

Coding Expenditures for Programs Outside Regular School Year or Regular School Day

1112 Other Elementary Term - learning experiences outside the regular elementary school year and school day that help prepare students for life. This would include summer school and/or after school *instructional programs*.

1122 Other Middle/Junior High Term - learning experiences outside the regular middle and/or junior high school year and school day that help prepare students for life. This would include summer school and/or after school *instructional programs*

1132 Other High School Terms - learning experiences outside the regular high school year and school day that help prepare students for life. This would include summer school and/or after school *instructional programs*.

The above function codes would be used to record expenditures for learning opportunities (remediation or for credit) provided to students after school or during summer months; programs such as summer school and credit recovery.

Programs for which the primary focus is to provide safe environment for students after schools may include an instructional (tutoring) component but the primary reason for the program is to provide safe, structured physical activities and other activities for students and therefore should not be included in the above function codes but rather use:

3500 Custody and Care of Children Services - activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or child care centers which are not part of or directly related to the instructional program, and where the attendance of the children is not included in the attendance figures for the school district. Activities include day care activities and after school programming as allowed by SDCL 13-8- 39.2 and 13-8-50, respectively.

Example: School District is using ESSER II funds to address “learning loss” caused by COVID 19 and the summer programs will begin June 1 through June 25, 2021. Teacher will get paid at the end of the session (in July 2021).

Entries in FY2021: XXX = tracking code assigned to ESSER II federal funds*

- Chart of Accounts will be updated to add 4190 as the assigned revenue code for ESSER II federal funds.

Revenue (claim submitted in July and paid to school district in August 2022)

Db	10	140	\$X.XX
Cr.	10	4190, XXX	\$X.XX

End of Fiscal Year (record contracts payable)

Db	10	1112, XXX, 111	\$X.XX
Db	10	1122, XXX, 111	
Db	10	1132, XXX, 111	
Cr	10	404	\$X.XX

If the program extends beyond the FY2021 fiscal year the above entries would be based on that percent of the class completed in FY2021 and then the remaining percent would be reflected in FY2022 revenues and expenditures.

Why is important to code these programs correctly? Expenditures for programs outside the regular school day or school year are excluded from calculations of cost per ADM, excluded from ESSA survey and included for ESEA maintenance of effort calculations.

Based on articles in “School Business Daily”, ESSER II fact sheet and other meetings in which we have participated there is a great emphasis on using ESSER II funds for “addressing learning loss”. NCES is asking for additional funding to gather information on learning during the pandemic, distance learning, access to quality afterschool and summer learning opportunities and student achievement.