maintained at all times.

1. Allocation by percentage of payroll dollars
2. Allocation by Head Count
3. Direct to Program or Activity

**3000 Purchased Services**

Payments for services, not including capitalized expenditures, acquired from outside sources (i.e., private vendors, public authorities, or other governmental entities, including payments to state mental health/mental retardation institutions for the education of handicapped pupils and/or tuition payments to the Virginia School for the Deaf and the Blind that are made by the Virginia Department of Education on behalf of the school division). Purchase of the service is on a fee basis or fixed time contract basis. Professional service fees such as Architecture and Engineering Fees may be included in object code 3000 but should **not** include payments to contractors, builders, developers or vendors for **capital outlay**. All capital outlay expenditures, whether by contract or for school division personnel, should be coded in the object code 8100 or object code 8200 series only. Payments for rentals and utilities are not included in this account description.

**3010 School Nurses**

Payments for services of licensed nurses (LPN's, RN's, Nurse Practitioners) contracted by the school division to provide school health services.

**3410 Public Carriers**

Payments to public carriers for transportation of pupils on vehicles that are used by the public. Include payments for pupils transported in intra-city transit buses, taxicabs, airplanes, and intercity/interstate passenger buses.

**3420 Private Carriers**

Payments (either cash or tokens) to parents for transportation of pupils in lieu of providing transportation on school buses. Include allowable payments to parents for pupils attending public, private, and non-sectarian schools. Include costs associated with transporting special education students in school board-owned vehicles to and from school.

**3430 Transportation Services by Contract**

Payments to private owners of school buses who contract with the school board to transport pupils to and from public schools. Include payments to owners of private vehicles that contract with the school board to transport pupils to and from designated public and private schools.

**3800 Service from Other Government Entities**

Payments for services purchased from other governmental entities (i.e., other local governments, public authorities, state agencies, and other LEAs) on a contract/fee basis. **Tuition payments to other local governments for a jointly-operated regional program are not included here but are reported under “Payments to Joint Operations” (object code 7000).**

**3810 Tuition Paid – Other Divisions In-State**

**3820 Tuition Paid – Other Divisions Out-of-State**

**3830 Tuition Paid – Private Schools**

**4000 Internal Services**

Charges from an internal service fund to other activities/elements of the local government for the use of intragovernmental services, such as data processing, automotive/motor pool, central purchasing/central stores, print shop, and risk management.

**5000 Other Charges**

Include expenditures that support the use of programs. Include expenditures that would be charged under object codes 5100 through 5800, among other expenditures.

**5001 Telecommunications**

Include expenditures for recurring telecommunications services for the use of online computer technology (e.g., telephone/telecommunications line charges). Telephone charges for line service for Internet connectivity and the Virtual Virginia program.

**5100 Utilities**

Payments for heat, electricity, water, and sewer services regardless of whether the service is provided by a private enterprise authority or an enterprise fund operated by a local government.

**5200 Communications**

Payments for postal, messenger, and telecommunications services, typically office voice telephone charges. (Telecommunication costs directly related to technology uses should be coded under 68000.) Office telephone charges are reported under this code; however, Internet access charges should be coded under object code 5001.

**5300 Insurance**

Payments for insurance, except those that relate to personal services (i.e., hospitalization, group life, worker's compensation, unemployment).

- 5400 Leases and Rentals**  
Includes payments for leases that are not capitalized and rental of land, structures, and equipment. Do not include payments made under a lease-purchase agreement.
- 5500 Travel**
- 5600 Contributions to Other Entities**  
Includes payments to other governmental entities or community organizations that are not related to the direct purchase of a service on a fee basis (which is reported under object code 3800) or payments to joint operations (which are reflected under object code 7000).
- 5700 Public Assistance Payments**  
Payments to individuals for public assistance programs (general government use only).
- 5800 Miscellaneous**
  
- 6000 Materials and Supplies**  
Includes articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized. This includes any equipment purchased under \$5,000, unless the LEA has set a lower capitalization threshold.
  
- 6002 Food Supplies**  
Food for human consumption.
- 6008 Vehicle and Powered Equipment Fuels**  
Gasoline, lubricating oils, or such other fuel used in the operation of vehicles and powered equipment (e.g., lawnmowers) purchased from private sources or governmental agencies.
- 6009 Vehicle and Powered Equipment Supplies**  
Tires, spark plugs, batteries, and chains used in the operation of vehicles and powered equipment purchased from private sources or governmental agencies.
- 6020 Textbooks and Workbooks**  
All textbooks and workbooks purchased to be used in the classroom.
- 6030 Instructional Materials**  
Books (not textbooks) and other materials.
- 6040 Technology Software/Online Content**  
Include expenditures for videodiscs and computer programs used in the classroom for instructional purposes, operating system software (e.g., stand-alone software, not software that is pre-installed and included in hardware costs), application software, and online or downloadable software and content, including electronic textbooks used in place of paper textbooks. Expenditures for handheld devices used to read electronic

textbooks should be included in object code 6050. Include expenditures for both additions and replacement.

**6050 Non-Capitalized Technology Hardware**

Include expenditures for hardware or classroom technology equipment that is not capitalized, including expenditures for handheld devices used to read electronic textbooks.

**6060 Non-Capitalized Technology Infrastructure**

Include expenditures for technology infrastructure that is not capitalized.

**7000 Tuition Payments to Joint Operations**

Include tuition payments to the fiscal agent for operations that are jointly operated by two or more local governments (e.g., a regional program such as an academic year Governor's School). An operation is defined as jointly operated if the local governments have responsibility of ownership and policymaking. Policymaking may be handled directly by the local governing bodies or indirectly through an appointed board.

**8000 Capital Outlay**

Outlays that result in the acquisition of or additions to fixed assets. Capital Outlay includes the purchase of fixed assets both replacement and/or additional. Capital outlay does not include the purchase of equipment costing less than \$5,000 unless the LEA has set a lower capitalization threshold.

**8100 Capital Outlay Replacement**

**8110 Technology – Hardware Replacements**

Include capital outlay for replacement of hardware or classroom technology equipment. (For further clarification on which expenditures should be included in this object code, see the "Special Note" below.)

**8120 Technology – Infrastructure Replacements**

Include capital outlay for replacement of technology infrastructure. (For further clarification on which expenditures should be included in this object code, see the "Special Note" below.)

**8130 Capitalized Software Replacements**

Include replacement software that is capitalized pursuant to GASB Statement #51, effective July 1, 2009. Please see [Department of Accounts Topic No. 30325 – Software and Other Intangible Assets](#) for more information on GASB #51.

**8200 Capital Outlay Additions**

Include machinery, equipment, furniture, fixtures, communications equipment, motor vehicles, etc., that are capitalized.

**8210 Technology – Hardware Additions**

Include capital outlay for additional hardware or classroom technology equipment. (For further clarification on which expenditures should be included in this object code, see the "Special Note" below.)

**8220 Technology – Infrastructure Additions**



Include capital outlay for additional technology infrastructure. (For further clarification on which expenditures should be included in this object code, see the “Special Note” below.)

**8230 Capitalized Software Additions**

Include software additions that are capitalized pursuant to GASB Statement #51, effective July 1, 2009. Please see [Department of Accounts Topic No. 30325 – Software and Other Intangible Assets](#) for more information on GASB #51.

**Special Note - Classification of Hardware and Infrastructure Expenditures:**

Report expenditures under technology “hardware” for computers, associated peripheral equipment, and other specialized technology equipment. Computers include desktop and laptop machines, handheld computers (i.e., Personal Digital Assistants or PDAs), and mainframe machines. Peripheral equipment includes devices attached to computers, such as monitors, keyboards, disk drives, modems, printers, scanners, cameras and speakers, etc.

Report other specialized computer devices under technology “hardware” such as fax-back and voice-mail resources, videoconferencing and other distance education tools including satellite transmitters and receivers, cable-based receivers, and modem or codec-based video equipment, projection devices from transparent and opaque projectors to video monitors, and graphing calculators and other specialized computational aids.

Report expenditures under technology “infrastructure” for equipment and devices that enable the linking of computers or video hardware to networks (such as routers, hubs, switches, access servers, modems, or codecs). Infrastructure also refers to cabling installations, whether wire, fiber optic, or coaxial, as well as electrical capacity expansion or HVAC upgrades to support networks. In wireless networking systems, include receivers and transmitters under infrastructure.

**9000 Other Uses of Funds**

This series of codes is used to classify transactions that are not properly recorded as expenditures of the LEA but require budgetary or accounting control. For function 67000, these include redemption of principal and interest on long-term debt, housing authority obligations, and fund transfers. Used with governmental funds only.

**9100 Redemption of Principal**

Expenditures for principal on bonds and notes.

**9200 Interest**

Expenditures for interest on bonds and notes.

**9250 Capitalized Lease Payments for Lease/Purchase**

This code only applies to function 67000. Include expenditures for all capitalized lease payments. Please note that the Governmental

Accounting Standards Board (GASB) requires that a lease agreement be capitalized if it meets one or more of the following criteria:

- The lease transfers ownership of the property to the lessee by the end of the lease term.
- The lease contains a bargain purchase option.
- The lease term is equal to 75 percent or more of the estimated economic life of the leased property.
- The present value of the minimum lease payments (excluding executor costs) equals or exceeds 90 percent of the excess of the fair value of the leased property to the lessor at the inception of the lease.

**9300 Fund Transfers – Principal and Interest**

Transfer of funds to a local governing body for debt service paid on behalf of the school division. This code is intended to capture debt service payments appropriated to the school division but transferred back to and paid by local governments.

**9400 Fund Transfers – Deposits to Escrow (Excluding 9410 and 9420)**

Transfer of funds to escrow accounts other than lottery or school construction.

**9410 Fund Transfers - State Funds Paid to Escrow from Additional Support for School Construction & Operating Costs and School Construction**

Transfer of state funds to escrow accounts from Additional Support for School Construction & Operating Costs and School Construction funds. These escrow accounts are authorized by the *Code of Virginia*, Sections 22.1-100.1 and 22.1-175.1 and 175.2.

**9420 Fund Transfers - Local Funds Paid to Escrow from Additional Support for School Construction & Operating Costs and School Construction**

Transfer of local matching funds to escrow accounts from Additional Support for School Construction & Operating Costs and School Construction funds. These escrow accounts are authorized by the *Code of Virginia*, Sections 22.1-100.1 and 22.1-175.1 and 175.2.

**9500 Fund Transfers – Service/Non-Capital Provided by Locality**

Transfer of funds to the local governing body that cannot be recorded in the 3000 object series under activities 61100 to 66600 and 68000 to 69000. Examples of services provided by a locality are: school resource officers; vehicle maintenance; payroll, accounting, and purchasing services; information technology; and legal services.

**9550 Fund Transfers – Service/Non-Capital Provided by Other Fund**

Transfer of funds to an intra-agency fund, controlled by the division or regional program, that cannot be recorded in the 3000 object series under activities 61100 to 66600 and 68000 to 69000.

**9600 Fund Transfers – Capital Purchased by Locality**

Transfer of funds for capital purchases made by the local governing body on behalf of the school division that cannot be recorded in the 8000 series object code under activities 61100 to 66600 or 68000 to 69000.

- 9700 Fund Transfers – Transfer to Inter-Agency Fund**  
Include transfers of state funds to a regional vocational, special education, or alternative education program or to a regional Academic Year Governor’s School. This code should only be used when a school division is acting as a fiscal agent for a regional program. In its role as a fiscal agent, the school division will use this code to “pass-through” state funding to a regional program. This code should not be used by a school division to account for funding that is directly related to the division’s participation in a regional program. Object codes 7000 and 3810 are to be used for this purpose.
- 9710 Fund Transfers – Regional Alternative Education Program**  
Should be used when a school division, serving as a fiscal agent, transfers state funds to a regional alternative education program.
- 9720 Fund Transfers – Regional Governor’s School**  
Should be used when a school division, serving as a fiscal agent, transfers state funds to an academic year governor’s school.
- 9730 Fund Transfers – Regional Career and Technical Center**  
Should be used when a school division, serving as a fiscal agent, transfers state funds to a regional career and technical education program.
- 9740 Fund Transfers – Regional Special Education Program**  
Should be used when a school division, serving as a fiscal agent, transfers state funds to a regional special education program.
- 9800 Fund Transfers – Transfer to Intra-Agency Fund**  
Transfer of funds for items that cannot be recorded in codes 9400 through 9700. If you intend to use this code to report data, it is recommended that you contact the department to discuss use of this code prior to submission of the ASRFIN.

## **SECTION 6: Revenue Codes**

### **State Retail Sales and Use Tax**

- 240308**    *Sales Tax Receipts – One Percent Sales Tax*  
Revenue from taxes assessed by the state on the sale and consumption of goods and services in support of the Standards of Quality (SOQ).
- 240312**    *Sales Tax Receipts – One-Eighth Percent Sales Tax*  
Revenue from taxes assessed by the state on the sale and consumption of goods and services in support of the Standards of Quality (SOQ).

### **State Funds**

Revenue received from the Virginia Department of Education in support of the operational standards (i.e., SOQ) for Kindergarten through grade 12 as prescribed by the Board of Education subject to revision by the General Assembly, to provide school divisions with an incentive to offer specific programs, and for general and categorical support of other educational programs and needs.

### **Federal Funds**

Revenue received from the federal government, either directly or through the state, in support of educational programs and needs.

### **City-County Funds**

Include all appropriations from the local governing body, such as proceeds of general fund levies and state revenue paid to the locality that is then appropriated for school support. (Do not include the one-cent and one-eighth-cent State Sales Retail and Use Tax, which should be reported under revenue code 240308 and 240312 respectively.) Include any local subsidies received for school food service. Revenue is considered city or county funding when it comes from a local governmental unit and the school division is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means that are not earmarked for school purposes.

**Note:** Debt service payments paid directly by the local governing body on behalf of the school division (i.e., the funding is not appropriated to the school division's budget) should not be reported on the ASRFIN. Only the debt service/capital funds appropriated to and paid directly by the school division should be reported on the ASRFIN.

### **District Funds**

Revenues received from charges levied by the school division to finance services performed for the common benefit.

### **Other Local Funds**

#### ***1502010 Rents***

This revenue is typically a community use fee assessed on outside organizations that use school facilities for various meeting purposes.

#### ***Tuition from Private Sources***

Include tuition payments by individuals or agencies acting in lieu of parents. Included are 1612010 (Regular Day School), 1612060 (Adult), and 1612070 (Summer School).

**1612020 *Special Fees from Pupils***

Include all fees collected from pupils, such as library fines, laboratory fees, College Board examination fees, etc., if such fees are transferred to the school's operating fund.

**1612030 *Sale of Textbooks***

Report revenues received from the sale of used, surplus textbooks to private schools or outside organizations. Title 22.1-251, *Code of Virginia*, prohibits charging student fees for textbooks.

**1612040 *School Food Services***

Enter receipts from the sale of school breakfast and lunch, interest earned on accounts, sale of a-la-carte food items, sale of meals to adults, special functions, etc. Treat rebates from processors as expenditure refunds.

**1612050 *Transportation of Pupils***

Record funds received for the use of school buses for special trips that are to and from school or school activities.

**1612055 *Transportation of Non-Public School Pupils***

Record funds received as part of an agreement between the school division and non-public schools within the school division for the transportation of non-public school pupils to and from such schools.

***Rebates and Refunds***

**1803010 *School Bus Operation***

Report gasoline tax refunds applicable to school buses under this code.  
Report gasoline tax refunds received for other vehicles under 1803020.

**1803020 *Other Motor Vehicles***

This revenue is typically generated from a central fueling facility operated by the school division. The division will sell gasoline to other local government entities for their vehicles.

**1803030 *Other Rebates and Refunds***

Include receipts for damage to school property, damaged or lost textbooks (if provided from operating funds), rebates on insurance premiums, refunds received on expenditures made in the current or a previous fiscal year, and other refunds that are not treated as expenditure refunds.

**1899030 *Donations, Private Contributions and Special Gifts***

Record receipts for any donations, contributions, or gifts to the school division.

**1899050 *Sale of Supplies***

This revenue is typically from selling unused supplies that the school division wants to dispose of and use to offset costs. The items are sold to private schools or other outside organizations.

**1899070 *Sale of Real Estate***

Record receipts from the sale of land or buildings.

**1899080 *Sale of School Buses***

Record receipts from the sale of school buses when the sales have been made directly by the school board. Do not use this code if the old bus was used as a trade toward a new bus.

**1899090 *Sale of Other Equipment***

This revenue is typically from selling surplus equipment or vehicles to outside organizations. The used equipment and vehicles are deemed surplus and auctioned off by the local government with the proceeds transferred to the school division.

**1899100 *Insurance Adjustments***

Include receipts for settlement of school bus accident claims, vandalism claims, fire insurance adjustments, etc., if such adjustments are not treated as expenditure refunds.

**1899120 *Other Funds***

Include local equipment bonds, interest earned on interest bearing accounts, college night registration fees, lease payments from telecommunication companies, local school activity funds, employees on loan, internal service revenues, dues deduction fees, intersession class tuition, etc.

**1900110 *E-Rate (Universal Service Fund School and Libraries Program)***

On May 7, 1997, the Federal Communications Commission (FCC) adopted a Universal Service Order implementing the Telecommunications Act of 1996. The order was designed to ensure that all eligible schools and libraries have affordable access to modern telecommunications and information services. Funding is available annually to provide eligible schools and libraries with discounts for approved goods and services. This discount is often referred to as the "E-rate" and is administered by the Universal Service Fund. Even though the FCC established this fund, it is not federal funding, therefore, report E-rate revenue (1900110) as local revenue and not as federal revenue (32001). E-rate funds provided in the form of a discount should be reported as a reduction to the expenditure based on the actual amount paid, rather than reporting E-rate revenues and showing the expenditure as the original invoice would have appeared prior to the discount.

**1901010 *Tuition from Another County or City***

Include tuition received from another county or city for Regional Vocational Education programs, Regional Special Education programs, Academic Year Governor's Schools, or Regional Alternative Education programs, regardless of whether it is collected from within Virginia or from another state. Regional programs should report tuition only from participating divisions using this code and itemize the tuition received from each division on Schedule F. **This code is only for use by regional programs.**

**1901020 *Other Payments from Another County or City***

Include funds received from other county or city school systems except tuition payments, which are reported under revenue source code 1901010. These revenues should be itemized in the "Other Payments Worksheet."

**Loans, Bonds, and Investment Funds**

**4104010 *Local Bond Issues***

Include proceeds from Virginia Retirement System (VRS), and the Virginia Public School Authority (VPSA), excluding revenue source 410405 "VPSA Technology Grants." Report the gross amount from local bond issues less the repayment of bond issue anticipation notes that were credited in a previous year.

**4104020 *Loans from Literary Fund***

Include proceeds from Literary Fund loans, excluding revenue source 410406 "Literary Fund Subsidy Grant." Report the gross amount from local bond issues less the repayment of bond issue anticipation notes that were credited in a previous year.

**4104030 *Proceeds from Bond Issue Anticipation Notes***

Eliminate from both receipts and expenditures if borrowed and repaid in the same year.