

Coding Tip of the Month (March 2014)

| Description | Expend from the General Fund? | Expend from the Capital Outlay Fund? | Expend from the Special Education Fund? | Coding |
|---|-------------------------------|--------------------------------------|--|---|
| Textbooks, electronic textbooks (used for several years) | Yes, SDCL 13-16-3 | Yes, SDCL 13-16-6 | Yes, for SPED use only SDCL 13-37-16 | <i>Example:</i> 10, 1111, 000, 420 or 21, 1111, 000, 420 or 22, 1221, 000, 420 |
| Instructional Software | Yes, SDCL 13-16-3 | Yes, SDCL 13-16-6 | Yes, for SPED use only SDCL 13-37-16 | <i>Example:</i> 10, 1121, 000, 420 or 21, 1121, 000, 420 or 22, 1221, 000, 420 |
| Workbooks (once used and consumed) | Yes, SDCL 13-16-3 | NO | Yes, for SPED use only SDCL 13-37-16 | <i>Example:</i> 10, 1131, 000, 410 or 21, 1131, 000, 410 or 22, 1221, 000, 410 |
| Library Media (includes library books - both soft cover and hard cover, DVDs, films, tapes, CDs) | NO | Yes, SDCL 13-16-6 | NO | <i>Example:</i> 21, 2222, 000, 560 |
| Periodicals (newspapers and magazines) | Yes, SDCL 13-16-3 | NO | Generally NO, exception may be if the periodical may ONLY be used by SE students. | <i>Example:</i> 10, 2222, 000, 440 |
| Operating Manuals | Yes, SDCL 13-16-3 | NO | Generally NO, exception may be if the periodical may ONLY be used by or for SE students. | <i>Example:</i> 10, 2549, 000, 479 or 10, 2227, 000, 479 |
| Instructional Apps (ipad, other electronic devices) | Yes, SDCL 13-16-3 | Yes, SDCL 13-16-6 | Yes, for SPED use only SDCL 13-37-16 | <i>Example:</i> 10, 1111, 000, 420 or 21, 1111, 000, 420 or 22, 1221, 000, 420 |
| Non-Instructional Apps | Yes, SDCL 13-16-3 | NO | Generally NO, may be allowed in very specific cases. | <i>Example:</i> 10, 6100, 000, 472 This is one example, function code will vary based on use. |
| Electronic library books (for e-readers such as Kindles, Nooks, etc.) | NO | Yes, SDCL 13-16-6 | NO | <i>Example:</i> 21, 2222, 000, 560 |
| Library loaned e-reader devices such as Kindles, Nooks, etc. | NO | Yes, SDCL 13-16-6 | NO | <i>Example:</i> 21, 2222, 000, 471 |
| Software used in libraries for loaning electronic library books | Yes, SDCL 13-16-3 | NO | NO | <i>Example:</i> 10, 2222, 000, 472 |

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SECTION II--CHART OF ACCOUNTS

| Capital Asset: | Years: | Capital Asset: | Years: |
|--------------------------------------|--------|-------------------------------|--------|
| Lead, slug and rule casting machines | 10 | Medicine cases | 10 |
| Lecterns | 10 | Metal working machinery | 10 |
| Letter presses | 10 | Microfilm readers and viewers | 10 |
| Library books | 10 | Micro-projectors | 10 |
| Library furniture | 10 | Microscopes | 10 |
| Library trucks | 10 | Microwave Oven | 12 |
| Lifts, vehicle and handicap | 10 | Milling machines | 10 |
| Lighting Units, blueprinting | 10 | Millivoltmeters | 10 |
| Line markers, large push type | 10 | Mimeograph machines | 10 |
| Linotypes | 10 | Mirrors, large wall | 10 |
| Lockers, not built-in | 10 | Miter boxes | 10 |
| | | Mixers, electric | 10 |
| M | | Models, shop and laboratory | 10 |
| | | Mop trucks | 10 |
| Machine tools | 10 | Motor analyzers | 10 |
| Machinery, canning | 10 | Motor generator sets | 10 |
| Machinery, cement making | 10 | Motor vehicles | 10 |
| | | Motorcycles | 10 |

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Library Books – GASB 34 suggests that library books are to be viewed as a capital asset. Rather than listing each and every book, all of the books may be listed as one asset. For example, 10,000 books at \$23 per book equals \$230,000. Then each year the total is updated for books purchased and discarded. For convenience, all books discarded are considered fully depreciated. Some GASB 34 specialists are suggesting that library books be considered individually and therefore are not expensive enough to be a capital asset. *Our preference would be to list significant libraries as a capital asset to be depreciated over their useful life. Hardcover books, softcover books, CD's and audio tapes are*

| | |
|-----|--------------------------------------|
| 410 | Consumable Supplies |
| 420 | Textbooks |
| 440 | Periodicals |
| 450 | Warehouse Inventory Adjustment |
| 460 | <u>Food</u> |
| 461 | Purchased Food |
| 462 | Donated Food (Commodities) |
| 470 | <u>Non-consumable Supplies</u> |
| 471 | Computer Equipment (Non-capitalized) |
| 472 | Computer Software (Administrative) |
| 479 | Other Non-consumable Supplies |
| 500 | <u>Capital Acquisitions</u> |
| 510 | Land |
| 520 | Buildings |
| 530 | Improvements Other Than Buildings |
| 540 | <u>Equipment</u> |
| 541 | Computer Equipment |
| 549 | Other Equipment |
| 550 | Vehicles (Licensed) |
| 560 | Library Media |
| 590 | Other Capital Acquisitions |
| 600 | <u>Other Objects</u> |

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