

## Coding Tip of the Month, November 2013

### Enterprise Fund (Fund 53) coding for programs where Fees are Charged

Description	Revenue Account (Fees Only)	Expenditure Function
Preschool Programs	1314 - Preschool Tuition	1140 - Preschool Instruction
Daycare Services	1981 - Daycare Center Services Fees	3500 - Custody and Care of Children
Before/After School Programming Example: Latchkey/21st Century	1982 - Latchkey Services Fees 4151 - 21st Century Grant Revenue	3500 - Custody and Care of Children 3500 - Custody and Care of Children
Drivers Education	1316 - Non-credit tuition from Student/Parent/Other Student does not receive HS credit	3900 - Other Community Services Community service activity since no credit is given
	*1311 - Tuition from Students/Parent/Other Student receives HS credit	1132 - HS Summer Term Instructional activity, since credit is given on a HS transcript
Summer School/Credit Recovery	1316 - Non-credit tuition from student/parent/other Student does not receive HS credit	1132 - HS Summer Term
	*1311 - Tuition from Students/Parent/Other Student receives HS credit	1132 - HS Summer Term
Summer Sports/Other Camps	1979 - Other Charges for Services	3200 - Community Recreation Services
Community Service Programs Examples: Photography, Computer Classes, Woodworking, etc.	1979 - Other Charges for Services	3900 - Other Community Services
A.C.T. Preparation	1979 - Other Charges for Services	3900 - Other Community Services
Adult Education Classes (GED)	1320 - Adult Continuing Education Tuition	1310 - Adult Education & Family Literacy (AEL) 1390 - Other Adult Continuing Education Programs

\*As per previous guidance, please consult your school attorney before charging fees on "For Credit" coursework.

The above is a guide for coding amounts received through fees charged, other sources of revenue received should be coded to the appropriate revenue account based on the type of dollars received. (i.e. contributions/donations should be 1920, etc.)

If **NO FEES** are being charged for these or other similar programs in your district, then the General Fund may be used to account for these activities.