

<u>PROGRAM</u>		<u>PROGRAM LEAD</u>
01	Basic Education	
	0100	TL – Teaching/Learning
	0121	District support to SpEd
	0158	Homeless Donations
	0160	AVID
	0161	Ready for Kinder
	0170	Technology
	0176	Classified Prof Growth
	0177	TL – Summer Institute
	0181	District Translation
	0182 w/loc code	Para meeting time
	0197 27 5 thru 9s	New Classroom StartUp
	0110 27 9	Furniture Replacement
02	Alternative Education	
	02-loc 413	WaHi Contract Based/Opportunity
	02-loc 505	Lincoln Contract Based
21	Special Education, State	
22	Special Education, State Birth to 3 program	
24	Special Education, Federal	
31	Vocational, State	
34	Voc-STEM	Pioneer Middle School
38	Vocational, Federal	Carl Perkins
45	Skill Center	
51	Disadvantaged, Federal	Title 1
	# - FOCUS at PMS, GMS	
52	Title 2 – School Improvement	
	5221 – 21 st Century Grant	
55	Learning Assistance Program (LAP)	
58	Special & Pilot Programs, State	
	58 w/03 at end	National Board Certification
	58 w/05 at end	Collection of Evidence
	5814	Truancy
	# - FOCUS at Sharpstein	
61	Head Start, Federal	Basic
64	Limited English Proficiency, Federal	T3-LEP
65	Transitional Bilingual, State	
74	Highly Capable, State	Explorers
79	Instructional Programs, Other	
	7910-0012	ROTC
	7930	Administrative Match
	7969	ECEAP
	79-0414	Gear Up – WaHi only
89	Other Community Services	
	8910 – Community support	Fair, Indoor Soccer, etc.
	8998 – Catering & Summer Lunch program	
	8999 – SEWTC (transportation co-op)	
97	District wide Support	
	9710 activities 61-75	Facility Support
	9770 activity 72	Tech Infrastructure
	9772 WESPac Student	
	9776 activity 31	Prof Grwth Class Admin
	9780 Borleske	
98	School Food Services	
99	Pupil Transportation	

<u>SUB PROGRAM</u>	<u>RELATED PROGRAM</u>	<u>SUB PROGRAM</u>	<u>RELATED PROGRAM</u>
00 Curriculum & Instruction (TL)	01	90 HIV/HSV materials/supplies	01
01 Spec. Ed./Community Preschool	24	91 First Aid	01
10 General coding	any	92 Energy Education	97
13 WESPaC Fiscal	97	93 Sp. Ed. Autism	21
14 Personnel (sub-online/staff achieve)	01	94 Sp. Ed. Life Skills	21
Truancy	58	95 Directors	01
15 Notification/Web Services	97	96 Sp. Ed. Behavior	21
20 Home & Hospital	21	97 New Classroom Start-Up	01
21 District support to SpEd	01	Sp. Ed. BR 3-5	21
25 District Music – activity 27 & 28	01	ESY	21, 24
26 District Athletics - activity 28	01	Facility Review	97
26 PE – activity 27, instruction	01	Food Svc, City Parks & Rec	98
30 Administrative Match	79	99 Sp. Ed. Developmentally Delayed	21
32 WWCC Running Start	01-7000	Wellness	01
WWCC Running Start – VOC	3132	Health Care Authority	01
WWCC Alt Education (AEP)	01-7010		
40 Science Testing Curriculum (STC)	01		
41 Test/Assessment	01		
50 Clock Hours	01		
Medical Contractual	61, 7969		
51 Dental Contractual	61, 7969		
52 Mental Health	61, 7969		
53 Parent Involve set-aside	61, 51, 55		
54 Emerging, Focus, Priority Schools	51, 55		
55 PAC Council	61, 7969		
56 Head Start/ECEAP, T1 support	51		
57 Staff Training (activity 31)	61, 7969		
58 Homeless	01, 51		
59 T1 SES	51		
60 AVID	01, 52		
61 Ready 4 Kindergarten	01		
67 Safe Schools	01		
69 ECEAP, Early Childhood Educ.	79		
70 Technology – activity 32	01, 21, 24		
70 Technology – activity 72	97		
71 New Teacher Support	01		
72 Skyward Student	97		
76 Professional Growth (activity 31)	01, 97		
77 Summer Institute (T & L)	01		
80 Tutors	21, 24		
Borleske	97		
81 Translation	01, 21, 22		
82 Para Meeting time	01		
89 Leadership Academy	01		

ACTIVITY: PPSS AA OBB1 LLL 4444 5555

ADMINISTRATION

- 11 Board of Directors
- 12 Superintendent's Office
- 13 Business Office
- 14 Human Resources (incl: personnel recruitment/placement, labor relations, Assn. Rep)
- 15 Public Relations

INSTRUCTION

- 21 Supervision
- 22 Learning Resources (Library/Media)
- 23 Principal's Office
- 24 Guidance & Counseling
- 25 Pupil Management & Safety (incl: secur guards, bus/noon duty aides, track attendance)
- 26 Health/Related Services (incl: physical & mental health services, psychologist, language pathologists, audiometrists, and their clerical staff)
- 27 Teaching
- 28 Extracurricular
- 29 Payments to School Districts

PROFESSIONAL DEVELOPMENT

- 31 All costs related to professional development, including compensation, travel, registration, as well as related supplies/materials.

TECHNOLOGY

- 32 All costs related to technology in an instructional environment; includes compensation as well as supplies/equipment purchases. This activity code excludes costs related to district infrastructure.

CURRICULUM

- 33 Resources associated with a particular course of study (textbooks, electronic textbooks, instructional software incl annual licensing, CTE power tools, hands-on science kits, math manipulative, sheet music, student workbooks, etc. Also includes staff that directly support curriculum (proposing, researching, evaluating, recommending, planning, developing and/or implementing changes to overall curriculum of the district or to individual course offerings). Also includes reviewing and recommending changes to relevant school board policies and related administrative expenditures. *Staff training in implementation of any curriculum should be charged to Activity 31-professional development.*

SCHOOL FOOD SERVICES

- 41 Supervision
- 42 Food
- 44 Operations
- 49 Transfers

PUPIL TRANSPORTATION

- 51 Supervision
- 52 Operations
- 53 Maintenance
- 56 Insurance
- 59 Transfers

MAINTENANCE & OPERATION

- 61 Supervision
- 62 Grounds Mtce (Facility Support)
- 63 Operation of Bldgs (Custodial)
- 64 Maintenance (Plant Facilities)
- 65 Utilities
- 67 Bldg and Property Security
- 68 Insurance (all other)

OTHER SERVICES

- 72 Infrastructure and Information Systems (non- instructional environment; ie classrooms, labs, etc.)
- 73 Printing
- 74 Warehousing & Distribution
- 75 Motor Pool

INTEREST, PRINCIPAL, AND TAXES

- 83 Interest
- 84 Principal
- 85 Debt-related expenditures

PUBLIC ACTIVITIES

- 91 Public activities and community

EXPENDITURES MUST BE CHARGED TO THE CORRECT OBJECT, REGARDLESS OF WHERE THE FUNDS ARE BUDGETED

OBJECTS

- 0000 DEBIT TRANSFERS are used to transfer-in direct expenditures previously charged to another program and/or activity.
- 1000 CREDIT TRANSFERS are used to transfer-out direct expenditures chargeable to another program.
- 2000 SALARIES, CERTIFICATED – expenditures for salaries of certificated employees. A person who holds a professional education certificate issued by OSPI and is 1) a person employed by a district in a position for which such certificate is required by statute rule of the State Board of Education or written policy or practice of the employing district, 2) a person employed by an agency in a position for which such certificate is required, 3) a superintendent or is hired to fill a position designated as, or which is, in fact, deputy superintendent or assistant superintendent.
- 3000 SALARIES, CLASSIFIED – expenditures for salaries of classified employees. A person employed by a district in a position that is not a certificated employee staff position.
- 4000 EMPLOYEE BENEFITS AND PAYROLL TAXES – employee payroll-generated benefits and employer taxes.
- 5000 SUPPLIES, INSTRUCTIONAL RESOURCES, AND NONCAPITALIZED ITEMS

Supplies are expendable items that are consumed in use. These items may also lose their identity through fabrication or incorporation into a different or more complex unit of structure. Supplies, instructions resources, and non-capitalized items include, but are not limited to:

- Accessories and parts
- Bakery products
- Building and hardware supplies & components
- China/Glassware
- Computer supplies & software
- Copy and/or duplicating supplies
- Custodial supplies
- Fertilizers
- Food and meal preparation supplies
- Hand tools
- Lumber
- Office and library supplies
- Paper products
- Postage
- Preprinted forms
- Subscriptions
- Transportation parts and lubricants

Instructional Resources are materials used to instruct students in skills or knowledge in the classroom (Activity 27-Teaching) and/or in learning resource environments (Activity 22-Learning Resources). Instructional resources include, but are not limited to:

- Assessment tests
- Computer Software
- Catalogued books
- Magazines and/or pamphlets
- Pictures
- Prerecorded audio or visual tapes/CD-ROMs
- Sheet music
- Textbooks
- Workbooks &/or kits used in lieu of workbooks

Non-capitalized Items are items of equipment that are not reported under Object 9-Capital Outlay. The items must have a useful life of less than one year and/or have an acquisition cost that is less than \$5,000 or the minimum capitalization value established by the district (\$2,000 9/2007).

OBJECTS

7000

PURCHASED SERVICES are expenditures for services and associated goods from independent contractors or service providers that are rendered to the school district under expressed or implied contracts with the exception of expenditures classified as Object 8-Travel. If such expenditures increase the value or life of an asset, they should be recorded under Object 9-Capital Outlay. Independent contractors or service providers are not employees of the school district and all characteristics of the employer/employee relationship are not present in the contractual arrangement. Independent contractors or service providers provide professional services or goods and services not available from or manufactured by school district employees and they are compensated on a fee or unit price basis.

Payments to independent contractors or service providers may include labor together with goods or materials and related charges furnished in the performance of such labor. When the school district and an employee purchase materials or employees of the school district perform the service, the charges will be to object 5-Supplies and Instructional Resources and either Object 2 or Object 3 as appropriate. (Object 4-Employee Benefits and Payroll Taxes also will be charged in either case.)

Personal Contracted Services:

- Accountants
- Actuaries
- Appraisers
- Architects
- Attorneys
- Auditors
- Contract readers
- Contractors
- Consultants
- Labor relations
- Real and personal property security

Utility Services:

- Refuse and garbage
- Recycling
- Sewerage
- Telegraph and messenger
- Water
- Voice, data, and video telecomm

Energy Services:

- Heating oil
- Electricity
- Natural or bottled gas

Contract Operations and Maintenance:

- Book repairs
- Building/equipment maintenance and repairs
- Cartage and shipping
- Custodial
- Extermination
- Laundry and dry cleaning
- Printing

Other Goods and Services Contracts:

- Advertising
- Bond fees such as:
Bond discount
Bond issuance expenditures
Bond transfer expenditures
Underwriting expenditures
- Conference and workshop registrations
- Court expenditures
- Election expenditures
- Insurance
- Interest, warrant and other
- Membership dues
- Rental of equipment, buildings, facilities, and other tangible products

OBJECTS

8000

TRAVEL – expenditures authorized by policies of the school district. This travel may include contractual services for transporting school district employees, students, employment candidates, and representatives from place to place and the furnishing of accommodations incidental to travel and other expenditures necessitated by travel. Do not include expenditures for transporting students to and from school, instruction sites, or extracurricular activities. Travel expenditures include the following:

- Airplane, railroad, bus, and taxi
- Automobile rental
- Incidental expenditures, such as:
Baggage transfer fees
Garage
Parking
Storage
Lodging & meal subsistence on an actual or per diem basis
Mileage for use of personal automobile

- Object 8990 – represents direct bus/van charges versus dr/cr transfers, etc. This allows easily recognizable activity for program administration. Use Activity 27. (added 12/8/14)

EXPENDITURES MUST BE CHARGED TO THE CORRECT OBJECT, REGARDLESS OF WHERE THE FUNDS ARE BUDGETED

9000 CAPITAL OUTLAY – expenditures for capitalized equipment and improvements to buildings and/or grounds infrastructure. Equipment is defined as a nonexpendable, tangible item of personal property having a useful life of more than one year and an acquisition cost which is the lesser of the capitalization policy established by the school district (\$2,000 9/2007) or \$5,000. Included are those items composed of component items (individually not meeting the capitalization amount but which in total meet the capitalization amount). Improvements to buildings and/or grounds infrastructure are defined as those expenditures that materially increase the value or useful life of the buildings or grounds facility. Capital outlay expenditures may include, but are not limited to, the following:

- Air conditioner and other cooling equipment
- Audio-visual equipment
- Automobile, trucks, tractors, vans, & other vehicles
- Boilers, furnaces, and other heating equipment
- Bldg and equip major repairs and improvements
- Communications equipment
- Computers, printers, & other peripheral equipment
- Furniture and fixtures
- Instructional equipment
- Lunchroom equipment
- Office machines.

PAYROLL Codes

Prog	Sub Prog	Actv	OBB1	Description	Special Approval Required
			2000	Certificated Basic Contract Salary	
			2050	Cert longevity stipend	
		21	2050	Co-Curric Contracts – Dept Head	
		27	2050	Co-Curric Contracts - Other	
01	25	28	2050	Co-Curric Contracts – Music	
			2100	Separate Contract Days	
97	10	13	2200	Sick Leave Cashout (both annual & retirement)	
01	10	27	2300	Overload Pay	Principals
			2500	Other Pay (all hours <u>not</u> on contract)	Supervisor
			2600	Taxable Meals	
			2700	Substitute Pay (substituting in a contracted position)	
01	10	27	2710	Curriculum Subs	Laure Q
			2900	Misc Stipends	Personnel Approval
97	10	13	2970	Personal Day Cashout	Personnel Approval
97	10	13	2980	Incentive Day Cashout	Personnel Approval
01			2990	Early Resignation Stipend	Personnel Approval

Prog	Sub Prog	Actv	OBB1	Description	Special Approval Required
			3000	Classified Basic Contract Salary	
01	26	28	3050	Extra-Curric Contracts – Coaching	Personnel
01	70	22	3050	Extra-Curric Contracts – Computer/AV Coord	
		27	3050	Extra-Curric Contr Not Included (per WWVEA Neg Agmt)	
97	10	13	3200	Sick Leave Cash-out (both annual & retirement)	
01	10	25	3400	Noon Duty	
			3500	Other Pay (all hours <u>not</u> on contract)	Supervisor
			3600	Taxable Meals	
			3700	Substitute Pay (substituting in a contracted position)	
			3910	Educational Stipends	
97	10	13	3970	Personal Day Cash-out	Personnel Approval
97	10	13	3980	Incentive Day Cash-out	Personnel Approval

Benefit Codes

4210	Certificated Medical/Healthcare Authority	4310	Classified Medical/Healthcare Authority
4220	Certificated L&I	4320	Classified L&I
4230	Certificated Unemployment	4330	Classified Unemployment
4240	Certificated FICA/Medicare	4340	Classified FICA/Medicare
4250	Certificated Retirement	4350	Classified Retirement
4260	Cert Compensated Absence Pool	4360	Class. Compensated Absence Pool

Special Note: Benefits automatically follow salary account codes. ALL payroll compensation generates employer contributions to Unemployment, FICA/Medicare, Compensated Absence Pool, and Retirement for those participating members. Workers' Compensation contributions are also assessed based on hours worked.

Location Codes in Payroll: Other than ALE at Lincoln & Opportunity (program 02), as well as Head Start & ECEAP, location numbers will not be used for base contracts.

<u>LOCATIONS</u>		<u>PROGRAM</u>
000	General	all
101	Berney Elementary School	all
102	Edison Elementary School	all
103	Green Park Elementary School	all
107	Prospect Point Elementary School	all
108	Sharpstein Elementary School	all
109	Blue Ridge Elementary School	all
211	Garrison Middle School	all
212	Pioneer Middle School	all
413	Walla Walla High School	all
420	SeaTech (special purposes for tracking only)	58
505	Lincoln High School	all
015	Intervention Specialists	Prof Grwth 0176
016	Plant Facilities	Prof Grwth 0176
017	Transportation	Prof Grwth 0176
018	Custodial	Prof Grwth 0176
019	Food Service	Prof Grwth 0176
022	Health Clinicians	Prof Grwth 0176
023	Secretaries	Prof Grwth 0176
024	Para Educators	Prof Grwth 0176
025	Computer Tech	Prof Grwth 0176
026	Private Schools: DeSales & Assumption	SpEd (24), T1(51), T2(5210) T3 (64)
049	Banquets, DR/CR	61 & 7969
059	Field Trips, DR/CR	all
060	Misc. General Purpose	01
061	Head Start	01,58,61, 7930, 97, 98, 99
062	Transportation, Extra Curricular	99
064	Transportation, Field Trips	99
069	E.C.E.A.P.	79, 98 & 99
073	Printing, DR/CR	all
075	Motor Pool, DR/CR	01 & 97
098	DRS Sub Buyback	
099	DRS Buyback	

Location Codes in Payroll: Other than ALE at Lincoln & Opportunity (program 02), as well as Head Start & ECEAP, location numbers will not be used for base contracts.

The last seven (7) places in our account code structure are district defined for miscellaneous purposes, and strictly optional. Districts may use this position for different reasons, but primarily for tracking special expenditures that are not solely identified in other account code areas.

Most State and Federal agencies will assign a grant number specific to a particular program or activity for identification purposes. In our district, this grant number is reflected in this position of the account code. By using each unique grant number, we can identify and track grant expenditures with greater ease. This is extremely helpful in programs, which may be used for more than one special purpose, such as Programs 58 (State Special Project) and 79 (Other Instructional).

Local or regional grants/donations that we receive from sources other than state or federal are tracked each year by assigning special codes based on an “as awarded” system. As awards are received in the Business Office, expenditure codes will be assigned. The recipient (school/dept) will be notified so all appropriate expenditures can be coded correctly. Notice that we use four (4) digits for this type of grant or donation; all state and federal grants use six (6). **Place holder if use of levy funding changes.**

Unique Identifiers currently in place for the 4th position:

- 0300 Nat’l Board Certification for Teachers; program 58 only, no location code
- 0500 Collection of Evidence, program 58 only, no location code
- 0700 HSPE testing, program 58 only, no location code
- 0012 ROTC related; programs 7910 and 3110
- 0028 Payroll related to ASB reimbursement; charged to program 01 only with Location Code
- 0414 Gear Up
- 5276 Program 01 for WEA Professional Fund; no location codes
- 7969 All ECEAP related expenditures, used with Location Code 069