

PROGRAM: PPSS AA OBB1 LLL 4444 555

<u>PROGRAM</u>		<u>PROGRAM LEAD</u>
01	Basic Education	Linda/Laure/Pat
	0102	Pat/Laure
	0110 – Grant #5276 (activity 31)	Linda
	0170 32 instructional related	Kirk/Bldg Adm
	0170 22	Kirk
	0176 (activity 31)	Classified Prof Growth Liz
	0181	Linda
	0182 w/loc code	Bldg Principals
	0188	Laure/Liz
02	Alternative Education	
	02-loc 101	Pat/Linda/Connie
	02-loc 505	Pat/Linda/Jim S.
	02-loc 413	Pat/Linda/Pete P.
21	Special Education, State	Linda/Karen
24	Special Education, Federal	Linda/Karen
	RTI	Linda/Maria Garcia
31	Vocational, State	Pat/Pete/Kirk
38	Vocational, Federal	Pete/Kirk
51	Disadvantaged, Federal	Linda
52	School Improvement, Federal	
	5221 (BR, GMS, PM, Lincoln)	21 st Century
	5270 w/grant # at end	E2T2
	5210 (act 27 = instruction)	T2
	5210 (act 31 = professional development)	
55	Learning Assistance Program (LAP), State	Linda
58	Special & Pilot Programs, State	
	58 w/03 at end	National Board Certification
	5814	Truancy
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 (GMS, PM, WaHi)	Gear Up
89	Other Community Services	
97	Districtwide Support	
	9770 activity 72	Tech Infrastructure
	9776 activity 31	Prof Grwth Class Admin
98	School Food Services	Liz
99	Pupil Transportation	Pat/Pamela
		Pat/Steve

SUBPROGRAM: PPSS AA OBB1 LLL 4444 555

<u>SUB PROGRAM</u>	<u>RELATED PROGRAM</u>	<u>SUB PROGRAM</u>	<u>RELATED PROGRAM</u>
00	Curric, Instr, Assessment (C.I.A.)	01	
01	Spec. Ed. Preschool	24	
02	Full Day Kindergarten	01	
10	General coding	any	
13	WESPaC Fiscal	97	
14	Personnel (subonline/staff achieve)	01	
	Truancy	58	
15	Notification System	97	
20	Home & Hospital	21	
21	21st Century (GMS, PM, LI, BR)	52	
25	District Music	01	
26	District Athletics	01	
26	(PE instruction with act. 27)	01	
30	Administrative Match	79	
32	WWCC Running Start	01-700	
	WWCC Alt Education (AEP)	01-701	
40	Science Testing Curriculum (STC)	01	
41	Test/Assessment	01	
50	Clock Hours (<u>may</u> be act 31)	01	
	Medical Contractual	61, 7969	
51	CTE Supervision	31	
	Dental Contractual	61, 7969	
52	CTE	31	
	Mental Health	61, 7969	
53	Parent Involve set-aside	61, 51, 55	
54	Prof Dev set-aside (activity 31)	61, 51, 55	
55	PAC Council	61, 7969	
56	PreSchool set-aside	51	
57	Staff Training (activity 31)	61, 7969	
58	Homeless	51 & 55	
59	Transportation	24	
60	CTE - Agriculture	31	
61	CTE - Business Education	31	
62	CTE - Marketing Education	31	
63	CTE - Career Choices	31	
64	CTE - Trade & Industrial Ed (T.I.E.)	31	
65	CTE - Family & Consumer Science	31	
67	Safe Schools	01	
	CTE - Industrial Technology	31	
	CTE - Construction loc 37	31	
	CTE - Drafting loc 38	31	
	CTE - PT loc 39	31	
	CTE - Tech Lab loc 40	31	
69	ECEAP, Early Childhood Educ.	79	
70	Technology - activity 32	01, 21, 24, 52	
70	Technology - activity 72	97	
71	New Teacher Support	01	
72	Skyward Student	97	
76	Professional Growth (activity 31)	01, 97	
80	Tutors	21, 24	
	Borleske	97	
81	Translation	01, 21	
82	Para Meeting time	01	
88	PGO - observation related	01	
89	Leadership Academy	01	
90	HIV/HBV materials/supplies	01	
91	First Aid	01	
92	Energy Education	97	
95	Directors	01	
96	Copiers	01	
	Adapt PE	21	
97	BR 3-6	21	
	ESY	24	
	Facility Review	97	
98	BR 0-3	21	
	Food Svc, City Parks & Rec	98	
99	Wellness	01	
	Health Care Authority	01	

ACTIVITY: PPSS AA OBB1 LLL 4444 555

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 equipment purchases. This activity code excludes costs related to district infrastructure.

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, instructional resources, and noncapitalized 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

Noncapitalized 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).

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

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

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

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

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:

- | | |
|---|--|
| <ul style="list-style-type: none">•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 | <ul style="list-style-type: none">•Computers, printers, & other peripheral equipment•Furniture and fixtures•Instructional equipment•Lunchroom equipment•Office machines. |
|---|--|

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

2010/2011 PAYROLL

Prog	Sub Prog	Actv	OBB1	Description	Special Approval Required
			2000	Certificated Basic Contract Salary	
		21	2050	Co-Curric Contracts – Dept Head	
		27	2050	Co-Curric Contracts Included (per WWVEA Neg Agmt)	
01	25	28	2050	Co-Curric Contracts – Music	
			2100	Separate Contract Days	
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	Linda Boggs
			2900	Misc Stipends	
			2970	Personal Day Cashout	Personnel Approval
			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	Don/Personnel
01	70	22	3050	Extra-Curric Contracts – Computer/AV Coord	
		27	3050	Extra-Curric Contr Not Included (per WWVEA Neg Agmt)	
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	

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
4270	Certificated VEBA Contribution	4370	Classified VEBA Contribution

Special Note: Benefits automatically follow salary account codes. ALL payroll compensation has mandatory benefits of Unemployment, FICA/Medicare, Compensated Absence Pool, and retirement contributions for those participating members. L&I is also assessed when compensation represents hours worked.

LOCATIONS	PROGRAM
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
505 Lincoln Alternative 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
021 Special Programs	Prof Grwth (0110-5276) Adm Match (7930)
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	T1(51), T2(5277)
029 Auto Mechanics	31
030 Carpentry	31
032 Photography	31
031 Marketing Ed VES	31
035 Sports Medicine	31
036 Computer Repair	31
037 Ind Tech, Construction	31
038 Ind Tech, Drafting	31
039 Ind Tech, Princ of Tech	31
040 Ind Tech, Tech Lab	31
041 Ind Tech, Appl Match	31
042 Ind Tech, Precision Maching	31
043 Ind Tech, Woods	31
049 Banquets, DR/CR	61 & 7969
059 Field Trips, DR/CR	all
060 Misc. General Purpose	01 & 31
061 Head Start	21, 7930, 97, 98, 99
062 Transportation, Extra Curricular	99
063 Transportation, Other	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	

Note: Other than Homelink and Contract Based at Lincoln and WaHi, location numbers will not be used; all other base contracts will be reflected as 000.

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).

Unique Identifiers currently in place:

- 0012 ROTC related; programs 7910 and 3110
- 028 Payroll related to ASB reimbursement; charged to program 01 only with Location Code
- 5276 Program 01 with Location Code for Teachers’ professional development (\$150 @ WEA)
- 7969 All ECEAP related expenditures, used with Location Code 069