

Coding Tip of the Month, May, 2013

Instructional Expenditures as defined in the School District Accounting Manual (Expenditure Function 1000s)

Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may 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 co-curricular 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 assistants of any type (clerk, graders, etc.) which assist in the instructional process. Costs coded to instruction will generally be for the type of class that will result in credits towards graduation or general education diploma (GED).

Regular school day/school year instructional expenditures are:

10, 1111	Elementary Program – Regular Term
10, 1121	Middle/Junior High Program – Regular Term
10, 1131	High School Program – Regular Term

Other Instructional Codes:

10, 1112 or 10, 1122 or 10, 1132	Summer school or any “for credit” class taught after the regular school day or regular school year (after school tutoring)
53, 1112 or 53, 1122 or 53, 1132	Classes taught outside the regular school day or school year for which a FEE is charged
10, 1140	Preschool instruction – when NO FEE is charged
53, 1140	Preschool instruction – when a FEE is charged
10, 1190	Other regular programs - expenditures here should be costs that could NOT be assigned to any other expenditure function. Federal grants should be expended from the appropriate instructional grade span (with an assigned operational unit). Example may be a JDC program.
10, 1210	Gifted and Talented Program
10, 1250	Culturally Different (Limited English Proficient) If a district needs or wants to track by grade level you may want to use 1251 (elem), 1252 (MS), 1253 (HS) or other expenditure data fields (subobject, etc.) for tracking purposes.
10, 1273	Helping Disadvantaged Children Meet High Standards (Title I)
10, 1293	Contracting Outside the State – the ONLY district with an approved contract with a district outside the state is Big Stone City 25-1 – NO OTHER DISTRICT SHOULD BE USING THIS FUNCTION EXPENDITURE
10, 1294	CURRENTLY Big Stone City has the only approved contract for HS students
10, 1299	Other (alternative schooling) – for coding costs associated with an alternative school
10, 1310	Adult instruction – when assisting adult students to obtain their GED

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Community Service Programs:

53, 3900

53, 3900

Adult community education classes in computers, photography, wood working, etc. and a FEE is charged
Driver's Education – FEE charged and no credit is granted