

## Coding Tip of the Month, May 2021

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- **Revenue Account 4149 – Other Restricted Grants received Directly from Federal Govt**
  - This revenue code was made available in FY2017 for grant revenue received directly from the federal government which must be used for a specific purpose. Primary example of grant dollars received that should be coded here would include the **SRSA** or Direct Federal REAP dollars. Another smaller grant coded here would be the **PEP** Grant.
  
- **HVAC Systems/Upgrades**
  - District expenditures for HVAC replacement or upgrades should be coding these expenditures as follows:
    - 21 2535 #### 520
  - Any federal funds used to support these expenditures need to have specific coding in addition to the fund/function/object to identify the specific amount paid with federal funds. (i.e. op unit, sub object, curriculum code, cost center, etc.)
  - Grant funds received as reimbursement need to be receipted to the capital outlay fund (where the expenditure was incurred).
  - The total cost of the project would be capitalized value added to general capital assets (90, 202).
  
- **Behavior Interventionist/Analyst – see below examples of how this position may be utilized by the district:**
  - Example #1: Staff hired/contracted to implement behavior strategy supports within school districts, sometimes referred as Behavior Interventionists, where the primary focus is to provide supports and training to all staff/teachers in the district. This a professional development service and expenditures would be coded to general fund under the Improvement of Instruction function.
    - 10 221# #### 111 or 313 or 319
  - Example #2: Staff hired/contracted to provide direct services to all students within the district. Expenditures in this situation would be coded to general fund under Social Work services.
    - 10 2113 #### 11 or 313 or 319
  - Example #3: Board Certified Behavior Analyst staff hired or contracted to provide specific Applied Behavior Analysis therapy to children on an IEP. This service is specific to special education population students only. Expenditures would be coded to the special education fund under the Social Work services function.
    - 22 2113 #### 111 or 313 or 319
  - Any federal funds used to support these expenditures need to have specific coding in addition to the fund/function/object to identify the specific amount paid with federal funds. (i.e. op unit, sub object, curriculum code, cost center, etc.)
  
- **Hiring or retention bonuses, stipends, extra-duty pay**
  - Payments to employees in your district to retain employment or as an incentive for a specific position need to be coded to the specific function of the employee's normal payroll. **There is not a one size fits all function** to record these types of payments. Employees are being paid for their contracted or assigned duties in the district, so it's appropriate to code these costs to their normal payroll functions.
  - Extra duty pay needs to be coded to the appropriate function based on the actual duties being performed by the employee(s). Elementary teacher to 1111, high school teacher, 1131, principal 2410, etc.
  - Object coding should follow the normal salary coding each employee.
  - Appropriate payroll taxes need to be applied to these payments as well.