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COMMISS

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Uniform Chart of Accounts (UCOA)

Rhode Island

Department of Education

UCOA Accounting Manual:

Uniform System of Accounting

&

Uniform Chart of Accounts

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*ABRIDGED VERSION: KEY SECTIONS*

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Section A – The UCOA Abridged Accounting Manual

Introduction

Pursuant to legislative mandate, the Rhode Island Department of Education (“**RIDE**”) and the Office of the Auditor General developed a Uniform System of Accounting, including the Uniform Chart of Accounts (“UCOA”). We are pleased to present the most recent updated ***Rhode Island UCOA Accounting Manual***which assists School Districts and Charter Schools in their crucial tasks of managing tax dollars invested in education and accounting for those dollars in a way that supports informed decision making. Rhode Island statutes require School Districts and Charter Schools to use systems to record their financial affairs that comply with the definitions, instructions, and procedures published in the Manual.

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Background

Rhode Island statutesrequire School Districts and Charter Schools (collectively referred to a “Districts” in the Manual) to follow the definitions, instructions, and procedures in the *Rhode Island UCOA Accounting Manual (“****UCOA Accounting Manual****”)*. This edition ofthe ***UCOA Accounting Manual***provides accounting policies and procedures, as well as guidance in implementing those policies and procedures.

The UCOA Accounting Manual - Abridged Version

This document – The ***UCOA Accounting Manual – Abridged Version*** contains certain key information about common issues and methods required in UCOA. Users may find this ***Abridged Version*** easier to use and locate guidance on technical issues and requirements of UCOA.

The complete ***UCOA Accounting Manual*** is a comprehensive manual that delineates the Uniform Chart of Accounts in extensive detail and also addresses technical accounting issues common to all Rhode Island Districts. The full and complete ***UCOA Accounting Manual*** is available from RIDE.

The key accounting personnel in each District should review this Manual in become familiar with all of the requirements and rules. The ***UCOA Accounting Manual*** is a continual work in progress and is periodically updated to maintain its accuracy and usefulness as accounts are added, deleted, or modified, and as new technical issues arise. The major sections of is ***Abridged Version*** are as follows:

* Introduction to the **UCOA Accounting Manual** and the ***Abridged Version*** (Section A)
* Technical Guidance for selected transactions and events (Section B)
* Special Rules and Guidance for Charter Schools (Section C)
* UCOA Download and Upload Requirements (Section D)
* Frequently Asked Questions (Section E)
* Segment Account Numbers (Section F)
* Recent Updates to the UCOA Accounting Manual (Section G)
* Searchable Key Words (Appendix H)

Several ways to find information in the***UCOA Accounting Manual – Abridged Version*** are noted below.

1) ***Interactive Table of Contents*.** By searching the table of contents and clicking on the page number you wish, it will open up directly to that page.

2) ***Bookmarks.*** Bookmarks will also take you directly to the topic you select. To access “Bookmarks”, press Ctrl-F, or click View > Navigation Pane. Browse by Headings. Heading styles have been pre-applied by the author, and will appear in the Navigation Pane*. Note: The Navigation Pane will not display headings that are in tables, text boxes, or headers and footers*

1. ***Key Word or Phrase Search.*** Perform a Key Word or phrase search using the Find tool under the HOME menu. Type in the word or series of words you wish to search for. The words you selected will appear in the Navigation Pane*. A list of suggested Key Words is included in* ***Appendix H – Searchable Key Words****.*
2. ***“Go To”.*** Use the “Go To” function in Word (activate by pressing Control-G or the F5 key) to enter a page number to jump to in the***UCOA Accounting Manual***, or select a Bookmark from the list.

Updates to this Abridged Manual

This ***Abridged Version*** will be updated periodically for new accounts, changes in accounts, rules, etc. When updates are made, a notification will be provided to Districts of the update. Each update will be documented in the accompanying **UCOA Workbook** – an Excel file - on the “*Notes*” page.

***\* \* \* \* \****

Section B – Guidance for Selected UCOA Topics

Overview

The ***UCOA Accounting Manual*** contains many accounts for each UCOA Segment. All accounts contain specific definitions relating to content. Many also contain restrictive rules for what, when, and how to use certain accounts in different circumstances. The definitions and restrictions for the Fund, Location, Function, Subject, Program, and Job Classification Segments are often readily apparent given the specific nature of those particular Segments and the specific accounts contained within each Segment. The Object Segment contains many accounts that share this attribute, but also contains others that by their nature are more generic and subject to individual interpretation regarding content and use.

**A key characteristic of UCOA is that, whereas the individual accounts in the Segments may be easily understood on their own, their use in conjunction with each other segments, and with specific Object accounts can be complex.**

**To aid the user through the numerous combinations that can occur with the development or use of an Account String, UCOA contains many governing Concepts, Policies, Mandatory Method Rules, and other specific rules regarding their interaction and intersection.**

This Chapter provides an overview of selected topics that are either technical in nature, contain complex and numerous rules, or have been to be applied incorrectly.

These topics are presented alphabetically below.

Accounts not Reportable to the UCOA Database

### *Background*

This section focuses on the various rules and requirements for reporting accounting data to RIDE for inclusion in the UCOA Database.

### *Requirements*

Several times each year, RIDE requires each District, Charter School, and Collaborative to submit a file to RIDE in compliance with the rules and requirements set forth in Chapter X – UCOA Download and Upload Requirements. Certain Account Strings are **not** to be included with this file. The excluded accounts (along with the accompanying Account Strings) are:

* ~~Object~~ **~~41706~~** ~~(Student Organization Membership Dues and Fees)~~
* Update effective for years beginning July 1, 2020, Object 41706 (Student Organization Membership Dues and Fees) was previous to FY 21, also excluded. Pursuant to the updated rules for Accounting for Fiduciary Activities, Object 41706 must be reported in the UCOA Uploads if such Object is used.
* Objects **45201-45209** (Fund Transfers In)
* Object **46402** (Internal Service Fund Revenue)
* Object **46403** (Employee/Employer Contributions)
* Objects **59101-59109** (Fund Transfers Out)
* Object Series **57900** (Depreciation)
* Object **60000** (Indirect Costs – Accelegrants Reporting)
* Any Object account in the Contra Accounts Series **60000** (for Revenue) and **70000** Series (for Expenditures)
* All transactions recorded in Fund Type 70 (Internal Service Funds)

Refer to Chapter X in the **UCOA Accounting Manual** for more information on this Topic.

### *FAQ’s*

None.

Accounts Level Use Requirements for each Segment

### *Background*

This section focuses on the various rules and requirements related to the “level” of reporting for each UCOA Segment. Each Segment has unique and specific rules as well as structural differences.

The account structure in each UCOA Segment is predicated on a “*generational hierarchical*” numbering methodology. By this we refer to Parent, Child, Grandchild (often called Header, Account, and Sub Account; or Summary, Intermediate, and Detail) type of accounts. This relationship can be illustrated in an outline format as follows:

**Parent** (Header or Summary) **100**

**Child** (Account or Intermediate) **120**

**Grandchild** (Sub Account or Detail) **121**

**Grandchild** (Sub Account or Detail) **122**

**Grandchild** (Sub Account or Detail) **123**

**Child** (Account or Intermediate) **160**

**Grandchild** (Sub Account or Detail) **167**

**Grandchild** (Sub Account or Detail) **168**

The goal for the **Grandchild** is to be related to the **Child** and **Parent** such that a logical roll-up of information is possible. The relationship between the **Child** and the **Parent** is similar. In the example above, note the commonality of the first digit in all codes (1) for the **Parent** and the commonality to the second digit to each **Grandchild** to its higher level **Child** (2 and 6) for each **Child**.

The **Grandchild** is the lowest level of data and represents the most detail available. When this data is “rolled up” to the next level, ***Child***, summarization can be done on a slightly higher level, with details becoming less available. The next level up, ***Parent***, represents the highest roll-up of summary data available. The District or the need to gather information for the UCOA Database will dictate which level of information is appropriate for the analysis performed.

Each UCOA Segment contains a unique and specific hierarchy, all with required recording levels and some with additional flexibility for further detail level account usage.

### *Fund Segment*

The **Fund** Segment is comprised of eight digits, divided into two components. The first component is comprised of two digits and represents the Fund Type, such as General Fund (10) and Debt Service (40). The remaining six digits represent the specific “Subfund” that is a subset of the Fund Type. Each type of Fund Type will use these six digits in various capacities and attach different meaning to each of the digits. All eight digits are required to be used in all cases.

Header accounts in the Fund Segment may **not** be used with accounting transactions. There are two exceptions to this rule:

* Fund 10000000 (General Fund) may be used with accounting transactions as there are no subfunds in the General Fund family.
* Fund 2500000 (Indirect Cost Holding Account) may be used as a **Temporary** Holding Account for account for Indirect Costs, but all transactions recorded in Fund 2500000 must be transferred to proper Fund accounts prior to submission of the “UCOA Upload File” to RIDE. Refer to FAQ 264 (Indirect Cost Accounts and Fund Transfer Accounts) in the **UCOA Accounting Manual** for further guidance. Also see the Worksheet entitled “Indirect Cost Transactions” in the **UCOA Workbook** for step-by-step guidance using two allowable methods including the use of Fund 25000000.

Header accounts in the Fund Segment that may **not** be used with accounting transactions are as follows:

| *Number* | *Name* |
| --- | --- |
| 20000000 | Special Revenue Funds |
| 21000000 | Federal Revenue through State |
| 22000000 | Federal Revenue - Direct from Federal Government |
| 23000000 | State Revenue |
| 24000000 | Local Revenue |
| 24010000 | Local Revenue - Foundations |
| 24020000 | Local Revenue - Unclassified |
| 24030000 | Local Revenue - Corporate Grants |
| 24040000 | Local Revenue - Private Donation and Grants |
| 24050000 | Local Revenue - Other Restricted |
| 24060000 | Local Revenue – Custodial Accounts Under the Control of the LEA |
| 26000000 | *Unassigned. Contact RIDE for Validation.* |
| 27000000 | *Unassigned. Contact RIDE for Validation.* |
| 28000000 | *Unassigned. Contact RIDE for Validation.* |
| 29000000 | *Unassigned. Contact RIDE for Validation.* |
| 30000000 | Capital Projects Funds |
| 31000000 | Financed Projects |
| 32000000 | Other Projects |
| 40000000 | Debt Service Funds |
| 50000000 | Permanent Funds |
| 60000000 | Enterprise Funds |
| 70000000 | Internal Service Funds |
| 80000000 | Trust Funds |
| 90000000 | Custodial Funds |

Refer to the Special Revenue Fund and Revenue Objects section in this Chapter for additional information on this topic.

Also Refer to the Custodial Funds section in this Chapter for additional information on this topic.

### *Location Segment*

The **Location** Segment is comprised of five digits, divided into two components (XX|XXX), or (Location Type | School ID or Department), sometimes presented as (XXXXX). The first component has a Parent only hierarchy; the second has a Parent-Child hierarchy (PC). **All five digits are required to be used in all cases.**

***Department Location Types***

The Location accounts for Departments is comprised of two components as follows: XX|XXX. The structure of the Department accounts for Central Office, Education Services, and Business Services (Location Types 00, 01, and 02, respectively) allow for further subdivision according to local needs. The first component is required to be used. The second component is required also, but use of the detail level accounts (those not ending in 00) is optional.

For example, the following is required for Reporting purposes, if the related optional accounts are not used:

01|100 Educational Services | Superintendents Office

Whereas, the following is optional for use within the Accounting System and for Reporting purposes:

01|105 Educational Services | Development Office

***School Location Types***

The Location accounts for Schools are comprised of two components as follows: XX|XXX. The structure of School accounts ***requires*** further subdivision according to local needs. The first component is required to be used. The second component is required also, but in many cases the number may be assigned by the District, in others, the number is assigned by RIDE.

Location Types for Schools are as follows

| *Location Type(XX|)* | *Type of School* | *School ID (|XXX)* |
| --- | --- | --- |
| 03 | Elementary Schools | Assigned by District |
| 04 | Middle Schools | Assigned by District |
| 05 | High Schools | Assigned by District |
| 06 | Alternative Schools/Programs | Assigned by District |
| 07 | Other Schools | Assigned by RIDE |
| 08 | Non-Public/Private Schools | Assigned by RIDE |
| 09 | Preschools (in District) | Assigned by District |
| 10 | Charter Schools | Assigned by RIDE |
| 11 | Education Service Agencies (Collaboratives) | Assigned by RIDE |
| 12 | State Department of Education (RIDE) | Assigned by RIDE |
| 13 | Public Out of State | Assigned by RIDE |
| 14 | Adult Education | Use only 14906 |
| 15 | Transportation Out of District Locations | Use only 15902 |
| 17 | Summer and Other Camps | Use only 17000 |
| 23 | Summer School - Elementary Schools | Use 23907 or may use 23XXX where XXX is the ID of the specific School |
| 24 | Summer School - Middle Schools | Use 24907 or may use 24XXX where XXX is the ID of the specific School |
| 25 | Summer School - High Schools | Use 25907 or may use 25XXX where XXX is the ID of the specific School |
| 33 | After School - Elementary Schools | Use 33903 or may use 33XXX where XXX is the ID of the specific School |
| 34 | After School - Middle Schools | Use 34903 or may use 34XXX where XXX is the ID of the specific School |
| 35 | After School - High Schools | Use 35903 or may use 35XXX where XXX is the ID of the specific School |
| 43 | Before School - Elementary School Students | Use 43904 or may use 43XXX where XXX is the ID of the specific School |
| 44 | Before School - Middle School Students | Use 44904 or may use 44XXX where XXX is the ID of the specific School |
| 45 | Before School - High School Students | Use 45904 or may use 45XXX where XXX is the ID of the specific School |

***Other Location Types***

The Location account for Other Location Types is comprised of two components as follows: XX|XXX. The structure of these types ***require*** further subdivision according to local needs. The first and second component is required to be used and have been assigned by RIDE.

Other Location Types are as follows:

| *Location Type (XX|)* | *Other or Type of School* | *School ID (|XXX)* |
| --- | --- | --- |
| 16 | Payments for Debt Service | Use only 16000 |
| 18 | Payments for Retiree Benefits | Use only 18000 |
| 19 | Interagency Fund Transfers | Use only 19000 |
| 20 | Other State Agencies | Use only 20000 |
| 08 | In-District Schools Allocation Holding Account | Use only 08999 |
| 99 | Reserved for Balance Sheet, Revenue Custodial Accounts, and Allocation Accounts | Use only:  99996 for Expenditures related to Fiduciary Activities *(alternative method – refer to Object 59701)*, 99997 for Balance Sheet Transactions,  99998 for Revenue Transactions, and  99999 for General Allocation Holding Account |

Refer to the Location Segment Rules section in this Chapter for additional information on this topic.

### *Function Segment*

The **Function** Segment is comprised of three digits (XXX), with a Parent-Child-Grandchild (PCG) hierarchy. All Districts must use the lowest level possible, which for the Function segment is the Grandchild Level (e.g. 000, 111, 215, 332, 431, 532, etc.).

Entries are not allowed in the Child accounts (e.g. 110, 220, 330, etc.) or the Parent accounts (e.g. 100, 200, etc.), except for Function 000.

**All three digits are required to be used in all cases.**

Refer to the Function Segment Rules Revenue Fund and Revenue Objects section in this Chapter for additional information on this topic.

### *Program Segment*

The **Program** Segment is comprised of two digits (XX), with a Parent-Child (PC) hierarchy. The Parent level is often appropriate (e.g. 10, 20, etc.). However, Program 60 may not be used with any transaction. For this *family*, the Child accounts are required for Adult Education (61), Summer School (62), After School (63), and Before School (64) transactions. For other Child level accounts, if the charge is applicable and discernible, specific Child accounts should be used, otherwise, use of Parent level is appropriate for transactions.

**Two digits are required to be used in all cases.**

Refer to the Program Segment Rules section in this Chapter for additional information on this topic.

### *Subject Segment*

The **Subject** segment is comprised of four digits (XXXX), with a Parent-Child hierarchy (PPCC). The Parent level is often appropriate (e.g. 0000, 0700, 1000, 2500, etc.). However, Subject 2100 (Special Education) may not be used with any transaction. For this *family*, the Child accounts (2101-2115 and 2119-2146) are required all Special Education transactions.

Further, Subject 2700 may not be used with any transaction. For this *family*, the Child accounts are required for Adult Education (2701), Summer School (2702), After School (2703), and Before School (2704) transactions.

Also, there are several Child level accounts which **are required to be used** in place of the Parent level account as follows:

* 0030 – Hospitalized – Non-Special Education Students (used in place of Subject 0000) for this particular purpose.
* 1400 series – For Career Technical Education (CTE), use of the Child level accounts is required with Program 30 only. See Mandatory Method Rule 120 **(MMR120)** for additional information.

**All four digits are required to be used in all cases.**

Refer to the Subject Segment Rules section in this Chapter for additional information on this topic.

### *Object Segment*

The **Object** Segment is comprised of five digits (XXXXX). The Object segment includes five types of accounts: Assets, Liabilities, Equity, (collectively the “Balance Sheet Objects”), Revenue Objects, and Expenditure Objects.

**All five digits are required to be used in all cases.**

### *Object Segment – Balance Sheet Accounts*

The structure of the Balance Sheet accounts is as follows: (PPPCC). In this structure, P represents the Parent number and C represents the Child account for detail accounts. Further, PPP represents mandatorily assigned accounts and CC represents account numbers selected at the discretion of each District.

For Balance Sheet accounts, the first component (PPP) represents the account type (first digit – PXX) and the group (second and third digits - XPP). The numbering methodology and content for this component is uniform in UCOA. The first digit (PXX) in this component is used to designate Assets (1), Liabilities (2), and Equity (3) accounts.

The second and third digits (XPP) represent a specific account group such as Cash, Accounts Receivable, and Fund Equity accounts.

For example, Cash and Investment accounts are included in the Object 10000 to 10900 Series; Accounts Receivables, the Object 12000 to 12900 Series; and Deferred Revenue, the 23000 to 23900 Series, etc. Specific accounts are required for Fund Equity Accounts. See below for more information on the Fund Equity Accounts.

The second component (CC) represents the specific account and is generally available for use at the discretion of each District as the specific account would fit logically underneath the first component. For most Objects, two digits may be used as needed. However, six Balance Sheet Object accounts have been identified for Mandatory assignment and use as follows:

*Object Number Name*

* 16001 Net Pension Asset
* 16002 Deferred Pension Outflows
* 22001 RIHEBC (RI Health and Education Building Corp)
* 22002 Bonds Other
* 25001 Net Pension Liability
* 25002 Deferred Pension Inflows

Objects 16001, 16002, 25001, and 25002 are to be used only by the following Districts:

* 480 UCAP (Urban Collaborative Accelerated Program)
* 500 New England Laborers
* 960 Bristol Warren
* 970 Exeter-West Greenwich
* 980 Chariho
* 990 Foster-Glocester

Refer to the Balance Sheet Chapter in the **UCOA Accounting Manual** for the Object 10000 and 20000 Series for additional information on Asset and Liability accounts, respectively.

Related to Fund Equity accounts, the accounts required pursuant to GAAP are as follows:

| *Account Number* | *Account*  *Name* | *Applicable*  *Fund Types* |
| --- | --- | --- |
| 313xx | Fund Balance - Unassigned | Fund Types 10-50 |
| 314xx | Fund Balance - Assigned | Fund Types 10-50 |
| 315xx | Fund Balance - Restricted | Fund Types 10-50 |
| 318xx | Fund Balance - Committed | Fund Types 10-50 |
| 319xx | Fund Balance - Non-Spendable | Fund Types 10-50 |
|  |  |  |
| 321xx | Fiduciary Funds – Net Assets Held in Trust | Fund Types 80-90 and 2406 |
|  |  |  |
| 343xx | Proprietary Fund Balance - Unassigned | Fund Types 60-70 |
| 344xx | Proprietary Fund Balance - Assigned | Fund Types 60-70 |
| 345xx | Proprietary Fund Balance - Restricted | Fund Types 60-70 |
| 347xx | Proprietary Fund Balance - Committed | Fund Types 60-70 |
| 348xx | Proprietary Fund Balance **-** Non-Spendable | Fund Types 60-70 |

Refer to the Balance Sheet Chapter in the **UCOA Accounting Manual** for the Object 30000 Series for additional information on Fund Equity accounts.

### *Object Segment – Revenue Accounts*

The structure of the Revenue Object accounts is as follows: (PCGGG). In this structure, “P” represents the Parent number, which for Revenue accounts is predominantly 4, but 6 is allowed or required in certain circumstances; and “C” represents the Child account for which detail accounts will roll up for reporting purposes. The GGG represents detail level at which **all** entries are recorded. Entries at the Parent Level (#0000) and Child Levels (##000) are not allowed.

Refer to the Revenue Chapter of the **UCOA Accounting Manual** for the Object 40000 Series for more information on Revenue Accounts.

Refer also to the Special Revenue Fund and Revenue Objects section and the Refunds, Reimbursements, and Miscellaneous Revenue sections, both in this Chapter for additional information on these topics.

### *Object – Expenditures*

The structure of the Expenditure Object accounts is as follows: (PCGGG). In this structure, “P” represents the Parent number, which for Expenditure accounts is predominantly 5, but 6, or 7 is allowed or required in certain circumstances; and C represents the Child account for which detail accounts will roll up for reporting purposes. The GGG represents detail level at which all entries are recorded. Entries at the Parent Level (#0000) and Child Levels (##000) are not allowed.

Refer to the Expenditures Chapter of the **UCOA Accounting Manual** for the Object 50000 Series for more information.

Refer also to the all other sections in this Chapter will relate predominantly to selected Expenditure-related topics.

### *Job Classification Segment*

The **Job Classification** Segment is comprised of four digits (XXXX), with a Parent-Child-Grandchild hierarchy (PCGG). Entries at the Parent level (#000) are not allowed, except for Job Classification 0000. As a minimum, the Child level (PC00) must be used only for those specific Grandchild accounts included in each Child section. Alternatively, Districts may use the Grandchild level (PCGG) as designated for each section.

There are eight exceptions to use of the Child level accounts – all related to Teachers. For the following accounts, the Grandchild level Job Classification account **must be used when applicable:**

* Job Classification account 1294 (Long-Term Substitute Teachers).
* Job Classification accounts 1295-1299 (Short-Term Substitute Teachers).
* Job Classification account 1308 (Virtual Learning Teacher).
* Job Classification account 1399 (Virtual Teachers – Hybrid Classes).

If the Child level is used, all Teachers in Job Classification 1100, 1200, and 1300 Series, may be posted to either account 1100, account 1200, or account 1300, irrespective of their grandchild account numbers. This rule does not apply to any other sections except the 1100, 1200, and 1300 Series of the Job Classification.

### *FAQ’s*

For additional information, refer to FAQ 15.

Adult Education

### *Background*

This section focuses on the various rules and requirements for accounting for Adult Education activities provided for the benefit of adult learners.

### *Relationship to the Location Segment*

Instructional-related costs associated with Adult Education are charged to Location 14906 (Adult Education – Adult Education).  Administrative costs associated with Adult Education are charged to Location 01800 (Adult and Continuing Education).

Irrespective of the physical location of an Adult Education program, all Adult Education locations are considered to be an **In-District Location.** In-District Locations are any Location under the direct control of the District. Out-of-District Locations are locations "owned or controlled" by other entities, irrespective of their geographic location. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

### *Relationship to the Program and Subject Segments*

To comply with the *“Essence of the Flavor Concept”,* costs for Adult Education may be aligned with most Subject accounts as allowed by Object Intersection Rules, but often will intersect with Subject 2701 (Adult Education).

The *“Dual Identification Concept”* requires that Adult Education activities must be identified in at least two Segments, one of which must be the Location Segment. The other may be either the Program Segment or the Subject Segment that align with each activity. This rule is always followed, except in the following instances:

* If the Object Intersection Rule for the Object used requires specific accounts in the Program and Subject Segments other than Program 61 and Subject 2701, those specifically required accounts must be used. The same applies to the Location Segment.
* If the charge is related to Special Education, then Program 20 and Subject 2100 series accounts must be used. With Program 20, Subject 2701 may not be used.
* If the charge is related to Bilingual/ESL, then Program 40 must be used with Subject 2701 only.
* To conform to the requirements of the use of Program 40, Subject accounts 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may not be used with Adult Education Locations.

Below is a use-matrix for the Program and Subject Segments for complying with the various Adult Education-related rules for the following Locations:

* 14906 Instructional-related costs for Adult Education Students
* 01800 Administrative Costs for Adult Education activities

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### *Textbooks*

The costs of Textbooks that are required to be purchased by a District and provided for Adult Education students are assigned to a specific Object account – Object 56408 (Other Textbooks). The Object Intersection Rules for Object 56408 are as follows:

* Fund – Use any Fund Type except 40 and 90.
* Location – Use Location 14906 (Adult Education) only.
* Function – Use Function 122 (Instructional Materials, Trips and Supplies) only.
* Program - Use Program 61 (Adult Education) only.
* Subject – Use Subject 2701 (Adult Education) only.
* Job Classification – Use Job Classification 0000 only.

### *FAQ’s*

For additional information, refer to FAQ’s 205, 236, 315, 360, and 383.

Advertising Costs

### *Background*

This section focuses on the various rules and requirements for accounting for Advertising costs.

The definition of Object 55401 (Advertising Costs) states, “Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property.”

The Object Intersection Rules for this Object are very specific and often are applied incorrectly. The specific Object Intersection Rules for Object 55401 are noted below.

* Fund: Use any Fund Type except 40 and 90.
* Location: Use Location 00000 (Central Office) only.
* Function: Use Functions 332 (Business Operations) or 531 (Superintendent and School Board.
* Program: Use any Program except 97, 98, and 99.
* Subject: Use Subject 2500 (Non-Instruction) only.
* Job Classification: Use Job Classification 0000 only.

For the purposes of clarification, costs for developing advertising content and layout or public relations services are recorded in account 53406 (Other Services) and not in Object 55401.

### *FAQ’s*

None.

After School

### *Background*

This section focuses on the various rules and requirements for accounting for After School activities provided for the benefit of Elementary, Middle and High School students.

### *Athletic Programs and other Activities that occur “after school”*

Co-Curricular and Extracurricular activities that typically occur “after school” are **not** considered to be an After School program. Examples include student government, athletics, band, choir, clubs, and honors societies. For these, use Program 90 (Co-Curricular and Extracurricular Activities) and not Program 63 (After School Programs) or Subject 2703 (After School Programs).

Enrichment programs and other activities not aligned to Program 90 that occur “after school” will align with Program 63 (After School Programs) or Subject 2703 (After School Programs), unless an Object Intersection Rule for the Object account selected specifies otherwise.

### *Relationship to the Location Segment*

In selecting the Location account to use, the Location Type will be based on the School-Level (Elementary, Middle, or High) of the students irrespective of the actual physical location of the school facility being used for those same students. This complies with the “*Follow the Student Concept*”. For example, classes for Elementary School students may be held in a High School facility. In this example, the Location account to be used to comply with the “*Follow the Student Concept”* will be Location Type 33 for Elementary Schools and not Location Type 35 for High Schools. This treatment will apply to all situations where the location used is not the same type that normally houses the Student cohort group.

Irrespective of the physical location of an After School program, all After School locations are considered to be an **In-District Location.** In-District Locations are any Location under the direct control of the District. Out-of-District Locations are locations "owned or controlled" by other entities, irrespective of their geographic location. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

For Instructional-related costs for Elementary School students use Location Type 33 with Location 903 (After School Programs), or if a specific building number is necessary for regulatory or reporting purposes, Districts may substitute the School ID number of each specific school. For example, if XYZ Elementary School (ID number 356) is used for After School activities and such identification of the school is necessary, the proper Location to be used would be 33356. For purposes of clarity, the following School ID’s are restricted and may not be used with Location Type 33: 900, 901, 902, 904, 905, 906, 907, 996, 997, 998, and 999.

For Instructional-related costs for Middle School students use Location Type 34 with Location 903 (After School Programs) or if a specific building number is necessary for regulatory or reporting purposes, Districts may substitute the School ID number of each specific school. For example, if LMN Middle School (ID number 348) is used for After School activities and such identification of the school is necessary, the proper Location to be used would be 34348. For purposes of clarity, the following School ID’s are restricted and may not be used with Location Type 34: 900, 901, 902, 904, 905, 906, 907, 996, 997, 998, and 999.

For Instructional-related costs for High School students use Location Type 35 with Location 903 (After School Programs) or if a specific building number is necessary for regulatory or reporting purposes, Districts may substitute the School ID number of each specific school. For example, if ABC High School (ID number 133) is used for After School activities and such identification of the school is necessary, the proper Location to be used would be 35133. For purposes of clarity, the following School ID’s are restricted and may not be used with Location Type 35: 900, 901, 902, 904, 905, 906, 907, 996, 997, 998, and 999.

Administrative costs associated with After School are not required to be charged to a specific Location account, but must be charged to an appropriate account in Location Type 01 (Education Services).

### *Relationship to Program and Subject Segments*

To comply with the *“Essence of the Flavor Concept”,* costs for After School may be aligned with most Subject accounts as allowed by Object Intersection Rules, but most often will intersect with Subject 2703 (After School).

The *“Dual Identification Concept”* requires that After School activities must be identified in at least two Segments, one of which must be the Location Segment. The other may be either the Program Segment or the Subject Segment that align with each activity. This rule is always followed, except in the following instances:

* If the Object Intersection Rule for the Object used requires specific accounts in the Program and Subject Segments other than Program 63 and Subject 2703, those specifically required accounts must be used. The same applies to the Location Segment.
* If the charge is related to Special Education, then Program 20 and Subject 2100 series accounts must be used. With Program 20, Subject 2703 may not be used.
* If the charge is related to Bilingual/ESL, then Program 40 must be used with Subject 2703 only.
* To conform to the requirements of the use of Program 40, Subject accounts 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may not be used with After School Locations.

Below is a use-matrix for the Program and Subject Segments for complying with the various After School-related rules for the following Locations:

* 33903 or 33XXX Instructional-related costs for Elementary After School Students
* 34903 or 34XXX Instructional-related costs for Middle After School Students
* 35903 or 35XXX Instructional-related costs for After High School Students
* Location Type 01 Administrative Costs for After School activities

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### *Relationship to Compensation Accounts*

The definition for Object 51308 (After School Pay) states: “Amounts paid to full and part-time staff for services related to after-school programs irrespective of other duties performed subject to compensation amounts in other compensation-related accounts.”

Accordingly, Object 51308 is to be used for employees engaged to work in After School programs that are in addition to normal compensation amounts or if hired only for After School. The only exception is for Substitutes for After School, wherein Object 51115 (Salaries – Substitutes) is to be used instead of Object 51308. All other Compensation accounts, except Object 51110 (Regular Salaries), may be used in the same manner as those related to the regular school session for the specific purpose of each Object.

### *FAQ’s*

For additional information, refer to FAQ’s 18, 249, 360, and 383.

Agency Funds (Fund Type 90)

Effective beginning in FY 20-21, the rules related to Agency Funds were changed and the name was changed to Custodial Funds. Refer to Custodial Funds in this Chapter.

Before School

### *Background*

This section focuses on the various rules and requirements for accounting for Before School activities provided for the benefit of Elementary, Middle and High School students.

### *Athletic Programs and other Activities that occur “before school”*

Co-Curricular and Extracurricular activities that typically occur “before school” are **not** considered to be a Before School program. Examples include student government, athletics, band, choir, clubs, and honors societies. For these, use Program 90 (Co-Curricular and Extracurricular Activities) and not Program 64 (Before School Programs) or Subject 2704 (Before School Programs).

Enrichment programs and other activities not aligned to Program 90 that occur “before school” will align with Program 64 (Before School Programs) or Subject 2704 (Before School Programs), unless an Object Intersection Rule for the Object account selected specifies otherwise.

### *Relationship to the Location Segment*

In selecting the Location account to use, the Location Type will be based on the School-Level (Elementary, Middle, or High) of the students irrespective of the actual physical location of the school facility being used for those same students. This complies with the “*Follow the Student Concept*”. For example, classes for Elementary School students may be held in a High School facility. In this example, the Location account to be used to comply with the “*Follow the Student Concept”* will be Location Type 43 for Elementary Schools and not Location Type 45 for High Schools. This treatment will apply to all situations where the location used is not the same type that normally houses the Student cohort group.

Irrespective of the physical location of a Before School program, all Before School locations are considered to be an **In-District Location.** In-District Locations are any Location under the direct control of the District. Out-of-District Locations are locations "owned or controlled" by other entities, irrespective of their geographic location. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

For costs related to Elementary School students use Location Type 43 with Location 904 (Before School Programs), or if a specific building number is necessary for regulatory or reporting purposes, Districts may substitute the School ID number of each specific school. For example, if XYZ Elementary School (ID number 356) is used for Before School activities and such identification of the school is necessary, the proper Location to be used would be 43356. For purposes of clarity, the following School ID’s are restricted and may not be used with Location Type 43: 900, 901, 902, 903, 905, 906, 907, 996, 997, 998, and 999.

For costs related to Middle School students use Location Type 44 with Location 904 (Before School Programs) or if a specific building number is necessary for regulatory or reporting purposes, Districts may substitute the School ID number of each specific school. For example, if LMN Middle School (ID number 348) is used for Before School activities and such identification of the school is necessary, the proper Location to be used would be 44348. For purposes of clarity, the following School ID’s are restricted and may not be used with Location Type 44: 900, 901, 902, 903, 905, 906, 907, 996, 997, 998, and 999.

For costs related to High School students use Location Type 45 with Location 904 (Before School Programs) or if a specific building number is necessary for regulatory or reporting purposes, Districts may substitute the School ID number of each specific school. For example, if ABC High School (ID number 133) is used for Before School activities and such identification of the school is necessary, the proper Location to be used would be 45133. For purposes of clarity, the following School ID’s are restricted and may not be used with Location Type 45: 900, 901, 902, 903, 905, 906, 907, 996, 997, 998, and 999.

Administrative costs associated with Before School are not required to be charged to a specific Location account, but must be charged to an appropriate account in Location Type 01 (Education Services).

### *Relationship to Program and Subject Segments*

To comply with the *“Essence of the Flavor Concept”,* costs for Before School may be aligned with most Subject accounts as allowed by Object Intersection Rules, but often will intersect with Subject 2704 (Before School).

The *“Dual Identification Concept”* requires that Before School activities must be identified in at least two Segments, one of which must be the Location Segment. The other may be either the Program Segment or the Subject Segment that align with each activity. This rule is always followed, except in the following instances:

* If the Object Intersection Rule for the Object used requires specific accounts in the Program and Subject Segments other than Program 64 and Subject 2704, those specifically required accounts must be used. The same applies to the Location Segment.
* If the charge is related to Special Education, then Program 20 and Subject 2100 series accounts must be used. With Program 20, Subject 2704 may not be used.
* If the charge is related to Bilingual/ESL, then Program 40 must be used with Subject 2704 only.
* To conform to the requirements of the use of Program 40, Subject accounts 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may not be used with Before School Locations.

Below is a use-matrix for the Program and Subject Segments for complying with the various After School-related rules for the following Locations:

* 43904 or 43XXX Instructional-related costs for Before School - Elementary School Students
* 44904 or 44XXX Instructional-related costs for Before School - Middle School Students
* 45904 or 45XXX Instructional-related costs for Before School – High School Students
* Location Type 01 Administrative Costs for Before School activities
* Location Type 01 Administrative Costs for Before School activities

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### *Relationship to Compensation Accounts*

There is no separately identified Object Compensation account for Regular Salaries for Before Schools activities. For Before School Regular Salary costs, use Object 51110.

### *FAQ’s*

For additional information, refer to FAQ’s 121, 197, 229, 238, 315, 322, 360, 361, 365, 360, and 383.

Building and Naming Account Strings

### *Background*

UCOA includes specific numbers and specific names for each code within each Segment. The Segments are to be combined into a string which when placed together represent a single account, referred to as an Account String.

This section focuses on the various rules and requirements for building Account Strings in compliance with UCOA.

### *Building an UCOA Account String*

When building an Account String, the process described below should be followed in the precise order noted.

* Determine the appropriate Fund account to use from the list of Funds.
* Determine the appropriate Object account to use. Refer to the **UCOA Accounting Manual** or **UCOA Workbook** for references and to look up topics and account numbers.
* If the Account String will be for an Expenditure Object, use the “OIR Guide” or the “Account String Tool”, both located in the **UCOA Workbook** to determine the Object Intersection Rules for the Object selected. This will guide you through the selections for the remaining Segments.
* Using the Object Intersection Rules, determine the other accounts to use for the other Segments in this order: Location, Function, Subject, Program (in selecting an appropriate Program account, the Subject account selected should be used as a guide), and finally Job Classification. Also use as a guide the tenets of the *“Order of Precedence Concept”*, other UCOA Concepts, and UCOA Policies as appropriate.
* If using the Account String Tool, check for error messages and determine why an error has been noted. **WARNING: The Account String Tool may yield incorrect responses due to the complexity of the numerous rules that may apply to the accounts selected. If you receive an “ERROR” message, first review the Object Intersection Rules of the Object selected. It is possible the proposed line may be correct even though it is marked as an error**.
* Make appropriate changes in the Account String to obtain compliance.

### *Naming UCOA Account Strings*

UCOA includes specific numbers and specific names for each code within each Segment. The Segments are to be combined into a string which when placed together represent a single account. Districts will want to identify accounts in a manner that will readily inform the reader of the content. To do so will require using the names from at least two or more segments to form the descriptor. It will be impractical to include the names from each Segment to form an account name.

The Object Segment will generally contain the primary cost category and should be the lead descriptor in the account name. Depending on the purpose and reason for the account to exist, account names from the other Segments can be combined to help form the descriptor.

For example, suppose we have costs for “Art Supplies”. There is not an Object account that is specific to Art Supplies, but there is an Object account for General Supplies and Materials (56101). To identify this cost as Art Supplies would require combining the Object account noted and the Subject account, Art (0200). Accordingly, the account name could be Supplies and Materials, Art. This would be sufficient to be informative to a user.

In this example, we combined with the Subject segment, but a District might also combine with the Fund, Location, Program, or Job Classification Segments to form the descriptor. Where there is sufficient space, a District may combine names from more than two Segments.

The best guidance is to start with the name from the Object Segment and couple this with one or more other Segments to define the account so the reader understands the contents of each account clearly.

Although uniformity of account names used in each accounting system will not be possible, every effort should be made by Districts to use the guidance provided herein for naming accounts.

### *FAQ’s*

For additional information, refer to FAQ’s 137, 142, 259, and 361.

Bus Operations

### *Background*

This section focuses on the various rules and requirements for accounting for buses used in District Operations – whether contracted or operated internally. This section also addresses the rules related to purchasing Buses.

Many Districts hire a Third-Party Contractor to transport students to and from school and other school-related activities such as athletic events, field trips, etc. Other Districts operate their own transportation systems using buses acquired for such purposes. Bus purchases are generally very large and can have a distortive impact on a District’s total costs and “Per Pupil Costs” owing to the large amount of expenditures which may occur sporadically.

Costs related to Buses are recorded in Object 57303 (Buses). The definition of Object 57303 states, “Expenditures for the initial cost and additional operating costs for buses. Includes the costs to reimburse Bus Contractors for the cost of inspecting buses and other vehicles. Also includes, for those Districts that operate their own bus services and do not contract for Transportation services, certain “As-If” costs calculated pursuant to the requirements of Mandatory Method Rule MMR095 – “*The Bus As-If Rule*”.”

### *Accounting for Bus Purchases*

For the purchase of buses, the proper Object account is Object 57303 (Buses). The segment intersections for Object 57303 are as follows:

* Fund: Use any Fund Type except 40 and 90.
* Location: Use Location 00000 only, however Location 15902 must be used if a fleet of buses is used exclusively for Out-of-District locations. *Note: If Location 15902 is used, Function 431 must also be used.*
* Function: Use Function 422 only for the initial purchase(s) of a bus or buses.   
  Use Function 311 with Location 00000 or Function 431 with Location 15902, as appropriate, for additional costs following the initial purchase.
* Program: Use any Program except 97, 98, and 99.
* Subject: Use Subject 2142 or 2500 with Program 20 series and Subject 2500 with all other allowed Programs.
* Job Classification: Use Job Classification 0000 only.

The use of Function 422 will not impact the operational definition of “Per-Pupil Costs” as Function 422 is excluded from the population of costs for that purpose.

However, we recognize this methodology allows for variances in comparisons to other Districts that contract for bus services instead of operating their own bus system. For those Districts that contract, the payment to the contractor includes the recovery of the cost of the buses by the contractor. To not include a comparable charge in the books of Districts who operate their own bus services could distort the analysis to Districts that contract. Accordingly, to provide for better comparability, the following Mandatory Method Rule (# 095) is required for use by Districts who operate their own bus services.

**MMR095 “The Bus As-If Costs Rule”:**

* + - * In the year of the acquisition of a bus or buses, the cost of the purchase must be charged to Function 422. Note: The term “bus” or “buses” is intended to be generic for purposes of the related Mandatory Method Rule. Accordingly, such related Mandatory Method Rule is also applicable to other purchased vehicles that are designed to transport multiple passengers that can be otherwise contracted for from a private contractor.
      * The District shall determine a reasonable Estimated Useful Life of such purchased buses.
      * Using the Estimated Useful Life of such purchased buses, the District shall use the Straight-line cost allocation method to calculate an annual amount representing a proportionate charge for the use of such purchased buses.
      * The District shall charge the amount representing the use of such purchased buses to appropriate Locations accounts, Function 311 or Function 431 as required, appropriate Program accounts, Object 57303, Subject 2500 or 2142 as required, and Job Classification 0000. In the year of acquisition, the amount may be prorated for the period from the purchase date to the end of the fiscal year. The charge shall be continued until the total cost has been charged over the period of the Estimated Useful Life.
      * To keep the Districts books in balance and properly stated for GAAP and internal reporting purposes, the Contra accounts must be used. Accordingly, a “mirror” of the Account String and amounts noted in the previous item must be recorded as a credit to the same segment accounts except the Object used shall be Object 77303 for all periods to which such charges are made to Object 57303.

### *FAQ’s*

For additional information, refer to FAQ’s 217, 275, and 349.

Career and Technical Education

### *Background*

This section focuses on the various rules and requirements for accounting for Career and Technical Education activities.

Career and Technical Education programs refer to activities delivered through traditional comprehensive and career-technical high schools, recognized charter schools, or campus-based classrooms that prepare students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers and further education beyond high school. Career and Technical Education programmatic costs are recorded in Program 30 (Career and Technical Education Programs) in the Program Segment.

Career and Technical Education Subjects encompass the body of related subject matter, or related courses, organized for the development of understanding about the technical, consumer, occupational, recreational, organizational, managerial, social, historical, and cultural aspects of industry and technology.

Trade and industrial occupations is a branch of career education which is concerned with preparing Students for initial employment or for upgrading or retraining workers in a wide range of trade and industrial occupations. Such occupations are skilled or semi-skilled and are concerned with layout designing, producing, processing, assembling, testing, maintaining, servicing, or repairing any product or commodity.

Instruction is provided through a combination of shop or laboratory experiences simulating those found in industry and classroom learning. Included is instruction for apprentices and journeymen. Career and Technical Education subject costs are recorded in the Subject 1400 series (Career and Technical Education) in the Subject Segment.

### *After School Athletic Programs*

Any after-school athletic program associated with Career and Technical Education activities should be reported in Program 90 (Co-Curricular and Extracurricular Activities) and not with Program 30 (Career and Technical Education Programs).

### *Accounting Requirements for Career and Technical Education Centers (CTCs)*

*Effective* ***July 1, 2020****, the previous rules related to accounting for CTC’s (shown stricken below) were hereinafter abated and the following rules are adopted.*

All Career and Technology Education (CTE) programs and classes must use Program 30 only with Subject 1400 Series accounts (Career and Technical Education).  For all In-District CTE classes, the use of specific CTE accounts Subjects 1401 through 14XX must be used wherever practical in place of Subject 1400.  This requirement applies whether the class is located in a Career and Tech Center or in a regular high school and irrespective if a program or class is “RIDE-approved”.

For Out-of-District CTE classes use of Subjects 1401 through 14XX is preferable, however use of Subject 1400 is allowed.

**Use of Program 10 with CTE classes is no longer required or allowed.**

Effective July 1, 2020 the following section is hereinafter deleted, but is preserved herein for purposes of transparency and clarity:

~~There are two types of Career and Technical Education Centers (CTCs). The first are known as “Approved CTCs” in which all or mostly all Subjects have been approved by RIDE. The second are known as a “Provisionally Approved CTC” in which selected Subjects at a District or Charter School have been approved by RIDE to qualify as a partial CTC.~~

~~A District or Charter School that has an Approved CTC must use Program 30 for those Subjects that are included in the Approved CTC. For these, the use of detail Subject accounts is required (e.g. 1405 for Construction, 1428 for Machine Technology). Note: A District may also provide classes in the Subject 1400 series that are not included in the Approved CTC; for these, use Program 10 instead of Program 30 and optionally use either Subject 1400 or the detail account in the Subject 1400 series.~~

~~A District or Charter School that has a Provisionally Approved CTC must also use Program 30 for those Subjects that are included in the Approved CTC. For these, the use of detail Subject accounts is required (e.g. 1405 for Construction, 1428 for Machine Technology). Note: A District may also provide classes in the Subject 1400 series that are not included in the Provisionally Approved CTC; for these, use Program 10 instead of Program 30 and may use Subject 1400 or the detail account in the Subject 1400 series.~~

~~For those Districts or Charter Schools that do not have either an Approved CTC or a Provisionally Approved CTC, but that have students who attend such classes in other Districts or Charter Schools, use the specific ID for the Type 07 or Type 10 Locations with Program 30 and the specific Subject account.~~

~~To recap: For costs related to Subjects included in an Approved CTC or a Provisionally Approved CTC, use Program 30 and the related Subject account in the 1400 series. For non-CTC related Subjects, use Program 10 and either Subject 1400 or the related Subject account in the 1400 series.~~

~~To confirm if a District or Charter School has a provisionally approved CTC, please contact the CTC Director in your District or the CTC Staff at RIDE.~~

### *FAQ’s*

For additional information, refer to FAQ’s 18 and 364.

Certified Teachers

### *Background*

This section focuses on the various rules and requirements for accounting for Certified Teachers included in Job Classification accounts in the 1100, 1200, and 1300 series.

### *Overview*

The accounts in the Job Classification 1100, 1200, and 1300 Series all relate to Teachers; the source of which is the **Certified List**. A District may elect to use only the Child Level (##00) account. If the Child level is used, all Teachers in Job Classification 1100, 1200, and 1300 Series may be posted to *either* accounts 1100, 1200, or 1300, irrespective of their Grandchild account numbers (e.g. 1104, 1257, 1314). This rule does not apply to any other sections except the 1100, 1200, and 1300 Series of the Job Classification segment.

The Grandchild accounts may be used at the option of the District or Charter School. If the Grandchild level accounts are used, they must be used as designated.

Teachers in Job Classification 1100, 1200, and 1300 Series are not categorized by grade level. However, specific grade levels PK to Grade-6 can be distinguished in the Subject segment (Subjects 0001 through 0008), if needed.

The exceptions to using Child level accounts are for accounts 1294-1299, all related to Substitute Teachers, and for accounts 1308 and 1399 related to Virtual Learning. For these accounts, the Grandchild level Job Classification account **must be used:**

* Job Classification account 1294 (Long-Term Substitute Teachers);
* Job Classification accounts 1295-1299 (Short-Term Substitute Teachers);
* Job Classification account 1308 (Virtual Learning Teacher); and
* Job Classification account 1399 (Virtual Teachers – Hybrid Classes).

### *Class Coverage*

Object 51339 (Class Coverage) is used for “Additional pay received by Certified staff or Non-Certified staff that covers a class or portion of a class due to absence where no substitute is available, where applicable by contract.”

When using this Object for Certified Teachers, use only Job Classifications 1295 - 1299 (Short-Term Substitute Teachers, irrespective of the “regular” Job Classification of the individuals performing the work. This accounting method is applied pursuant to the *“Follow the Purpose Concept”*, which is intended to track the activity, not the person performing the activity. The only Function accounts that may be used are 112, 211, 212, and 222 with Certified Teachers.

When using this Object for Non-Certified Teachers, use only Job Classification in the 4600 series (Aides and Other Non-Certified Staff. For Non-Certified Teachers, use only Function 113 (Instructional Paraprofessionals).

### *Parent-Teacher Conferences*

For additional stipends paid to teachers for Parent-Teacher conferences, use Object 51401 (Stipends – Other) and the following accounts for the noted Segments.

* Function 214 (Student Services – Instructional Related).
* Program 10 (Regular Elementary/Secondary Education).
* Subject 0000 (General Education) for this activity.
* The Job Classification account will be the regular Job Classification assigned to each Teacher.

If additional stipends are not provided for this activity, there is no requirement to isolate costs for this activity. Accordingly, use Object 51110 (Regular Salaries) and the appropriate Segment accounts for accounting for the base salary of each such Teacher.

### *Proctoring Exams*

For stipends paid to Teachers for proctoring exams, use Object 51401 (Stipends – Other) and the following accounts for the noted Segments.

* Function 241 (Academic Student Assessment).
* Program 10 (Regular Elementary/Secondary Education).
* Subject 0000 (General Education) for this activity.
* The Job Classification account will be the regular Job Classification assigned to each Teacher.

If additional stipends are not provided for this activity, there is no requirement to isolate costs for this activity. Accordingly, use Object 51110 (Regular Salaries) and the appropriate Segment accounts for accounting for the base salary of each such Teacher.

### *Technology Teachers*

For Technology Teachers for which compensation is paid pursuant to Object 51110 (Regular Salaries) the Subject accounts should be Subject 2000 (Technology Education/Computer Technology) for Middle or High Schools. Use Subject 0014 (Elementary – Computer/Keyboarding) or Subject 0000 (General Education) if related to an Elementary School.  Subjects 0014 and 2000 are the only Subjects that specifically relate to Technology.  Although these Subjects are most often associated with Computer Technology, they can apply to other types of Technology as well.

If, however, other Object Expenditure accounts are applicable and which contain use restrictions that would not allow the use of the Subject accounts noted, then those restrictions must be followed without exception.

For the purposes of clarification, Technology Teachers, when teaching classes, are charged to Function 111 (Instructional Teachers) and not to Function 121 (Pupil-Use Technology and Software).

### *The 20% Hands-On Rule as it relates to Teachers*

The 20% Hands-On Rule applies **ONLY** to the Function and Location segments. This rule was designed to relate to individuals who are performing in different capacities. It is not extensible to the Subject Segment for those who teach multiple and/or different classes.

The 20% Hands-On Rule for Function states that charges to the Function Segment for Salaries and Benefits for employees who perform multiple functions is to be recorded using the following guidelines: If an employee has a “Hands-On” relationship to any given activity (Function) and performance of those duties requires a minimum of 20% of their time, those costs must accordingly be charged to the appropriate Function accounts. If however, the role is more of an oversight role of supervising or managing others who perform the “Hands-On” work, and the oversight role is less than 20% of their time, charges to those Functions are not required, but are permissible.

A similar rule exists for the Location Segment as well.

An example of how the 20% Hands-On Rule is applied to the Location and Function Segments follows:

A Teacher teaches one section of Business Education (Subject 0300) and four sections of Technical Education/Computer Technology (Subject 2000). The Teacher spends 15% of his/her time on Subject 0300 and 85% of his/her time on Subject 2000. In addition, the Teacher teaches these classes at two different High Schools: Location 05101 - ABC High School and 05222 - XYZ High School, spending 70% of the time at ABC High School and 30% of the time at XYZ High School.

Accordingly, pursuant to the 20% Hands-On Rule, 70% of the compensation costs for this employee are charged to Location 05101 (ABC High School) and 30% is charged to Location 05222 (XYZ High School). These percentages also apply to the related Benefit accounts.

Since the Teacher is performing duties pursuant to only Function 111 for both Subjects taught, there is not a cross-over in the duties performed. Accordingly, costs applicable to each Location are recorded in Function 111.

Since the 20% Rule only pertains to the Location and Function Segment, it does not apply to the Subject Segment. Therefore, it is not required to record part of the costs in Subject 0300. They may all be charged to Subject 2000. However, Districts and Charters may opt to proportionally record costs in both Subjects at their discretion.

### *Travel-related Expenditures for Teachers*

Travel costs for Teachers are recorded in Object 55809 (Employee Travel for TEACHERS Only). No other Job Classifications, except Teachers may align with Object 55809. Function accounts that may be used with Object 55809 are restricted the following accounts with In-District Locations:

* 111 Instructional Teachers
* 112 Substitutes
* 121 Pupil-Use Technology and Software
* 122 Instructional Materials, Trips, and Supplies
* 211 Guidance and Counseling
* 212 Library and Media
* 213 Extracurricular
* 214 Student Services - Instructional Related
* 215 Academic Interventions
* 221 Curriculum Development
* 222 In-Service, Staff Development, and Support
* 231 Program Management
* 232 Therapists, Psychologists, Evaluators, Personal Attendants and Social

Workers

* 241 Academic Student Assessment

Use Function 431 (Public, Parochial, Private and Charter School Pass-Throughs) for Out-of-District Locations.

### *FAQ’s*

For additional information, refer to FAQ’s 41, 75, 97, 268, 320, 384, and 404. Refer also to the section on Substitute Teachers in this Chapter.

Compensation – Object Series 51000

### *Background*

This section focuses on the various rules and requirements for accounting for Compensation accounts in the Object 51000 series.

### *Overview*

The 51000 (Personnel Services - Compensation) account series is to be used only for those individuals that are regular or part-time employees of the District for which a specific Job Classification account is assigned. The 53000 (Purchased Professional and Technical Services) series is to be used for “contract” labor who are not employees of the District, are generally subject to Form 1099 reporting, and for which a specific Job Classification account is not used.

For all accounts in the 51000 Series, specific Job Classification accounts (1000 to 5200) must be used. The “None” account (Job Classification 0000) CANNOT be used with Object Series 51000.

### *Academic Fellowships (Object 51140)*

Use Object 51140 (Academic Fellowships) for pay received by qualified staff in furtherance of their studies designed to contribute to the professional competence of the instructional staff within the District based on District initiatives, pursuant to an Academic Fellowship (in lieu of Sabbatical leave). Also includes Teachers doing an internship to become an Administrator.

For costs related to Object 51140, use the following accounts for the Segments:

* **Fund:** Use any Fund Type except 40 and 90.
* **Location:** Use Location Types 00-06, and 09 and related departments or school locations only.
* **Function:** Use Function 221 only.
* **Program:** Use any Program except 00, 97, 98, and 99.
* **Subject:** Use any Subject except 2701, 2702, 2703, 2704, 9700, 9800, and 9900.   
  Use Subject 0000 for Elementary Schools and specific "Classroom Subjects" for Middle and High Schools. Refer to the General Function/Subject Rules and the required Location Type/Subject Rules for guidance on determining the proper Subject account(s) to use with Function and Location accounts, respectively*. Do not use the subject account the Fellow previously taught unless that is the subject on which the Fellow is working.*
* **Job Classification:** Use Job Classification for the Fellow’s last assignment. Do not use 5100 series, 5200, 9700, or 9800.

When a Teacher is performing work for an internship during the assigned classroom periods, a Substitute Teacher will be engaged to teach the classes for this Teacher.  The Compensation costs for the Teacher doing the internship should be charged to Object 51140 (Academic Fellowships) as noted above.

The reason for the Substitute Teacher to be engaged is related to Professional Development. Therefore, Function 221 should be used (to mirror the same Function used with Object 51140). Further pursuant to the rules for Object 51115, also use the Subject being taught by the Substitute Teacher.

Function 213 (Extracurricular) **cannot** be used with Object 51110 (Regular Salaries) and others in the 51100 Series in conjunction with Job Classifications in the 1100 to 1300 Series (Teachers).

### *“After School” Salaries (Object 51308)*

Salaries for all employees except employees classified as “substitutes” are recorded in Object 51308 (After School Programs). Includes full time, part-time, and prorated portions of the costs for work performed by permanent and temporary employees of the District related to After School activities.

### *Alignment of the Fund Segment for Compensation and Benefit Accounts*

In all cases, compensation costs (51000 Series) and related benefit costs (52000 Series) for each employee must be accounted for in the same Fund – they may not cross funds. That is, Districts may NOT account for Compensation in one Fund and Benefits in another.

For example, if 50% of an employee’s salary is charged to the General Fund and 50% to a Special Revenue Fund, then the allocations of Benefits MUST follow the exact same percentages. When related to a specific grant, if the grant is insufficient to cover all the costs, the same prorated amount for each category (Compensation and Benefits) shall be used up the limit of the grant.

### *Alignment of other Segments for Compensation and Benefit Accounts*

For all Compensation costs in Object Series 51000, the related Benefit costs in Object Series 52000 must be charged to the **same** Fund, Function, Program, Subject, and Job Classification accounts unless the application of this rule would violate an Object Intersection Rule for the Object used.

### *Athletic Coaches and Extracurricular Advisor (Object 51404)*

Job Classifications in the 1800 Series are to be used for Athletic Coaches and Extracurricular Advisors who are also employees of the District with other duties. Job Classifications in the 4800 Series are to be used for Athletic Coaches and Extracurricular Advisors who only serve in a one capacity (Coach or Advisor).

For additional compensation related to coaching or advising, irrespective of the Job Classification account normally assigned or whether they have other duties, all such compensation is to be recorded in Object 51404 (Stipend - Athletic Coaches / Extracurricular Advisors) only.

### *Department Head, House Leaders, or System-wide Supervisors*

For Department Heads, House Leaders, or System-wide Supervisors, that portion of regular salary for non-teaching periods is charged to Object 51132 (Department Heads, House Leaders, and System-wide Supervisors).

For teaching periods, charge the prorated portion to Object 51110 (Regular Salaries).

Stipends for Department Heads, House Leaders, or System-wide Supervisors are to be charged to Object 51401 (Stipend – Other).

Stipend costs for the Subject Segment must be distributed to the specific Subjects to which they relate on a rational basis. The use of Subject 9900 (Allocation Holding Account) is not allowed.

Employees with Department Head responsibilities may align with Job Classifications in the 1100-1300 series (Certified Teachers), but may also align 3100 (Executive – Mid Level), 3300 (School Administration – Mid Level), or 3400 (Curriculum and Assessment – Mid Level), where appropriate.

### *Professional Days (Object 51113)*

Include in Object 51113 (Professional Days) an amount prorated from the Regular Salaries Object 51110 (Regular Salaries). This is to be based on the actual number of days included in applicable contracts and agreements relating to Professional Days or Professional Development or prorated based on the anticipated number of days if not specified in the contract.

The Job Classification and Subject accounts used with Object 51113, must also have been used with the primary Compensation Object account - Object 51110, or if Object 51110 is not applicable, with Object 51115 (Salaries - Substitutes), Object 51308 (After School Programs) or Object 51338 (Summer Pay). Do not use a Job Classification or Subject account that was not used together with the noted Compensation Objects.

Use Function 222 only for employees whose regular Salary is charged to the 100 or 200 Function Series for In-District Locations. For all other employees whose regular Salary is charged to the 300, 400 or 500 Function Series, use the same Function account used for regular Salaries in the 300, 400, and 500 Series for In-District Locations.

### *Professional Development (Objects 51302 and 51303)*

Object 51302 (Professional Development – School) is to be used for amounts paid to District employees for professional development that is related to School-based (and budgeted at the School level) professional development. Object 51302 is to include only that Professional Development that is paid on an hourly basis. That portion of the Salaries for eligible employees for Professional Development is to be recorded in Object 51113 (Professional Days).

Object 51303 (Professional Development – District) is to be used for amounts paid to District employees for professional development that is related to District-based (and budgeted at the District level) professional development. Object 51303 is to include only that Professional Development that is paid on an hourly basis. That portion of the Salaries for eligible employees for Professional Development is to be recorded in Object 51113 (Professional Days).

For both of these Professional Development Objects, the Object Intersection Rules for the Function and Subject segments have very strict and specific rules as follows:

***Function***

Use Function 222 only for employees whose regular Salary is charged to the 100 or 200 Function Series for In-District Locations. Nurses and similar employees normally charged to Function 216, will also be charged to Function 222 for In-District Locations. For all other employees whose regular Salary is charged to the 300, 400 or 500 Series, use the same Function account used for regular Salaries in the 300, 400, and 500 Series for In-District Locations.

For Out-of-District Locations, use Function 431 only.

Functions 000, 111, 112, 113, 121, 122, 211-216, 221, 223, 231, 232, 241, 411, 421, 422, 432, 441, 997, 998, and 999 may not be used.

***Subject***

For employees whose Function account is in the 100 or 200 series (including 216), 511, or 512 as used with Object 51110 (Regular Salaries), use the specific Subject account for the subject for which Professional Development was provided, pursuant to the *"Follow the Topic Concept"*. If not Subject-specific, for General Education courses related to Instruction, use Subject 0000. For courses not related to a specific Subject or Instruction, use Subject 2500.

For Professional Development sessions which directly or predominantly relate to teaching Subject 2000 (Technical Education/Computer Technology) and Subject 0014 (Elementary - Computer/Keyboarding) courses, those Subject accounts should be used as appropriate to the School Location. For Professional Development sessions which do not directly or predominantly relate to teaching such Technology courses, use Subject 0000 for General Education courses related to Instruction, and for courses not related to a specific Subject or Instruction, use Subject 2500.

For employees whose Function account is in the 300 or 400 series, Functions 521, 531, or 532, as used with Object 51110 (Regular Salaries), use Subject 2500 only.

Subjects 9700, 9800, and 9900 may not be used.

### *Regular Salaries (Object 51110)*

Salaries for all employees except employees classified as “substitutes” are recorded in Object 51110 (Regular Salaries). Includes full time, part-time, and prorated portions of the costs for work performed by permanent and temporary employees of the District. Do not use Object 51110 for Salaries paid in conjunction with Substitutes, After School Program, and Summer School programs. For those, use the following:

* Substitutes - Object 51115 (Salaries – Substitutes)
* After School – Object 51308 (After School Programs)
* Summer School – Object 51338 (Summer Pay)

Related to Substitute Teachers, at the time a Substitute is appointed to a permanent position, for the salary costs of such Substitute, prospectively use Object 51110 (Regular Salaries) and the Function shall thereafter be Function 111 (Instructional Teachers), not Function 112 (Substitutes).

For Teachers who receive "Extra Class Pay” for teaching an extra class during their free period, use Object 51110 (Regular Salaries) for the “extra” compensation. For the Location, Function, Program, Subject, and Job Classification Segments, use the same accounts that are used for the “Base” pay, except that the Program or Subject may change dependent on the nature of the classes being taught.

Due to definitional restrictions, Object 51110 (Regular Salaries) may not align with the combination of Function 213 (Extracurricular) with Job Classifications in the 1100 to 1300 Series (Teachers).

### *RIDE Fellows*

Reimbursement of costs by RIDE associated with “Fellows”, employees of a District temporarily assigned to RIDE, are to be treated as an offset against the account that was charged for expenses related to Fellows.

### *Severance (Object 51322)*

For severance payments made as part of a reduction-in-work-force plan use Object 51322 (Severance) for terminating employees who are retiring and those that are leaving their positions prior to retirement. The financial obligation for Severance occurs when the employee officially leaves or terminates their employment, not when payment occurs.

Object 51322 (Severance) is not considered to be related to “retirement” but rather payment for current services.  That is, costs associated with Location, Program, Subject, and Job Classification should be aligned to the job that was performed that “earned” the Severance. Therefore, the treatment is to be the same (except for Function, which uses Function 432 owing to its definition) as when the employee was performing duties for compensation.  Accordingly, the guidance is as follows:

* Use the Location assigned immediately prior to the time of the severance.  The use of Location 18000 (Payments for Retiree Benefits) is not justified since the payment is not related to retirement, but rather for current services. Location Type 16-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999 may not be used.
* Use Function 432 (Retiree Benefits and Other) for In-District Locations only and Function 431 (Public. Parochial, Private, and Charter School Pass-Throughs) for Out-of-District Locations.
* Use the Program assigned immediately prior to the time of the severance.
* Use the Subject assigned immediately prior to the severance.
* Use the Job Classification assigned immediately prior to the severance. Use of Job Classification 5100 Series is not appropriate since an active employee would not be assigned to those Job Classification accounts.

For employees that are placed on paid administrative leave, use Object 51110 (Regular Salaries) if the employee is being paid their regular salary but is not obligated to perform normal work-related duties. If it is a termination involving a severance payment and is documented as such, charge the payment to Object 51322 (Severance).

### *Sick Payoff (Object 51332)*

For payments made to terminating employees for payout of eligible unused sick leave, use Object 51332 (Sick Payoff – Non Severance). Terminating refers to employees who are retiring and those that are leaving their positions prior to retirement. Use Object 51322 (Severance) for severance payments made as part of a reduction-in-work-force plan.

Because Object 51332 is based on termination from employment, the Object Intersection Rules are very restrictive and based on the Job Classification category of “Retirees and Other Former Employees”. The Object Intersection Rules are as follows:

* **Fund:** Use any Fund Type except 40 and 90.
* **Location:** Use Location 18000 only.
* **Function:** Use Function 432 only.
* **Program:** Use Program 00 only.
* **Subject:** Use Subject 2500 only.
* **Job Classification:** Use Job Classification 5100 Series only.

### *Substitute Salaries (Object 51115)*

Salaries for all employees who are classified as “Substitutes” are recorded in Object 51115 (Substitute Salaries), not in Object 51110 (Regular Salaries). Includes full time, part-time, and prorated portions of the costs for work performed by permanent and temporary employees of the District serving in Substitute roles.

### *“Summer School” Salaries (Object 51338)*

Salaries for all employees, except those classified as “substitutes”, are recorded in Object 51338 (Summer Pay). Includes full time, part-time, and prorated portions of the costs for work performed by permanent and temporary employees of the District related to Summer School activities.

### *The 20% Hands-On Rule*

Allocation of costs to the Location and Function Segments for Salaries for employees who perform multiple functions are to be recorded using the following guidelines. If an employee has a “Hands-On” relationship to the multiple activities being performed and performance of those duties requires a minimum of 20% of their time, those costs must be charged to the appropriate Location and Function accounts accordingly. If, however, the role is more of an oversight role of supervising or managing others who perform the “Hands-On” work, then no charges must be made for these supervisory activities, even if the amount of time expended exceeds 20% of the employee’s time.

### *Vacation Payoff (Object 51306)*

Amounts paid for payouts of unused vacation pay. Also includes payouts of unused vacation pay that is paid upon termination. The segment intersections will vary depending on whether the payment is related to a Retirement or Termination versus one who will continue employment with the District.

For those that will be Retiring or Terminating, use the following accounts for the Segments:

* **Fund:** Use any Fund Type except 40 and 90.
* **Location:** Use Location 18000 only for Retirees and Terminating Employees.
* **Function:**  Use Function 432 only for Retirees and Terminating Employees.
* **Program:** Use Program 00 only for Retirees and Terminating Employees.
* **Subject:** Use Subject 2500 only for Retirees and Terminating Employees.
* **Job Classification:** Use Job Classification 5100 series only for Retirees and Terminating Employees.

For those that will be continuing employment, use the following accounts for the Segments:

* **Fund:** Use any Fund Type except 40 and 90.
* **Location:** For Active Employees use the Location assigned to the employee for charges to the related applicable Compensation Object "regular" accounts as follows: 51110 - Regular Salaries; 51115 - Salaries - Substitutes; 51308 - After School Programs; and 51338 - Summer Pay. Location Types 15-18, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999 may not be used.
* **Function:** For Active Employees use the Function assigned to the employee for charges to the related applicable Compensation Object "regular" accounts as follows: 51110 - Regular Salaries; 51115 - Salaries - Substitutes; 51308 - After School Programs; and 51338 - Summer Pay. Functions 000, 411, 421, 441, 997, and 998 may not be used.
* **Program:** For Active Employees use the Program assigned to the employee for charges to the related applicable Compensation Object "regular" accounts as follows: 51110 - Regular Salaries; 51115 - Salaries - Substitutes; 51308 - After School Programs; and 51338 - Summer Pay. Program 97, 98, and 99 may not be used.
* **Subject:** For Active Employees use the Subject assigned to the employee for charges to the related applicable Compensation Object "regular" accounts as follows: 51110 - Regular Salaries; 51115 - Salaries - Substitutes; 51308 - After School Programs; and 51338 - Summer Pay. Subjects 9700, 9800, and 9900 may not be used.
* **Job Classification:** For Active Employees use the Job Classification assigned to the employee for charges to the related applicable Compensation Object "regular" accounts as follows: 51110 - Regular Salaries; 51115 - Salaries - Substitutes; 51308 - After School Programs; and 51338 - Summer Pay.   
    
  Job Classifications 0000, 5200, 9700, or 9800 may not be used.

### *FAQ’s*

For additional information, refer to FAQ’s 31, 32, 36, 148, 149, 199, 202, 208, 244, 254, 272, 278, 282, 286, 290, 294, 304, 305, 365, 384, 385, 386, 403, and 412. Refer also to the section on Substitute Teachers in this Chapter.

Computer-related Topics

### *Background*

This section focuses on the various rules and requirements for accounting related to computers including computer assets, accessories, supplies, leases, and computer-related classes.

### *Computers and Computer Accessories*

Examples of what qualifies as computer-related equipment versus what are considered to be computer-related supplies or accessories are provided below.

Equipment is accounted for in Object 57305 (Equipment) in the Object 57000 Series (Property). Supplies are accounted for in Object 56000 Series (Supplies). The definition for Object 57305 includes this sentence: “Include equipment and tools that meet the requirements of the ***UCOA Tangible Personal Property Policy*** for inclusion in Object 57305 (Equipment).

The ***UCOA Tangible Personal Property Policy*** requires that non-expendable, personal property that has a useful life of more than one year be recorded in the Object 57300 Series (Vehicles, Equipment, and Technology Software) and that tangible, expendable, personal property, irrespective of the economic life is recorded in the Object 56000 Series (Supplies).”

Examples are provided below.

| *Classified with Property (Object 57000 Series)* | *Classified with Supplies (Object 56000 Series)* |
| --- | --- |
| *Computers, Laptops, Notebook computers, PDA’s, I-Pads, Cameras, Tangible Software* | *Adding machines, calculators* |
| *Monitors, Printers, Projectors, Copiers, Scanners* | *Computer cables, mouse devices, flash-drive storage devices, monitor stands, mouse pads* |
| *Desks, File Cabinets, Credenzas* | *Desktop file holders, diskettes, keyboards, drive storage devices* |
| *Athletic equipment such as goal posts, tennis court nets, whirlpools, medical equipment* | *Athletic supplies such as baseballs, uniforms, medical supplies* |
| *Refrigerators, Freezers, Ovens* | *Food service uniforms and wearing apparel, serving utensils* |
| *DVD Players, Televisions, DVR’s* | *Music CD’s, DVD’s, movies* |
| *Machinery such as drill presses, grinders, floor polishers, snow removal equipment, microscopes, typewriters, telephone systems* | *Small tools, such as hammers, screwdrivers, pliers, wrenches, rakes, shovels* |

### *Computer-related Classes*

For Computer-related Classes designated as Career and Technical Education, use only Subject 1415 (Computer Information Systems/Technology).

For Computer-related Classes not designated as Career and Technical Education, but rather considered to be General Education classes that teach basic skills such as keyboarding and other general computer skills, use Subject 2000 (Technical Education/Computer Technology) for Middle and High Schools. For Elementary Schools, use Subjects 0014 or 0000.

Subjects 0014 (Elementary – Computer/Keyboarding) and 2000 (Technical Education/Computer Technology) are for classroom education of these subject areas and must be used with School Locations and Location Type 01 (Educational Services Department) only.

Location 02400 (Technology) is a Business Services department for the costs of providing services for the business–related technology activities of the District and may not be used with Subjects 0014 and 2000.

### *Computer–related Leases*

Refer to the Debt Service and Capital Lease section in this Chapter for a discussion of this topic.

### *E-Readers and Electronic Textbooks*

E-Readers are considered “Hardware” and should be recorded in Object 57309 (Technology-Related Hardware. Electronic Textbooks are considered to be “Books” and should be recorded in Object 56409 (Electronic Textbooks) - a member of the Object 56400 Series (Books and Periodicals).

These Objects are defined and categorized based on content, not by functionality.  Consider as an analogy, a computer which is classified as *Hardware*, but the programs that run on it are classified *Software*.  In this same fashion, E-Readers have the same nature as a computer (Hardware) and the Electronic Textbooks have the same nature as the programs (Software) except they are recorded under the Object 56409 since the defining attribute is as a Textbook.

This classification is consistent with the ***UCOA Tangible Personal Property Policy*** which requires that non-expendable, personal property that has a useful life of more than one year be recorded in the Object 57300 Series (Property) and that tangible, expendable, personal property, irrespective of the economic life is recorded in the Object 56000 Series (Supplies).

With this Object, for the Subject Segment, use Subject 0000 for E-readers and specific Subjects for Electronic Textbooks.

### *Remote Access*

Costs related to an IT department or activities that utilizes a licensed software program to enable remote access into computers in a District, should be accounted for in Object 53502 (Other Technical Services). With this Object, use Location 02400 (Technology) and Function 331 (Data and Technology Management).

The first sentence of the definition of Object 53502 reads, “Technical services other than data processing related services” which is meant to differentiate those costs that are included in Object 53501 (Data Processing and Data Management).  Object 53501 is intended to capture the costs of using outside services (such as ADP or Ceridian for payroll services), but is not intended to capture the costs of licensed of purchased software, such as described.

### *Virtual Learning*

***Instructional Purpose***

Many Districts provide “Virtual Classrooms” for students. A Virtual Classroom is one where the District pays fees to a Third-Party Contractor for Students to receive an instructional program via the Internet.  These fees are essentially licenses to access the software or the website from which a Student will gain access to the Virtual Classroom.

These expenditures are considered a Purchased Service and not Tuition.

Use Object 53221 (Virtual Classrooms) for these fees and other related costs when the instruction is provided to the student in-lieu of face-to-face instruction time.

If the web-based instruction is provided as a supplement to instruction, use Object 53222 (Web-based Supplemental Instructional Programs).

Use the Location account for the School that is offering the Virtual Classroom, or if used by multiple schools, the Allocation Holding Accounts (Locations 03999, 04999, 05999, or 08999) may be used.

***Virtual Learning Teachers or Coordinators***

Many Districts employ virtual learning coordinators to coordinate/teach all Virtual Learning programs. Costs associated with this position must be determined in the same manner as "regular" classes. Compensation and Benefits must be charged to Objects in the 51000 Series (Personnel Services - Compensation) and the 52000 Series (Personnel Services – Employee Benefits).

Nearly all Compensation accounts require costs to be charged directly to specific Subject accounts, so unless otherwise allowed by a specific Object account, these costs must be charged by specific Subject being taught/coordinated. The same applies to other types of costs for this topic.

***Job Classification Accounts for Virtual Learning Teachers or Coordinators***

Using the definitions embedded in the collection of Teacher-Course-Student information annually, there are essentially three different types of classes in which a Subject can be taught: 1) standard face-to-face teaching model; 2) a hybrid model (face to face and on-line);a hybrid model; and 3) a fully on-line model (Virtual Learning).

Accounting for the costs of standard face-to-face teaching will follow standard UCOA rules for Compensation, Benefits and Job Classification accounts. Refer to the Compensation – Object 51000 Series topic and to the Benefits – Object 5200 Series topic, for additional information.

Hybrid classes are those in which a teacher is delivering face-to-face instruction and also using a purchased curriculum product tied directly to the curriculum being taught in order to further instruction for students. Please note that a hybrid class differs from a classroom that uses web-based supplemental instructional programs such as Discovery Science.

To capture the costs of Hybrid classes appropriately, Job Classification 1399 (Virtual Teacher-Hybrid Class) must be used. Similar in nature to the Job Classification accounts for Substitute Teachers, Job Classification 1399 must be used for teachers in these hybrid classes.

Virtual Learning refers to courses taught fully on-line. The Subject for each Virtual Class (on-line classes) will determine the Subject account to be used, the same as regular face-to-face teaching classes and Hybrid classes. Use Object 53221 (Virtual Classrooms) for the fully on-line purchased model of virtual instruction for third-party costs. For teachers teaching or coordinating a Virtual Learning class, all related Compensation and Benefit charges **must** use Job Classification 1308 (Virtual Learning Teacher). Similar in nature to the Job Classification accounts for Substitute Teachers, Job Classification 1308 must be used as noted.

***Fees charged for Virtual Learning***

If fees are charged to recover the costs of a Virtual Learning class(es), it meets the definition of an Enterprise Fund (Fund Type 60) and should be accounted for in a separate account in Fund Type 60. If not, the General Fund should be used.

### *FAQ’s*

For additional information, refer to FAQ’s 67, 174, 232, 258, 323, 340, 356, 367, 387, and 388.

Contra Accounts

### *Background*

This section focuses on the various rules and requirements related to Contra Accounts.

The UCOA Contra Accounts were initially designed to allow Charter Schools to record expenditures in the same manner as the Districts do, but also provide for a different basis of accounting for internal purposes which is required of Charter Schools. The use of Contra Accounts was expanded to Districts as well for purposes of recording “LEA of Record” transactions and other transactions where Contra Accounts serve their intended purpose.

The impact of the Contra Account methodology is to recognize an expenditure for UCOA reporting purposes, while also “nullifies” the expenditure so when it is combined in the reports of the Charter School or District, the expenditures sum to zero.  To complete the circle, recall that the Contra Accounts are not reported to the UCOA Database, so amounts reported in the regular Expenditure accounts are correct.

This can also be used for other types of transactions where the Internal Reporting needs of a District or Charter School differ from the External Reporting needs for UCOA. An example is a Bond payment wherein a liability account is normally debited. However, the ***UCOA Accounting Manual*** requires that it be recorded as an Expenditure also.

The methodology to accomplish this using the Contra Accounts is explained below.

### *Methodology*

As noted, the impact of the Contra Account methodology is to recognize an expenditure for UCOA reporting purposes, while also “nullifying” the expenditure so that when it is combined in the reports of the Charter School or District, the expenditures sum to zero.  To complete the circle, recall that the Contra Accounts are not reported to the UCOA Database, so amounts reported in the regular Expenditure accounts are correct.

Using Contra Accounts does not affect the Balance Sheet. There is no need to modify the balance sheet when entries are recorded - It is correct and remains correct.

Here is an example of how this is used for debt payments:

1. Record the payment of principal on the balance sheet as appropriate (Debit to a Liability account; Credit to a Cash Account).
2. Record the expenditure in the proper Object 58300 Series account as a Debit and record the “contra” in the appropriate Contra account in the 78300 accounts as a Credit.  The expenditure and contra account entries do not change the balance sheet amounts already recorded.

All Revenue accounts begin with a “4” in the Object segment and all Expenditures accounts begin with a “5” in the Object segment. To simplify matching the Regular Accounts with their corresponding Contra Accounts, merely substitute a different number for the **first** digit in the Object segment. So, the “4” in the Revenue Object account will be replaced with a “6” and the “5” in the Expenditure Object account will be replaced with a “7”.

Accordingly, the Revenue Contra accounts will be a direct match to a corresponding Revenue regular account, the only exception is that the first digit will be a “**6**” instead of “**4.**” Likewise, the Expenditure Contra accounts will be a direct match to a corresponding Expenditure regular account, the only exception is that the first digit will be a “**7**” instead of “**5.**” Several examples are provided below.

Example Revenue Accounts and Revenue Contra Accounts

| ***A/C No.*** | ***Name*** | ***Contra A/C No.*** | ***Name*** |
| --- | --- | --- | --- |
| *43202* | *School Housing Aid* | ***6****3202* | *School Housing Aid – Contra* |
| *44301* | *Restricted Grants-Aid Direct from the Federal Government* | ***6****4301* | *Restricted Grants-Aid Direct from the Federal Government - Contra* |
| *44501* | *Restricted Grants-Aid Direct from the Federal Government through the State* | ***6****4501* | *Restricted Grants-Aid Direct from the Federal Government through the State – Contra* |

Example Expenditure Accounts and Expenditure Contra Accounts

| ***A/C No.*** | ***Name*** | ***Contra A/C No.*** | ***Name*** |
| --- | --- | --- | --- |
| *51110* | *Regular Salaries* | ***7****1110* | *Regular Salaries - Contra* |
| *52301* | *FICA* | ***7****2301* | *FICA - Contra* |
| *56101* | *General Supplies and Materials* | ***7****6101* | *General Supplies and Material - Contra* |

Since the Object 60000 and 70000 Series accounts are not reported to the UCOA Database, the adoption of this method does not impact the requirements for uploads to the UCOA Database.

However, to accomplish the goal for internal reporting of all “combined” funds, the Contra Account must be added to the definitions of the internal reports impacted in the District’s Accounting System. The goal is to align each Contra Account with its “mirror” or regular account. For example, the balance of Object 71110 would be added to Object 51110 to obtain the total amount expended for Regular Salaries, and so forth. For each account in the report, Districts may elect to show each line item or combine into one total, at their discretion.

This method meets both objectives: The gross amounts can be shown as District Revenue or Expenditures and because the Contra accounts are not reportable to the UCOA Database, the amounts will not be duplicated and will not be used in Per-Pupil calculations.

### *FAQ’s*

For additional information, refer to FAQ’s 252 and 262.

Custodial Funds (Fund Type 90) – formerly known as Agency Funds

### *Background*

This section focuses on the various rules and requirements for accounting for Custodial Funds. Custodial Funds are Fund Type 90 accounts.

The collection and reporting of Custodial Funds is required in UCOA by the Auditor General.

Custodial Funds are used to account for resources in which the District's role is purely custodial, such as the receipt and remittance of fiduciary resources to individuals or other governments. All assets reported in a Custodial Fund are offset by a corresponding liability to the party on whose behalf they are held. For example Student Activity Funds are Custodial Funds.

Also include any agency or entity that utilizes the Federal Employment Identification Number (FEIN) of the District or Charter School for which the District or Charter School is the “fiscal sponsor”.

### *Accounting and Reporting Requirements – Effective beginning 7/1/20*

***Effective beginning in FY 20-21,*** *the collection and reporting all activities in Custodial Funds (Fund Type 90) is required by the Auditor General. Districts must collect and account for all transaction for all relevant Asset, Liability, Equity, Revenue, and Expenditure accounts.*

*For all* ***Revenue*** *Transactions in Custodial Funds, use the following Account String only:*

* *Fund Type 90 accounts only.*
* *Location 99998 only.*
* *Function 998 only.*
* *Program 98 only.*
* *Subject 9800 only.*
* *Object* ***49701*** *only.*
* *Job Classification 9800 only.*

*For all* ***Expenditure*** *Transactions in Custodial Funds, use the following Account String only:*

* *Fund Type 90 accounts only.*
* *Use any Location Type and related departments or school locations except for Location Types 07, 08, 11-16, 18-20, and Locations 03999, 04999, 05999, 08999, 99997, 99998, and 99999. Alternatively, Location 99996 (Fiduciary Activities) may be used with any Fund in which the Object used is 59701 (Expenditures related to Fiduciary Activities). The purpose of this alternative is to allows for Dual Identification of the transaction type as such Concept is provided for in UCOA.*
* *Function 000 is the preferred Function account to be used. However, other Function accounts may be used as appropriate to the purpose of the Expenditure pursuant to UCOA rules.*
* *Program 00 is the preferred Program account to be used. However, other Program accounts may be used as appropriate to the purpose of the Expenditure pursuant to UCOA rules.*
* *Subject 2500 is the preferred Subject account to be used. However, other Subject accounts may be used as appropriate to the purpose of the Expenditure pursuant to UCOA rules.*
* *Object 59701 only*
* *Job Classification 0000 is the preferred Job Classification account to be used. However, other Job Classification accounts may be used as appropriate to the purpose of the Expenditure pursuant to UCOA rules.*

*For all* ***Balance Sheet*** *Transactions in Custodial Funds, use the following Account Strings only:*

* *All Funds as appropriate.*
* *Location 99997 only.*
* *Function 997 only.*
* *Program 97 only.*
* *Subject 9700 only.*
* *Objects: 1XXXX series (Assets); 2XXXX series (Liabilities) and 32100 (Equity).*
* *Job Classification 9700 only.*

### *Accounting and Reporting Requirements – Prior to 7/1/20*

***Effective 7/1/2020, the following accounting rules were abated but are preserved here for transparency (text stricken purposely****~~): The collection and reporting of Custodial Funds {previously referred to as “Agency Funds”} (Fund Type 90) was required by the Auditor General as follows: Districts were to collect and account for only the gross changes in each Agency Fund on the Balance Sheet. Districts were required to report Agency Funds in the annual audited financial statements as required by GAAP. These receipts were not considered revenue in UCOA. Districts who had such items were to contact RIDE to ascertain the proper funds numbers to be used. Examples include Student Activity accounts maintained by PTO’s and similar organizations.~~*

~~The accounting entries for these transactions during this period are noted below:~~

**~~Cash Receipts~~** ~~are to be recorded gross on the Balance Sheet only as follows:~~

* *~~Fund Type 90 only.~~*
* *~~Location 99997. (See Note 1).~~*
* *~~Function 997 only.~~*
* *~~Program 97 only.~~*
* *~~Subject 9700 only. (See Note 1).~~*
* *~~Objects: Debit to Cash (10XXX) and Credit to Deposits Held in Custody (24XXX).~~*
* *~~Job Classification 9700 only.~~*

**~~Cash Disbursements~~** ~~amounts were to be recorded gross on the Balance Sheet only as follows:~~

* *~~Fund Type 90 only.~~*
* *~~Location 99997. (See Note 1).~~*
* *~~Function 997 only.~~*
* *~~Program 97 only.~~*
* *~~Subject 9700 only. (See Note 1).~~*
* *~~Object: Debit to Deposits Held in Custody (24XXX) and Credit to Cash (10XXX).~~*
* *~~Job Classification 9700 only.~~*

*~~Note 1 – Districts and Charter Schools could elect to use specific Location accounts for internal purposes (such as tracking information by School). However, those optional accounts were required to be changed to Location 99997 in the “UCOA Upload File” prior to transmission to RIDE. The same optional use applied to the Subject Segment, but the accounts were required to be changed back to Subject 9700 in the “UCOA Upload File” prior to transmission to RIDE.~~*

### *Accounting for Revenues and Expenditures from Amounts provided by PTO’s*

For amounts provided by PTO’s and other similar organizations are accounted for in either Fund Type 2406 (Local Revenue - Custodial Accounts Under the Control of the LEA) or Fund Type 90 (Custodial Accounts) depending on whether such amounts or Under the Control of the LEA or Not Under the Control of the LEA. For all types, all must collect and account for all transactions for all relevant Asset, Liability, Equity, Revenue, and Expenditure accounts.

Such accounting shall be performed for the following:

**Type 1: Custodial Accounts Under the Control of the LEA** – use Fund Type 2406 accounts. “Under the Control of the LEA” shall mean that the governing body of the LEA has direct and authoritative discretion over the use of the funds in a Custodial Fund account. Type 1 transactions include all transactions in which the LEA itself has authority over the use of monies. Examples include, but are limited to, purchased supplies, equipment, and coach’s compensation.

**Type 2: Custodial Accounts Not Under the Control of the LEA** – use Fund Type 90 accounts. “Under the Control of the LEA” shall mean that the governing body of the LEA has direct and authoritative discretion over the use of the funds in a Custodial Fund account.

### *FAQ’s*

For additional information, refer to FAQ’s 7 and 314.

Debt Service and Capital Leases

### *Background*

This section focuses on the various rules and requirements for accounting related to issuances and payments of Debt and Capital Leases. Debt Service transactions that are handled on the books of the related municipality should remain on the books of the Municipality, except for Regional School Districts.

For Debt Service payments use the following accounts in the noted Segments:

* Location – 16000 only.
* Function – Use the appropriate account as allowed pursuant to the Object Intersection Rule for the Object selected from the Object 58300 series.
* Program – 00 only.
* Subject – 2500 only.
* Job Classification – 0000 only.

### *Capital Leases*

Payments for Capital Leases are to be reported as an Expenditure for UCOA purposes. Use of the Contra Accounts will accomplish this for UCOA Reporting purposes, if needed. This method allows for the reporting of the proper amounts to RIDE pursuant to UCOA requirements and maintains the accuracy of the internal records of the District.

For all Capital Leases, the asset and the liability is recorded in Objects Series 18000 and 25000, respectively.

For payments related to Capital Leases, use Objects 54602 for Equipment and Vehicles and Object 54603 for Computers and Related Equipment.

With Capital Leases, the Function used must be 421 (Debt Service). This provides a level of comparability between those that rent facilities and those that own them.

For proceeds from Capital Leases, use Object 45501 (Proceeds from Capital Leases).

### *Interest Payments*

The Object accounts to be used for Interest payments are as follows:

* 58320 Interest.
* 58322 Bond Interest Payment.
* 58324 Special Revenue Bond Interest Payment.
* 58325 Long-Term Interest Payments – Non Debt Service Funds.
* 58335 Short-Term Interest Payments -– Non Debt Service Funds.

### *Principal Payments*

Principal payment reductions are to be reported as an Expenditure for UCOA purposes. Use of the Contra Accounts will accomplish this for UCOA Reporting purposes, if needed. This method allows for the reporting of the proper amounts to RIDE pursuant to UCOA requirements and maintains the accuracy of the internal records of the District.

The Object accounts to be used for Principal payments are as follows:

* 58310 Redemption of Principal.
* 58311 Bond Principal Payment.
* 58313 Special Revenue Bond Principal Payment.
* 58315 Redemption of Principal – Non Debt Service Funds.

### *FAQ’s*

For additional information, refer to FAQ’s 6, 284, and 340.

Employee Benefits – Object Series 52000

### *Overview*

The Object 52000 (Personnel Services - Employee Benefits) Series is to be used only for those individuals who are regular or part-time employees of the District for which a specific Job Classification account is assigned.

For all accounts in the Object 52000 Series, specific Job Classification accounts, where applicable, (1000 to 5200) must be used. The “None” account (Job Classification 0000) CANNOT be used with Object Series 52000, except where specifically allowed by Object Intersection Rule. See more information on exceptions later in this discussion topic.

### *Alignment of the Fund Segment for Compensation and Benefit Accounts*

In all cases, Compensation costs (Object 51000 Series) and related Benefit costs (Object 52000 Series) for each employee must be accounted for in the same Fund – they may not cross funds. Districts may NOT account for Compensation in one Fund and Benefits in another.

For example, if 50% of an individual’s salary is charged to the General Fund and 50% to a Special Revenue Fund, then the allocations of Benefits MUST follow the exact same percentages. When related to a specific grant, if the grant is insufficient to cover all the costs, the same prorated amount for each category (Compensation and Benefits) must be used up the limit of the grant.

### *Alignment of other Segments for Compensation and Benefit Accounts*

Charges for all Benefit costs in Object Series 52000, must be charged to the **same** Fund, Function, Program, Subject, and Job Classification accounts which were used with the Compensation costs in Object 51000 Series to which the Benefit costs are related.

### *Disability*

Object 52105 (Disability) is used for payments on behalf of Active and Inactive Employees. For payments made on behalf of Active Employees, the account number used for the Job Classification segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

For payments made on behalf of Disabled Inactive Employees, use Job Classification 5200 only.

### *Employee Benefit Accounts with Restricted Segment Intersections*

Nearly all accounts in the Benefits Objects require the use of numerous accounts in each Segment. However, for the following Objects, amounts must be recorded to only the Segment accounts noted:

* 52501 Unemployment Insurance
* 52710 Workers Compensation Premium
* 52720 Workers Compensation (Self Insured)
* 52730 Workers Compensation Medical (Self Insured)
* 52902 Employee Assistance Programs
* Location 00000 only.
* Function 000 only.
* Program 00 only.
* Subject 0000 only.
* Job Classification 0000 only.

### *Pension Plans*

Many Districts have private pension plans for the benefit of employees. Some are Defined Benefit Plans and others are Defined Contribution Plans. When accounting for these type of costs, use Object 52204 (Private Pension Payment – Defined Benefit) with Defined Benefit Plans. Use Object 52214 (Private Pension Payment – Defined Contribution) with Defined Contribution Plans.

### *Reimbursements for Travel*

The amount and characterization of travel reimbursements or stipends is determined by the policies of each District.

Payments for mileage reimbursements is a non-taxable transaction and should be recorded in the account that aligns with the category to which the recipient belongs from the Object 55800 Series (Travel and Training) as follows:

* 55801 Board Travel
* 55802 Board Training
* 55803 Employee Travel - Non-Teachers
* 55806 Bus Driver In-Service Training
* 55807 Student Travel
* 55808 Parent Travel
* 55809 Employee Travel for TEACHERS Only
* 55810 Travel - Other

If the payment is a taxable payment, such as an auto allowance, for example, then that amount would be recorded in Object 52910 (Auto Allowance).

Function 311 is used exclusively for costs related to transportation of Students. Accordingly, Transportation costs for employees, consultants, parent, or any other persons who are not students may not be used with Function 311. Refer to the Object 55800 Series (Travel and Training) for the appropriate Object and Function to use for persons other than Students.

### *RIDE Fellows*

Reimbursement of costs by RIDE associated with “Fellows” - employees of a District temporarily assigned to RIDE - are to be treated as an offset against the Account String that was charged for expenses related to Fellows.

### *The 20% Hands-On Rule*

Allocation of costs to the Location and Function Segments for Benefits for employees who perform multiple functions are to be recorded using the following guidelines. If an employee has a “Hands-On” relationship to the multiple activities being performed and performance of those duties requires a minimum of 20% of their time, those costs must be charged to the appropriate Location and Function accounts accordingly. If, however, the role is more of an oversight role of supervising or managing others who perform the “Hands-On” work, then no charges must be made for these supervisory activities, even if the amount of time expended exceeds 20% of the employee’s time.

### *Tuition Reimbursements*

Amounts reimbursed to any employee qualifying for tuition reimbursement pursuant to District policy shall be accounted for in Object 52903 (Tuition Reimbursement – Taxable) if the reimbursement is taxable to the employee pursuant to Federal, State, or local tax regulations. If however, the reimbursement is not taxable, use Object 52917 (Tuition Reimbursement – Non-Taxable).

Use these accounts, as appropriate for reimbursements for Certification Tests.

### *Unfunded OPEB Payments*

Some Districts have set aside funds toward the unfunded liability for Other Post-Employment Benefits or OPEB. These expenditures should be accounted for as follows:

If the source of the payment is the General Fund, the Expenditure is recorded in Object 52201 (Current Benefits) or Object 52202 (Future Benefits).

If the cash and liability are then going to reside in a Trust Fund, use Fund 80010000 (GASB 45 – OPEB Trust Fund). Use the Transfer Accounts, Objects 45201-45209, and 59101-59109 to move the Cash and Liability accounts to the proper Fund. The rules of the **UCOA Accounting Manual** preclude the Transfer Accounts from being uploaded to the UCOA Database to prevent duplication of costs.

Further guidance on this issue may be provided as Expenditures for these costs become more prevalent.

### *Use of Function 432 with Benefit Accounts*

With Object 51322 (Severance), Function 432 is required and pursuant to the *“Follow the Compensation Concept”*, the related Benefit accounts must be the same as was used with Object 51322. With the Benefit accounts used in conjunction with Object 51322, the Job Classification account cannot be from the 5100 Series, but must be the one assigned immediately prior to the Severance.

With Object 51332 (Sick Payoff – Non Severance), Function 432 is required and pursuant to the *“Follow the Compensation Concept”*, the related Benefit accounts must be the same as was used with Object 51332.

For other payments made to or on behalf of Retirees, Function 432 is required and must align with the Job Classification 5100 Series (Retirees and Other Former Employees).

Refer to the Retirees section in this Chapter for additional information on this topic.

### *Use of Subject 9900 with Benefit Accounts*

The use of Subject 9900 (Allocation Holding Account) is prohibited in all Compensation Objects (Object 51000 series) Instead, the Subject account to be used will be the same as was used with the related Compensation Object account.

The use of Subject 9900 (Allocation Holding Account) with most Benefit Object accounts is prohibited when related to the Compensation Objects list below. For Benefit Costs related to these Objects use the same Subject account as was used will be the related Compensation Object account.

Subject 9900 may be used for Benefits costs related to Compensation Objects not listed below.

* 51113 Professional Days
* 51115 Salaries - Substitutes
* 51134 Sabbatical
* 51135 Retroactive Salary
* 51140 Academic Fellowships
* 51202 Snow Removal Overtime
* 51302 Professional Development - School
* 51303 Professional Development - District
* 51304 Trainer Expense
* 51306 Vacation Payoff
* 51322 Severance
* 51323 Detention Coverage
* 51324 AM/PM Supervision
* 51325 Breakfast Supervision
* 51328 Early Retirement Incentive Payments
* 51332 Sick Payoff - Non Severance
* 51336 Class Overage/Weighting
* 51403 Stipend - Athletic Directors/Extracurricular Directors
* 51404 Stipend - Athletic Coaches/Extracurricular Advisors

### *FAQ’s*

For additional information, refer to FAQ’s 34, 40, 81, 129, 130, 148, 149, 151, 170, 171, 187, 198, 208, 245, 265, 324, 366, and 411.

Facility and Equipment Leases and Rentals

### *Overview*

This section focuses on the various rules and requirements for accounting related to the Leases, including Capital Leases, Operating Leases, Leases for Equipment, Computers, other tangible personal property, and Leases for Land and Buildings.

### *Rental and Leasing Financing Arrangements*

***Equipment and Vehicles***

Expenditures for leasing or renting Equipment or Vehicles for both temporary and long-range use by the District are recorded in Object 54602 (Rental of Equipment and Vehicles). This includes bus and other vehicle rentals when operated by a local District, lease-purchase arrangements, copiers, postage machines, water dispensers, and similar rental agreements. Object 54602 is used for all rentals of Equipment and Vehicles to be used by District personnel, irrespective if the financial arrangement is a Rental, Capital Lease, or Operating Lease.

For copier leases and other leases for office equipment related to School offices, use Function 512 (School Office) only.

For leases of specific devices or modifications to assist a student with a disability, use only Program 20 (Special Education) and Subject 2146 (Assistive Devices and Adaptive Equipment).

If the rental is part of a Contracted Service or Service Agreement to be performed by Third-Party Contractors (e.g. renting augers, saws, or hammers, etc.), the charges are not recorded in Object 54602, but rather are recorded in the appropriate accounts in the Object 54300 Series (Repairs and Maintenance Services).

Computer equipment and other related equipment is not recorded in Object 54602, but rather in Object 54603 (Computer and Related Equipment).

***Computers and Related Equipment***

Expenditures for leasing or renting Computers and Related Equipment for both temporary and long-term use by the District are recorded in Object 54603 (Computer and Related Equipment). This includes Computers, Chromebooks and other types of computers and Related Equipment, such as printers and scanners. Object 54603 is used for all rentals of Computers and Related Equipment irrespective if the financial arrangement is a Rental, Capital Lease, or Operating Lease.

***Capital Leases***

Payments for Capital Leases are to be reported as an Expenditure for UCOA purposes. Use of the Contra Accounts will accomplish this for UCOA Reporting purposes. This method allows for the reporting of the proper amounts to RIDE pursuant to UCOA requirements and maintains the accuracy of the internal records of the District.

For all Capital Leases, the asset and the liability are recorded in Objects Series 18000 and 25000, respectively.

For payments related to Capital Leases, use Objects 54602 for Equipment and Vehicles and Object 54603 for Computers and Related Equipment.

With Capital Leases, the Function used must be 421 (Debt Service). This provides a level of comparability between those that rent facilities and those that own them.

For proceeds from Capital Leases, use Object 45501 (Proceeds from Capital Leases).

***Operating Leases***

For Operating Leases, the Function used should reflect the intended use of the leased equipment. All Functions can be used except for 000, 111, 112, 113, 223, 411, 421, 432, 441, 511, 997, and 998. Please note that Function 421 (Debt Service) cannot be used with Operating Leases.

***Building and Land Leases***

Expenditures for acquiring existing buildings are recorded in Object 57201 (Buildings Purchase). Included are expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings, except payments to public school housing authorities or similar agencies.

Expenses related to the amortization of bond and other debt issuance costs, including lease-purchase debt issuance costs. Included are amortized deferred gain and loss amounts related to the defeasance of bonds.

For Building and Land Leases use only Function 421 (Debt Service).

***Rentals for Other Purposes***

For renting Land and Buildings, use Object 54601 (Renting Land and Buildings). With this Object, use Functions 213 (Extracurricular), 222 (In-Service, Staff Development, and Support), 321 (Building Upkeep, Utilities, and Maintenance), 332 (Business Operations), or 421 (Debt Service) for In-District Locations. For Out-of-District Locations, use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs).

For rentals of Storage units or facilities, use Object 54609 (Storage Fees). With this Object, use Functions 213 (Extracurricular), 222 (In-Service, Staff Development, and Support), 321 (Building Upkeep, Utilities, and Maintenance), 332 (Business Operations), or 421 (Debt Service).

For renting Hotel rooms, Conference rooms and any related equipment, when related to travel or training purposes, use an appropriate account in the Object 55800 Series (Travel and Training). If related to Conferences or Workshops, use Object 53303 (Conferences/Workshops). Do not use Object 54601 for these purposes.

For rentals of voting machines related to raising Bonds, use Object 53407 (Bond Raising Contractors). If related to Board Elections, use Object 53408 (Board Elections).

For any lease purchases to be reimbursed by the City or Municipality, record such transactions on the Balance Sheet only.

For Graduation Rentals, use Object 54604 (Graduation Rentals) only. With this Object, only use Function 214 (Student Services – Instructional Related).

For renting an Ice Rink, use Object 54605 (Ice Rink Rental) only. With this Object, use only Functions 213 (Extracurricular) or 321 (Building Upkeep, Utilities, and Maintenance), as appropriate.

For renting a Swimming Pool, use Object 54606 (Pool Rental) only. With this Object, use only Functions 213 (Extracurricular), 214 (Student Services – Instructional Related), 321 (Building Upkeep, Utilities, and Maintenance) or 433 (Enterprise and Community Service Operations).

For renting a Golf Course, use Object 54607 (Golf Course Rental) only. With this Object, use only Function 213 (Extracurricular) only.

For renting Uniforms, use Object 54608 (Uniform Rental) only. With this Object, use only Functions 312 (Food Service), 321 (Building Upkeep, Utilities, and Maintenance) or 431 (Public, Parochial, Private, and Charter School Pass-Throughs).

If the rental is part of a Contracted Service or Service Agreement to be performed by Third-Party Contractors (e.g. renting augers, saws, or hammers, etc.), use Objects in the appropriate accounts in the Object 54300 Series (Repairs and Maintenance Services). These charges are not recorded in Object 54602 (Rentals of Equipment and Vehicles).

### *Rental and Leasing Revenue Arrangements*

For revenues for rental, use charges, and other income on real property held for investment purposes use Object 41540 (Investment Income from Real Property).

For earnings from rents and leases from school-owned property and/or facilities, including classrooms and athletic facilities, use Object 41901 (Rental Income - Fields/Pools/Buildings). Rental of property held for income purposes is not included here, but is recorded in Object 41540 (Investment Income from Real Property).

For revenue from the rental or sale of textbooks, including revenue from selling used books to publishers or individuals, use Object 41940 (Textbooks Sales and Rentals).

For proceeds from Capital Leases, use Object 45501 (Proceeds from Capital Leases).

For revenue from the sale or lease of mineral rights, including oil and gas, use Object 46401 (Special Items).

Use Object 41702 (Bookstore and Lock Sales and Rentals) for revenue from sales of:

* Textbooks
* Shirts
* Locks
* Rentals
* Cap and Gown Sales
* High School Parking Passes
* Sales of Pictures
* SAT Prep Reimbursements
* School Clothing Sales
* School Project Fees
* Yearbook Sales

### *FAQ’s*

For additional information, refer to FAQ’s 29, 82, 93, 146, 338, 340, and 388.

Fiscal Agent

### *Overview*

Refer to the LEA of Record section in this Chapter for accounting for transactions wherein a District is acting as a Fiscal Agent or “purchasing agent” for other Districts.

Function Segment Rules

### *Overview*

This section focuses on the various rules and requirements for accounting related to the Function Segment.

A Function is a group of related activities aimed at accomplishing a major service for which the District is responsible. The Function describes the activity for which a service or material object is acquired. The Functions of a District are classified into seven broad areas.

The **Function** segment is comprised of three digits (XXX), with a Parent-Child-Grandchild (PCG) hierarchy. All Districts must use the lowest level possible, which for the Function segment is the Grandchild Level (e.g. 111, 215, 532, etc.). Entries are not allowed in the Child accounts (e.g. 110, 220, 330, etc.) or the Parent accounts (e.g. 100, 200, etc.), except for Function 000 which has limited use. **All three digits are required to be used in all cases.**

### *The 20% Hands-On Rule - Function Segment*

Charges to the Function Segment for Salaries and Benefits for employees who perform multiple functions is to be recorded using the following guidelines: If an employee has a “Hands-On” relationship to any given activity (Function) and performance of those duties requires a minimum of 20% of their time, those costs must be charged to the appropriate Function accounts accordingly. If however, the role is more of an oversight role of supervising or managing others who perform the “Hands-On” work, is less than 20% of their time, charges to those Functions are not required, but are permissible.

This rule is applicable only to those individuals who are performing in different capacities. It does not apply to those who teach different classes or subjects.

### *Function 000*

Use Function 000 (None (Limited and Restricted Use)) **ONLY** in conjunction with the following 8 Expenditure Objects (five of which are located in the Employee Benefit Series). Function 000 may not be used with any other Object accounts.

**A/C No. Name**

* 52501 Unemployment Insurance.
* 52710 Workers Compensation Premium.
* 52720 Workers Compensation (Self Insured).
* 52730 Workers Compensation Medical (Self Insured).
* 52902 Employee Assistance Programs.
* 58105 PCORI Fees.
* 59701 Expenditures related to Fiduciary Activities.
* 59998 Budget Savings to be Determined.
* 59999 Employee Turnover Allowance.

### *Function 100 Series (Instructional Teachers)*

***General Function Subject Rules – Function 100 Series***

A **General Function/Subject Rule** related to the Function 100 Series (Instruction) contains this requirement:

***The Function 100 Series Subject Rule.*** *All costs included in the accounts in Function 100 Series (Instruction) are used with Subject 0000 (General Education) or specific Subject accounts except for Subject 2500 (Non-Instruction), unless the application of the rule would violate a rule or rules of a higher authority.*

### *Function 111 (Instructional Teachers)*

Use Function 111 to record salaries and related employment costs for teachers who interact with pupils face-to-face or via electronic means.

Also include in Function 111 the costs for the following activities or events:

* Certified Teachers from Job Classifications 1100-1300 Series, except Job Classifications 1294-1299 (Substitute Teachers).
* Classroom Teachers.
* Tutors from Job Classification 4614 (Tutors).
* Teachers for hospitalized and homebound students and the cost of travel related thereto.
* Itinerant Teachers.
* Third-party instructional services for District students (e.g., advanced college courses or specialized classes provided by another District).
* Teaching portion of expenditures for department chairpersons or department leaders who also teach. *Note: In such instances, the Job Class must be a Job Class account from the 1100-1300 series accounts.*
* Driver education teachers if courses are taught during normal school hours, offered without a fee, and restricted to students. If any one of these criteria as missing, use instead Function 213 (Extracurricular).
* Salaries and related employment costs for Principals and Assistant Principals who perform face-to-face teaching. *Note: In such instances, the Job Class must be a Job Class account from the 1100-1300 series accounts.*
* Music instruction that is taught during the day as part of the curriculum and tutoring (i.e., SAT, ESL), and School-to-Career staff, if doing Face-to-Face Teaching.
* NCRSEP (Newport County Regional SEP) “credits” received.

Do not charge the following to Function 111:

* Nurse Teachers, even if face-to-face teaching occurs. Charge those costs to Function 216 (Student Health Services - Medical).
* Teaching staff involved in placement. Charge those costs to Function 211 (Guidance and Counseling).
* Non-Certified Teachers, except that Tutors (Job Classification 4614) may be used with Function 111.
* “Graduation by Proficiency” teachers. Charge those costs to Function 241 (Program Management).

***Rules related to the Newport County Regional SEP***

Related to the Newport County Regional SEP (NCRSEP), some Regional Specialists salaries and benefits are actually paid directly by each District (employees of the District), but may perform duties for other members. For these costs, each District receives a “credit” against the apportionment bill from the NCRSEP. The employee costs will be paid by the District and the “credit” accrued until the end of the year, when an analysis will be performed by NCRSEP and the apportionment finalized.

When recording NCRSEP costs associated with other Districts, use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs). For “credits” received, use Function 111 (Instructional Teachers).

The Location account for Regional Specialists will be the Location to where each is assigned and spends the majority of their workday, for example at “ABC Elementary School” (03XXX) for the District that includes ABC Elementary School. Specifically, Location accounts When the cost for that Regional Specialist is apportioned using the percentage formula, the cost apportioned to Districts that do NOT include ABC Elementary School must use Location Type 07 and the District ID number of the District that owns ABC Elementary. will be Little Compton (07180), Middletown (07190), and Tiverton (07330).

***Guidance Counselors***

Subject 0800 (Guidance) is associated with Guidance Counselors ONLY and their interaction with students inside and outside of the classroom. With Subject 0800, use Functions 111 (Instructional Teachers), 112 (Substitute Teachers), 113 (Instructional Paraprofessionals), and 122 (Instructional Materials, Trips, and Supplies) for in-class instruction.

Use Function 211 (Guidance and Counseling) only for services provided outside of the classroom.

***Certified and Non-Certified Substitute Teachers***

Function 111 (Instructional Teachers) is reserved for the use of Certified Teachers only.

Therefore, the use of Non-Certified Substitute Teachers may not be used in conjunction with Function 111. If used in a teaching position, use instead Function 113 (Instructional Paraprofessionals) and Job Classification 4600 Series accounts (Aides and Other Non-Certified Staff).

***Section 504 Plan for a Teacher***

Use Function 111 for *equipment purchased* pursuant to a Section 504 Plan which allows the teacher to perform his or her teaching duties and to comply with ADA laws. Use also Object 57305 (Equipment), and the Location where the Teacher is assigned and actual Subject code(s) which are taught by this Teacher for the School Educational Level involved. If the equipment is needed for another purpose, then another Function may be appropriate.

***Relationship to the Location Segment***

Function 111 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

### *Function 112 (Substitutes)*

Use Function 112 to record the costs of salaries and related employment costs for Certified Substitute Teachers (Job Classes 1294-1299 only), if substituting for teachers who are absent for reasons other than for attending in-service or staff development sessions or for performing curriculum development duties. Salary costs for Substitute Teachers performing duties pursuant to Function 112 are recorded in Object 51115 (Salaries – Substitutes) only.

With Function 112 and Job Classes 1295-1299 (Short-Term Substitutes), use only Subject 0000.

With Function 112 and Job Class 1294 (Long-Term Substitute), use the Subject account for the subject being taught by the Long-Term Substitute. For Middle and High School classes, Subject 0000 may not be used. Subject 0000 may be used with Elementary School classes.

Do not charge the following to Function 112:

* Substituting for teachers who are absent due to performing curriculum development duties. Charge those costs to Function 221 (Curriculum Development).
* Substituting for teachers who are absent due to attending in-service or staff development sessions. Charge those costs to Function 222 (In-Service, Staff Development, and Support).
* All other Substitutes not assigned to a classroom (e.g., library, nurse, clerical, cafeteria monitor, etc.). Charge those costs to the appropriate Function to which they are performing their duties.

***Certified and Non-Certified Substitute Teachers***

Function 112 is reserved for the use of Substitute Teachers who are certified and used in conjunction with Job Classifications 1294 through 1299. Therefore, Non-Certified Substitute Teachers may not be used with Function 112. Instead Job Classification 4613 (Substitute Teachers – Non-Certified) should be used only with Function 113 (Instructional Paraprofessionals).

***Appointment of Substitute Teacher to a Permanent Position***

When a Substitute Teacher is appointed to a permanent position:

* The salary will thereafter be recorded in Object 51110 (Regular Salary) instead of Object 51115 (Salaries – Substitutes).
* The Function account will thereafter be Function 111 (Instructional Teachers) instead of Function 112 (Substitutes).
* The Location, Program, and Subject accounts must thereafter be assigned pursuant to the Object Intersection Rules for Object 51110.
* The Job Classification account will thereafter change to be the appropriate non-Substitute Teacher Job Classification in the Job Classification Series 1100-1300, but not with Job Classifications 1294-1299.
* Further, all related Benefit accounts for this compensation will thereafter use the same segments as are recorded with Object 51110 pursuant to the *“Follow the Compensation Concept”*.

***Substitute Teachers who perform Curriculum-related work***

For a Substitute Teacher who is engaged to teach for a Teacher who is performing curriculum-related work pursuant to topics described in Function 221, use the following accounts:

* Object 51115 (Salaries - Substitutes).
* Function 221 (Curriculum Development).
* Use the same Location, Program, and Subject accounts as used with the regular employee.
* Job Classifications 1295-1299.
* Further, all related Benefit accounts for this compensation will use the same segments as are recorded with Object 51115 pursuant to the *“Follow the Compensation Concept”.*

***Class Coverage***

Object 51339 (Class Coverage), is used for “Additional pay received by Certified staff or Non-Certified staff that covers a class or portion of a class due to absence where no substitute is available, where applicable by contract.”

When using this Object for Certified Teachers, only Job Classifications 1295 - 1299 (Short-Term Substitute Teachers may be used, irrespective of the “regular” Job Classification of the individuals performing the work. This accounting method is applied pursuant to the *“Follow the Purpose Concept”*, which is intended to track the activity, not the person performing the activity. The only Function accounts that may be used are 112, 211, 212, and 222 with Certified Teachers.

When using this Object for Non-Certified Teachers, use only Job Classification in the 4600 series (Aides and Other Non-Certified Staff). For Non-Certified Teachers, use only Function 113 (Instructional Paraprofessionals).

***Relationship to the Location Segment***

Function 112 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

### *Function 113 (Instructional Paraprofessionals)*

Use Function 113 to record the costs of salaries and related employment costs for paraprofessionals who spend the majority of their time in the classroom with a teacher who is charged to Function 111 (Instructional Teachers). This also includes Substitute Teachers who are not certified.

Also include in Function 113 the costs for the following activities or events:

* Special Education paraprofessionals who serve in the classroom as an Instructional Paraprofessional in the same fashion as “regular” Instructional Paraprofessionals.

Do not charge the following to Function 113:

* Certified Teachers from Job Classifications 1100-1300 Series.
* Other Special Education Paraprofessionals, such as personal care attendants who do not serve as an Instructional Paraprofessional. Charge those costs to Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers).
* Non-instructional paraprofessionals, aides, and graders assigned to teachers that support activities related to Function 222. Charge those costs to Function 222 (In-Service, Staff Development, and Support).
* All other Instructional aides, not involved with Direct Instruction. Charge those costs to the appropriate account in the Function 200 Series (Instructional Support), Function 300 Series (Operations), or Function 500 Series (Leadership) as appropriate.

***Relationship to the Location Segment***

Function 113 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students s
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

### *Function 121 (Pupil-Use Technology and Software)*

Use Function 121 (Pupil-Use Technology and Software) to record the costs of and activities related to technology and software that pupils use relating to instruction using web-based software, other types of software, computers, and similar technological devices.  The equipment could be located in the classroom, in computer labs, or connected by terminals to a central site.

Also include in Function 121 the costs for the following activities or events:

* Expenditures for dedicated telephone lines, maintenance and repair, and service contracts.
* Printer paper, ribbons, diskettes, and other technology related supplies.
* Costs associated with “Virtual Classrooms” which provide instructional programs available to students via the Internet.
* Staff who provide support for instruction-related technology such as pupil-use network management or computer lab support personnel.

Do not charge the following to Function 121:

* Technology, software, and printer paper, ribbons, diskettes, and other technology related supplies purchased for purposes other than pupil-use. Charge those costs to the Function account(s) that most closely matches the intended use.
* Improvements to Data Systems such as those that track student progress, foster high achievement, improve student performance, and other similar-type systems. Charge those costs to Function 331 (Data and Technology Management).
* Teachers of subjects that use technology to aid in instruction such as a web-based reading program. Charge those costs to Function 111 (Instructional Teachers).

***Relationship to the Location Segment***

Function 121 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 01 Education Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

### *Function 122 (Instructional Materials, Trips, and Supplies)*

Use Function 122 (Instructional Materials, Trips, and Supplies) to record costs of instructional materials and supplies and staff dedicated to managing and selecting those materials and supplies.

Also include in Function 122 the costs for the following activities or events:

* Instructional materials, textbooks, paper, lab materials, test forms, workbooks, chalk, markers, maps and charts, copy machines and copy supplies if copy machines are primarily used for instructional purposes, and instructional equipment used for instructional purposes by teachers and students.
* Textbooks used for Dual and Concurrent Enrollment.
* Field trips that are instruction related.
* Food used in instructional programs.
* Equipment used for presentations by master teachers, televisions dedicated to the classroom, and equipment used for distance learning instruction.
* Salaries and employment costs of staff who manage classroom materials.
* Paint purchased for an Automotive course at a Career Center to paint automobiles.
* Capital projects for wiring and other student-use technology related activities.
* Construction Vehicles that are used to transport materials and students to construction sites where the students, under the supervision of the teacher, perform various tasks. Include these costs in Function 122 since the vehicle is used for the benefit of students, but not for transporting students.

Do not charge the following to Function 122:

* Test-related research and development and the personnel involved in that process. Charge those costs to Function 221 (Curriculum Development).
* Non-instructional trips (band, glee club, etc.). Charge those costs to Function 213 (Extracurricular).
* Media, such as projectors, video and DVD players, televisions, video-conferencing equipment, etc. not dedicated to the classroom. Charge those costs to Function 212 (Library and Media).
* Pupil-use technology equipment, software, and supplies. Charge those costs to Function 121 (Pupil-Use Technology and Software).
* Web-based software for reading - used by the reading teachers, not “technology instruction”. The phrase “Technology Instruction” should be interpreted as "Instruction USING Technology”, not as "Instruction ABOUT Technology". Web-based software for reading is a good example of Instruction using Technology and therefore is charged to Function 121.
* Vehicle supplies and parts used with academic subjects such as Subjects 1404 (Automotive) and 1405 (Construction) are to be charged to Object 56101 (General Supplies and Materials and Function 122. **Do not use Object 56207 (Vehicle Maintenance Supplies/Parts).**

***Relationship to the Location Segment***

Function 122 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 01 Education Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

### *Function 200 Series (Instructional Support)*

***General Function Subject Rules – Function 200 Series***

A **General Function/Subject Rule** related to the Function 200 Series (Instructional Support) contains this requirement:

***The Function 200 Series Subject Rule.*** *Most costs included in the accounts in Function 200 Series (Instructional Support) except for Function 216 which is used mostly with Subject 2500, are used with Subject 0000 (General Education) or specific Subject accounts except for Subject 2500 (Non-Instruction), unless the application of the rule would violate a rule or rules of a higher authority.*

### *Function 211 (Guidance and Counseling)*

Use Function 211 (Guidance and Counseling) to record costs of salaries and related employment costs of guidance counselors who provide counseling to the general student population, outside of the classroom.

Also include in Function 211 the costs for the following activities or events:

* Field support coordinators who work directly with guidance counselors.
* Guidance and counseling administrators in the Central Office.
* School-to-Career Staff if not doing Face-to-Face Instruction.
* Professional service costs related to standardized academic student assessments, such as state proficiency testing.

Do not charge the following to Function 211:

* School-to-Career Staff if they are doing Face-to-Face Instruction. Charge those costs to Function 111 (Instructional Teachers), 112 (Substitutes), or 113 (Paraprofessionals), as appropriate.
* In-class Guidance-related activities for instructional materials, trips, and supplies. Charge those costs to Function 122 (Instructional Materials, Trips, and Supplies).
* Attendance functions and health services. Charge those costs to Function 214 (Student Services – Instructional Related).

***Guidance Counselors***

Use Function 211 (Guidance and Counseling) only for services provided outside of the classroom.

Subject 0800 (Guidance) is associated with Guidance Counselors ONLY and their interaction with students inside and outside of the classroom. With Subject 0800, use Functions 111 (Instructional Teachers), 112 (Substitute Teachers), 113 (Instructional Paraprofessionals), and 122 (Instructional Materials, Trips, and Supplies) for in-class instruction.

***Relationship to the Location Segment***

Function 211 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 01 Education Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

### *Function 212 (Library and Media)*

Use Function 212 (Library and Media) to record costs of salaries and related employment costs of librarians and/or Library Science Teachers and support staff.

Also include in Function 212 the costs for the following activities or events:

* Library-related equipment.
* Library books, publications, and periodicals.
* Searchable databases, DVD’s, CD’s, and films.
* Library office costs.
* Library software and computers housed in the library.
* Lightbulbs for projectors in the Library.

Do not charge the following to Function 212:

* Lightbulbs for Classroom projectors. Charge those costs to Function 122 (Instructional Materials, Trips, and Supplies), pursuant to the *“Follow the Student Concept”*.

***Relationship to the Location Segment***

Function 212 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 01 Education Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

### *Function 213 (Extracurricular)*

Use Function 213 (Extracurricular) to record costs of salaries and related employment costs of coaches and staff related to sports, clubs, and other extracurricular activities.

Also include in Function 213 the costs for the following activities or events:

* Equipment.
* Related facilities and utilities.
* Transportation.
* Non-instructional field trips such as band, glee club, drama club, etc.
* Sports Camps provided only for the students of the District.
* Payments directly to doctors and/or health providers related to interscholastic athletic competitions.
* Third-Party Contractors engaged to provide athletic trainer services, emergency medical technicians, and other similar health-related jobs at athletic contests or in preparation of athletic contests.
* Charges for diesel fuel for buses used for transporting to and from athletic events. That is, the charges for fuel should be consistent with the use of fuel for the activities for which the bus is being utilized pursuant to the *“Follow the Bus Concept”*.

Do not charge the following to Function 213:

* Sports Camps provided to the Community-at-large. Charge those costs to Function 433 (Enterprise and Community Service Operations).
* Instructional field trips and music instruction trips that are taught during the day as part of the curriculum. Charge those costs to Function 122 (Instructional Materials, Trips, and Supplies).

Due to the nature of the activities included in Function 213 (Extracurricular), Function 213 **cannot** be used with Object 51110 (Regular Salaries) or other accounts in the 51100 Series in conjunction with Job Classifications in the 1100 to 1300 Series (Teachers).

***Relationship to the Location Segment***

Function 213 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 01 Education Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

### *Function 214 (Student Services – Instructional Related)*

Use Function 214 (Student Services – Instructional Related) to record costs of salaries and related employment costs related to student registration attendance services, social work services, report cards, and those activities designed to improve student attendance at school that attempt to prevent or solve student problems involving the home, the school, and the community.

Also include in Function 214 the costs for the following activities or events:

* Learning problems.
* Evaluating the abilities of student.
* Assisting students as they make their own educational and career plans and choices.
* Assisting students in personal and social development.
* Data processing expense related to attendance, scheduling, and report cards.
* Graduation expenses and honors programs.
* Stipends paid to teachers for parent teacher conferences.
* Interpreters and Translators utilized for parent contacts and outreach programs. Use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) if related to an Out-of-District Location.
* Background checks for Volunteers (if the purpose is related to the welfare and education of students).
* Community outreach services directed at the families of students.
* Title IV Drug Free and COZI expenditures (except coordinator expenditures which are to be charged to Function 231 (Program Management)).
* Student Information Systems (SIS). Use with Object 53502 (Other Technical Services) when the SIS is classified as a “web-based service” licensed from a Third-Party Contractor or Object 57311 (Technology Software) when the SIS is classified as “purchased tangible software”.
* Staff and Student uniforms.
* Scholarship amounts awarded to students and charged to Object 53218 (Student Assistance).

Do not charge the following to Function 214:

* Interpreters and Translators assigned to a student as part of their education program. Charge those costs to Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers). Use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) if related to an Out-of-District Location.
* Interpreters and Translators used on behalf of the Superintendent or School Board. Charge those costs to Function 531 (Superintendent and School Board).
* Assistant Principals for Guidance. Charge those costs to Function 511 (Principals and Assistant Principals).
* Costs for Title IV Drug Free and COZI coordinator expenditures. Charge those costs to Function 231 (Program Management).
* Community outreach directed towards the community at large. Charge those costs to Function 433 (Enterprise and Community Service Operations).
* Nurses, medical supplies, or medical-related costs. Use Function 216 (Student Health Services – Medical) for such costs.

***Relationship to the Location Segment***

Function 214 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 01 Education Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

***Relationship to the Subject Segment***

Function 214 may not be used with Subject 2500 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 215 (Academic Interventions)*

Use Function 215 (Academic Interventions) to record costs of salaries and related employment costs of teachers, counselors, and others relating to preparing, maintaining, and discussion of Academic Intervention plans for students.

Also include salaries and related employment costs teachers who teach Remediation Skills as part of regular classroom time during the school day.

***Relationship to the Location Segment***

Function 215 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 01 Education Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

***Relationship to the Subject Segment***

Function 215 may not be used with Subject 2500 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 216 (Student Health Services - Medical)*

Use Function 216 (Student Health Services - Medical) to record costs of salaries and related employment costs of nurses and medical staff. Include herein all costs related to providing those services including related services and supplies.

Also include in Function 216 the costs for the following activities or events:

* For Nurses and other non-standard instructors included in Function 216 who teach classes representing **more** than 10% of their time, the Instruction-related costs must be charged to Subject 0000 (General Education) unless the application of the rule would violate an Object Intersection Rule.
* For Nurses and other non-standard instructors included in Function 216 who teach classes representing **less** than 10% of their time, all of their time is charged to Subject 2500 (Non-Instruction) unless the application of the rule would violate an Object Intersection Rule.
* Pursuant to the *“Follow the Nurse Concept”*, medical supplies used by a Nurse for non-athletic activities is aligned with Subject 2100 Series (Special Education), and Subjects 2500 (Non-Instruction), 2701 (Adult Education), 2702 (Summer School), 2703 (After School), and 2704 (Before School) only.

Do not charge the following to Function 216:

* Athletic supplies. Charge those costs to Function 213 (Extracurricular).
* Medical Supplies used with academic subjects related to Health Services such as Subjects 0900 (Health Occupations Education, 0901 (Nursing), 1100 (Health Education), 1418 (Health Services – Not Child Care), 1441 (Biomedical), and 1442 (Sports Medicine) – are to be charged to Object 56101 (General Supplies and Materials and Function 122. **Do not use Object 56115 (Medical Supplies) or Function 216.**

***Relationship to the Location Segment***

Function 216 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 01 Education Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

***Relationship to the Subject Segment***

Function 216 may not be used with Subject 0000 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 221 (Curriculum Development)*

Use Function 221 (Curriculum Development) to record costs of salaries and related employment costs of staff assigned to improving curriculum or teaching curriculum concepts to teachers. If a Curriculum Department exists, include herein all costs of that department (including secretaries, clerks, and curriculum materials).

Also include in Function 221 the costs for the following activities or events:

* Charges for salary and benefit costs related to tasks performed by District Leadership members such as the Assistant Superintendent that meet or exceed the criteria for the 20% Hands-On Rule must be prorated appropriately between Function 221 and Function 521 (Deputies, Senior Administrators, Researchers, and Program Evaluators).
* Expenditures for purchased curriculums and purchased curriculum services.
* Department head stipends.
* Teachers who are doing an internship to become an administrator. Also the cost of Substitute Teachers engaged to replace Teachers who are absent for this purpose.
* Payments to qualified staff in furtherance of their studies designed to contribute to the professional competence of the instructional staff within the District based on District initiatives, pursuant to an Academic Fellowship in lieu of Sabbatical leave.

Do not charge the following to Function 221:

* Charges for salary and benefit costs related to tasks performed by District Leadership members such as the Assistant Superintendent that do not meet or exceed the criteria for the 20% Hands-On Rule. Charge those costs to Function 521 (Deputies, Senior Administrators, Researchers, and Program Evaluators).
* Tests, texts, and supplies related to classroom instruction (including piloted texts). Charge those costs to Function 122 (Instructional Materials, Trips, and Supplies).

***Relationship to the Location Segment***

Function 221 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 01 Education Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

***Relationship to the Subject Segment***

Function 221 may not be used with Subject 2500 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 222 (In-Service, Staff Development, and Support)*

Use Function 222 (In-Service, Staff Development, and Support) to record costs of salaries and related employment costs of the following:

* Teacher mentoring program.
* Teacher trainer costs.
* For charges to Objects 51113 (Professional Days), 51302 (Professional Development - School), and 51303 (Professional Development - District), for employees whose salary is charged to the Function 100 Series (Instruction) and Function 200 Series (Instructional Support).
* Substitute teachers used to cover teachers who are attending in-service or staff development.
* Other Certified Teachers who are used to cover the classes when a Substitute cannot be found, pursuant to Object 51339 (Class Coverage).
* Teachers who train other teachers.
* Math and literacy coaches and the value of non-teaching periods for this purpose.
* Web-based software system used to track professional development activities.
* Non-instructional paraprofessionals, aides, and graders assigned to teachers.

Do not charge the following to Function 222:

* For charges to Objects 51113 (Professional Days), 51302 (Professional Development - School), and 51303 (Professional Development - District), for employees whose salary is not charged to the Function 100 Series (Instruction) and Function 200 Series (Instructional Support). Charge those costs to the Function accounts used for their regular salary costs.
* Non-Certified Teachers who are used to cover the classes when a Substitute cannot be found, pursuant to Object 51339 (Class Coverage). Charge those costs to Function 113 (Instructional Paraprofessionals), and an appropriate Job Classification accounts from the Job Classification 4600 Series (Aides and Other Non-Certified Staff).

***Relationship to the Location Segment***

Function 222 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 01 Education Services
* Location Type 02 Business Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

***Relationship to the Subject Segment***

Function 222 may be used with any Subject as specified in each Object Intersection Rule of the Object used.

### *Function 223 (Sabbaticals)*

Use Function 223 (Sabbaticals) to record costs of sabbatical expenditures related to qualified staff in furtherance of their studies or other personal goals.

Do not charge the following to Function 223:

* Pay received by qualified staff in furtherance of their studies designed to contribute to the professional competence of the instructional staff within the District based on District initiatives, pursuant to an Academic Fellowship in lieu of Sabbatical leave. Charge those costs to Function 221 (Curriculum Development).

***Relationship to the Location Segment***

Function 223 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 00 Central Office
* Location Type 01 Education Services
* Location Type 02 Business Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)

***Relationship to the Subject Segment***

Function 223 may not be used with Subject 2500 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 231 (Program Management)*

Use Function 231 (Program Management) to record costs of salaries and related employment costs of staff or contract fees for outside specialists who develop, monitor, and maintain defined categorical programs (e.g., Directors of Special Education, Chapter 1/Title I, or General Education).

Also include in Function 231 the costs for the following activities or events:

* Indirect costs, technical services, office costs, and clerical costs associated with program management activities.
* Maintaining IEP (Individual Education Plan) programs for Special Education students and the clerical effort to maintain the records for IEPs. Examples include COZI, Drug Free, Literacy and Children Crusade Coordinators and clerical support, and various grant coordinator positions.
* Also includes grant procurement activities for transitional services for training students for jobs, readiness, and placement skills.

***Relationship to the Location Segment***

Function 231 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 01 Education Services
* Location Type 02 Business Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

***Relationship to the Subject Segment***

Function 231 may not be used with Subject 2500, except when aligned to Location Type 02 (Business Services) or unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers)*

Use Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers) to record costs of salaries and related employment costs or contract fees for evaluators, social workers, therapists, psychologists, or other types of counselors serving specific needs of a defined program (e.g., Special Education), regardless of the funding source.

Also include in Function 232 the costs for the following activities or events:

* Personal student attendants.
* Special education paraprofessionals who do not serve as an Instructional Paraprofessional.
* Paraprofessionals, such as personal care attendants (for either Special Education students or non-Special Education students), who do not serve as an Instructional Paraprofessional. For Out-of-District Locations, use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs).
* Interpreters and Translators assigned to a student as part of their education program.
* District-contracted therapeutic services from private schools for district Special Education pupils. For example, Occupational Therapists and Physical Therapists for non-public schools.
* Tests for Special Education Aides required to obtain a certification. With this cost, use either Object 52903 (Tuition Reimbursement - Taxable) or 52917 (Tuition Reimbursement – Non-Taxable), depending on the “taxable” circumstances of the reimbursement.
* One-on-one personal attendants directed by an IEP.

Do not charge the following to Function 232:

* Counseling for General Education students that is not related to a specific program. Charge those costs to Function 211 (Guidance and Counseling).
* Special education paraprofessionals who serve in the classroom as an Instructional Paraprofessional in the same fashion as “regular” Instructional Paraprofessionals. Charge those costs to Function 113 (Instructional Paraprofessionals).
* Interpreters and Translators utilized for parent contacts and outreach programs. Charge those costs to Function 214 (Student Services – Instructional Related).

***Relationship to the Location Segment***

Function 232 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 01 Education Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

***Relationship to the Subject Segment***

Function 232 may not be used with Subject 2500 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 241 (Academic Student Assessment)*

Use Function 241 (Academic Student Assessment) to record costs of salaries and related employment costs of staff who develop and provide academic assessments. “Develop and provide” encompasses the whole process of developing, giving, and grading assessments, as well as analyzing the assessment results.

Also include in Function 241 the costs for the following activities or events:

* Stipends for “proctoring” exams.
* Indirect costs, technical services, office costs, and clerical costs associated with assessment activities.
* Activities, classes, and costs associated with the annual Senior Project (Subject 2900) are generally charged to Function 241 but may be used with other appropriate Functions in the 100 and 200 Series. This is only used with High Schools (Location Type 05) and Middle Schools (Location Type 04). Use by Elementary Schools (Location Type 03) is not allowed. Related to Program, Program 13 (PBGR Performance Based Graduation Requirements) is generally used with Subject 2900, but Programs 10, 20, and 30 may be used as well.
* Salaries of “Graduation by Proficiency” teachers.

***Relationship to the Location Segment***

Function 241 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 01 Education Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students

***Relationship to the Subject Segment***

Function 241 may not be used with Subject 2500 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 300 Series (Operations)*

***General Function Subject Rules – Function 300 Series***

A **General Function/Subject Rule** related to the Function 300 Series (Operations) contains this requirement:

***The Function 300 Series Subject Rule.*** *Most costs included in the accounts in Function 300 Series (Operations) are used with Subject 2500 (Non-Instruction) and not with Subject 0000 (General Education) or specific Subject accounts except for Subject 2500, unless the application of the rule would violate a rule or rules of a higher.*

### *Function 311 (Transportation)*

Use Function 311 (Transportation) to record costs of student transportation.

Also include in Function 311 the costs for the following activities or events:

* Salaries for bus drivers and their related employment costs.
* Salaries for administrators who oversee all or a portion of transportation services.
* Salaries for bus monitors’ salaries, and the staff who oversee all or a portion of bus monitor services (such as business managers).
* Maintenance and operating costs associated with bus operations.
* Insurance costs related to buses and transportation of students.
* Transportation contracts.

Do not charge the following to Function 311:

* Transportation to and from extracurricular activities. Charge those costs to Function 213 (Extracurricular).
* Salaries for crossing guards and their related employment costs. Charge those to Function 313 (Safety).
* Transportation costs for employees, consultants, parent, or any other persons who are not students. Refer to the Object 55800 Series (Travel and Training) for the appropriate Object and Function to use for persons other than Students.

***Bus-related Costs for Districts with Self-Operated Student Transportation Systems***

Purchasing buses versus contracting for bus services through a Third-Party Contractor allows for variances in comparisons to other Districts that contract for bus services instead of operating their own bus system.

For those Districts that contract for Student Transportation services, the payment to the contractor includes the recovery of the cost of the buses by the contractor. To not include a comparable charge in the books of Districts who operate their own busing services could distort the analysis of those Districts that contract. Accordingly, to provide for better comparability, the following method is **required for use by Districts who operate their own Student Transportation busing services**.

* + - * In the year of the acquisition of a bus or buses, the cost of the purchase must be charged to Function 422. Note: The term “bus” or “buses” is intended to be generic for purposes of the related Mandatory Method Rule (**MMR095 – The Bus As-If Cost Rule**). Accordingly, MMR095 is also applicable to other purchased vehicles that are designed to transport multiple passengers that can be otherwise contracted for from a private contractor.
      * The District shall determine a reasonable Estimated Useful Life of such purchased buses.
      * Using the Estimated Useful Life of such purchased buses, the District shall use the Straight-line cost allocation method to calculate an annual amount representing a proportionate charge for the use of such purchased buses.
      * The District shall charge the amount representing the use of such purchased buses to appropriate Locations accounts, Function 311 or Function 431 as required, appropriate Program accounts, Object 57303, Subject 2500 or 2142 as required, and Job Classification 0000. In the year of acquisition, the amount may be prorated for the period from the purchase date to the end of the fiscal year. The charge shall be continued until the total cost has been charged over the period of the Estimated Useful Life.
      * To keep the Districts books in balance and properly stated for GAAP and internal reporting purposes, the Contra accounts must be used. Accordingly, a “mirror” of the Account String and amounts noted in the previous item must be recorded as a credit to the same segment accounts except the Object used shall be Object 77303 for all periods to which such charges are made to Object 57303.

***Transportation-related Costs accumulated in Location Types 01 and 02***

Districts may use Location Type 01 (Education Services) and Location Type 02 (Business Services) throughout the year for purposes of temporarily accumulating Transportation-related costs for ease of analysis. In Location Type 02, the account used most often is Location 2600 (Transportation).

**For Location Type 01**, by the end of the year when data is provided to the UCOA Database, there should be no remaining costs associated with Location Type 01 related to Student Transportation Costs in the Object 55100 Series.

**For Location Type 02**, by the end of the year when data is included in the UCOA Database, the costs that directly benefit or relate to the transportation of students (as defined in Function 311) should be transferred to appropriate School Location accounts. The only costs that should remain in Location Type 02 accounts are those that do not meet the definition of Functions 311 and 431, such as a high-level Director of Transportation and directly related administrative support staff.

***Relationship to the Location Segment***

Function 311 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 00 Central Office (limited to only Object 57303 as required by Object Intersection Rule)
* Location Type 01 Education Services (for temporary cost accumulation only)
* Location Type 02 Business Services (for temporary cost accumulation only, except as noted herein)
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

***Relationship to the Subject Segment***

Function 311 may not be used with Subject 0000 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 312 (Food Service)*

Use Function 312 (Food Service) to record costs of food service operations.

Also include in Function 312 the costs for the following activities or events:

* Salaries and related employment costs related to Central and on-site food preparation.
* Food service contracts, and administrators who oversee all or a portion of food services.
* Cost of refreshments and food served at Conferences of Workshops - Use Object 53706 (Catering/Food Reimbursement).
* Costs related to any pro-rated portion of costs related to Transportation or Food Services are charged to Function 311 (Transportation) and Function 312 (Food Service), as respectively
* Salaries and related employment costs of administrators who oversee all or a portion of food services.
* Salaries and related employment costs of Paraprofessionals and part-time employees who cover lunch duty and recess duties.

Do not charge the following to Function 312:

* Instructional programs (such as Home Economics or Career and Technical Education food service programs). Charge those costs to Function 122 (Instructional Materials, Trips, and Supplies).
* Telephones lines used for Food Service activities. Charge those costs to Function 321 (Building Upkeep, Utilities, and Maintenance).
* Catering fees, charges associated with District activities, and reimbursements to employees for food purchased for events, paid pursuant to Object 53706 (Catering/Food Reimbursement).
* Food provided for a community event. Charge those costs to Function 433 (Enterprise and Community Service Operations).

***Relationship to the Location Segment***

Function 312 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 00 Central Office
* Location Type 02 Business Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)

***Relationship to the Subject Segment***

Function 312 may not be used with Subject 0000 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 313 (Safety)*

Use Function 313 (Safety) to record costs of safety personnel (salaried or contracted), the cost of safety devices, and the maintenance of safety equipment in schools and in buses.

Also include in Function 313 the costs for the following activities or events:

* Safety devices.
* Maintenance of safety equipment in schools and in buses.
* Salaries and related employment costs of crossing guards.
* Salaries and related employment costs of school security personnel (including police details relating to school functions).
* Related equipment (such as fire alarms and security systems)

Do not charge the following to Function 313:

* Salaries and related employment costs of bus monitors. Charge those costs to Function 311 (Transportation).
* Safety-related costs associated with sports activities and other extracurricular activities. Charge those costs to Function 213 (Extracurricular).

***Relationship to the Location Segment***

Function 313 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 02 Business Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

***Relationship to the Subject Segment***

Function 313 may not be used with Subject 0000 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 321 (Building Upkeep, Utilities, and Maintenance)*

Use Function 321 (Building Upkeep, Utilities, and Maintenance) to record costs associated with running the day-to-day operations of facilities, including the salaries and related employment costs of staff assigned to such tasks.

Also include in Function 321 the costs for the following activities or events:

* Utility costs.
* Telephone costs.
* Maintenance of equipment, grounds, and buildings, irrespective of the Fund used (may be used with Capital Project Funds).
* Desks, chairs, and furniture and fixtures.
* License and permit fees such as for Buildings Permits, Variance Fees, and Fire Codes.
* Safety inspections of gym bleachers and elevators.

Do not charge the following to Function 321:

* Maintenance issues to address stemming from a safety inspection of gym bleachers. Charge those costs to Function 313 (Safety).
* Costs related to Capital outlays. Charge those costs to Function 422 (Capital Projects).
* Non-building lease expense. Charge those costs to the Function to which the activity pertains, for example, instructional computers charge to Function 121 (Pupil-Use Technology and Software). All Functions can be used for this purpose as appropriate except for Functions 000, 111, 112, 113, 223, 411, 421, 432, 441, 511, 997 and 998.).
* Debt Service and rental payments related to buildings or building and land leases. Charge those costs to Function 421 (Debt Service).

***Capital Project Funds used for Repairs and Maintenance***

Most Districts use Capital Project Funds to pay for capital expenditures such as a new building or other expensive assets. Many also use Capital Projects Funds to pay for repairs to such things as roofs, driveways, elevators, alarm systems, boilers, etc.  This section provides guidance on how to account for payment of repairs and maintenance from Capital Project Funds.

The term “capital expenditures” contains two UCOA-specific definitions that are instrumental to this discussion.  First, “capital expenditures” does not mean that “Capital Project Funds” were expended – it means funds were expended to purchase a “capital asset”.  Second, “capital expenditures” by definition excludes repair and maintenance costs.

The definition of Function 422 (Capital Projects) states “typically includes all expenditures in a District’s Capital Project Fund”.  While this is true that a Capital Project Fund is commonly used for “capital expenditures”, it is not exclusive to that purpose.

Most of the Object accounts in the 54300 Series (Repairs and Maintenance Services) utilize only Function 321 (Building Upkeep, Utilities, and Maintenance), while others are allowed where the particular type of asset is identified, however Function 422 is applicable with only a few Object 54300 Series account, based on the definition of Function 422.

The fact that capital funds are being utilized to pay for repairs to such things as elevators, alarm systems, boilers, etc., is not relevant to the accounting treatment. Capital Project Funds can be used to pay for repairs to such items that are for non-capital purposes.  Accordingly, the use of Capital Project Funds does not override the intent of the expenditure for accounting purposes.

If it is a Repair and Maintenance cost, it cannot be a Capital Cost.  In other words, in determining the Function, the source of the money does not take precedence over the objective intent for the expenditure. Therefore, the use of Function 422 is not warranted for repair and maintenance costs. Instead Function 321 (Building Upkeep, Utilities, and Maintenance) will be the most commonly used Function account for this purpose.

***Relationship to the Location Segment***

Function 321 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 00 Central Office
* Location Type 01 Education Services
* Location Type 02 Business Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

***Relationship to the Subject Segment***

Function 321 may not be used with Subject 0000 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 331 (Data and Technology Management)*

Use Function 331 (Data and Technology Management) to record costs associated with running the day-to-day operations administrative Data Processing and Technology Management activities, including the salaries and related employment costs of staff assigned to such tasks.

Also include in Function 331 the costs for the following activities or events:

* Equipment.
* Data processing maintenance contracts.
* Improvements to Data Systems such as those that track student progress, foster high achievement, improve student performance, and other similar-type systems.
* Licensed software that enables remote access to any computer in a District.

Do not charge the following to Function 331:

* Student-use technology. Charge those costs to Function 121 (Pupil-Use Technology and Software).
* Vendor assessed processing fees associated with Benefit plans provided to employees. Those costs are included in the Object associated with the Benefit plan and charged to Function accounts in accordance with the Object Intersection rules for that Object.

***Relationship to the Location Segment***

**General Function/Location Rule:** The Function 331 Location Rule.Generally, Function 331 will align with Location Type 02 (Business Services) accounts only, unless the application of the rule would violate a rule or rules of a higher authority. Refer to the Account Level Use Rules and Requirements for the Order of Precedence of UCOA Rules.

Function 331 will be most often used with Location Type 02 (Business Services). Function 331 may align with other Locations when such is required or allowed by an Object Intersection Rule. However, If Function 331 is not exclusively required by an Object Intersection Rule, but is allowed, each transaction should be reviewed to determine if such costs are appropriate and applicable to a School Location or other allowed Location other than for Location Type 02.

***Relationship to the Subject Segment***

Function 331 may not be used with Subject 0000 unless the Object Intersection Rule of the Object used specifies otherwise.

***Function 332 (Business Operations)***

Use Function 332 (Business Operations) to record costs associated with running the day-to-day operations of Business Offices (e.g., payroll, human resources, accounting and finance, and procurement), including the salaries and related employment costs of staff assigned to such tasks.

Also include in Function 332 the costs for the following, accounts activities or events:

* Office-type expenses such as supplies, fees, etc.
* Interest payments on short-term or revolving lines of credit used to fill funding gaps between receipts of tax revenues.
* Advertising expenses pursuant to Object 55401 (Advertising Costs).
* Substitute-calling services.
* 58315 Redemption of Principal – Non-Debt Services funds. *Use with Fund Types 10 and 60 only.*
* 58320 Interest. *Use for Non-Debt Service interest payments*.
* 58325 Long-Term Interest Payments – Non Debt Service Funds. *Use with Fund Types 10 and 60 only.*
* 58335 Short-Term Interest Payments -– Non Debt Service Funds. *Use with Fund Types 10 and 60 only.*

Do not charge the following to Function 332:

* Pro-rated portion of costs related to Transportation or Food Services. Charge those costs to Function 311 (Transportation) and Function 312 (Food Service), respectively.
* Objects in the 58300 series wherein Functions 421 (Debt Services) or Function 422 (Capital Projects) is required by rule or association with a specific Fund Type.

***Relationship to the Location Segment***

**General Function/Location Rule:** The Function 332 Location Rule.Generally, Function 332 will align with Location Type 02 (Business Services) accounts only, unless the application of the rule would violate a rule or rules of a higher authority. Refer to the Account Level Use Rules and Requirements for the Order of Precedence of UCOA Rules.

Function 332 will be most often used with Location Type 02 (Business Services). Function 332 may align with other Locations when such is required or allowed by an Object Intersection Rule. However, If Function 332 is not exclusively required by an Object Intersection Rule, but is allowed, each transaction should be reviewed to determine if such costs are appropriate and applicable to a School Location or other allowed Location other than for Location Type 02.

***Relationship to the Subject Segment***

Function 332 may not be used with Subject 0000 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 411 (Budgeted Contingencies)*

Use Function 411 (Budgeted Contingencies) to record amount reserved for contingencies or undesignated uses.

***Relationship to the Location Segment***

Function 411 will be used very infrequently and will likely only be used with Location Type 00 (Central Office) or Location Type 02 (Business Services), unless the Object Intersection Rule of the Object used specifies otherwise.

***Relationship to the Subject Segment***

Function 411 may only be used with Subject 2500 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 421 (Debt Service)*

Use Function 421 (Debt Service) to record costs associated with the cost of principal and interest payments made on long-term debt – most often for bonded capital projects. Typically includes all expenditures in a Districts’ Debt Service Fund.

Use this Function only if bonded debt service is currently carried in the budget.

Also include in Function 421 the costs for the following activities or events:

* Rental of facilities. This provides a level of comparability between those that rent facilities and those than own them.
* Annual or Long-term Leases including building and land leases.
* Capital Leases.

Do not charge the following to Function 421:

* Short-term leases and rentals. Charge those costs to the Function that reflects the intended use of the lease or rental. All Functions can be used as appropriate except for Functions 000, 111, 112, 113, 223, 411, 421, 432, 441, 511, 997, and 998.
* Operating Leases. Charge those costs to the Function that reflects the intended use of the lease or rental. All Functions can be used as appropriate except for Functions 000, 111, 112, 113, 223, 411, 421, 432, 441, 511, 997, and 998.

***Relationship to the Location Segment***

Function 421 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 00 Central Office
* Location Type 01 Education Services
* Location Type 02 Business Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 16 Payments for Debt Service
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

***Relationship to the Subject Segment***

Function 421 may only be used with Subject 2500 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 422 (Capital Projects)*

Use Function 422 (Capital Projects) to record costs associated with capital expenditures for land, buildings, and improvements. Typically includes most expenditures in a District’s Capital Projects Fund.

Also include in Function 422 the costs for the following activities or events:

* Materials purchased to construct Solar Panels used by students in a classroom setting that later will be used to provide solar power to District.
* Costs for construction or improving facilities that are jointly paid for by a District and a Town are legitimate expenditures pursuant to UCOA rules as they benefit the District. Charges should be recorded in Expenditure Object accounts that represent the nature of each Expenditure as if the District were paying these directly to the service providers.

Do not charge the following to Function 422:

* Repairs and maintenance expenditures paid by Capital Projects Funds. Charge those costs to Function 321 (Building Upkeep, Utilities, and Maintenance).
* Capital projects for wiring and other student-use technology related activities. Charge those costs to Function 122 (Pupil-Use Technology and Software).

***Bus Acquisition Costs for Districts with Self-Operated Systems***

Districts that operate their own Student Transportation Systems periodically purchase new or additional buses. For the purchase of buses, use Object 57303 (Buses). The segment intersections for Object 57303 are as follows:

* Fund: Use any Fund Type except 40 and 90.
* Location: Use Location 00000 only, however Location 15902 must be used if a fleet of buses is used exclusively for Out-of-District locations.
* Function: Use Function 422 only for the initial purchase(s) of a bus or buses.
* Program: Use any Program except 97, 98, and 99.
* Subject: Use Subject 2142 or 2500 with Program 20 and Subject 2500 with all other allowed Programs.
* Job Classification: Use Job Classification 0000 only.

The use of Function 422 for Bus Purchases will not impact the operational definition of “Per-Pupil Costs” as Function 422 is excluded from the population of costs for that purpose.

Refer to the section related to Function 311 for more information about operating costs incurred subsequent to the purchase of new or additional buses.

***Relationship to the Location Segment***

Function 422 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 00 Central Office
* Location Type 01 Education Services
* Location Type 02 Business Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

***Relationship to the Subject Segment***

Function 422 may only be used with Subject 2500 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs)*

Use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) to record costs associated with expenditures that are paid by a public District to parochial, private, charter, and public schools (pass-throughs), also referred to as “Out-of-District”.

In-District refers to any Location under the direct control of the District, Out-of-District refers to locations "owned or controlled" by other entities, irrespective of their geographic location.

Out-of-District Location Types are as follows:

* 07 – Other Schools (Other RI Districts), except that Location 07905, which is always considered to be an In-District Location.
* 08 – Non-Public/Private Schools, except that Location Type 08 locations used with Object 56410 (Textbooks – Dual and Concurrent Enrollment) and Location 08999, which are both considered to be In-District Locations were used properly.
* 10 – Charter Schools
* 11 – Education Service Agencies (Collaboratives)
* 12 – State Department of Education (RIDE)
* 13 – Public Schools – Out of State
* 15 – Transportation - Out-of-District Locations
* 19 – Interagency Fund Transfers Out
* 20 – Other State Agencies

Also include in Function 431 the costs for the following activities or events:

* Non-public textbooks.
* All charges related to Out-of-District Locations unless the Object Intersection Rule for the Object used states otherwise. See the list of Out-of-District Locations above.
* Tuition for Out-of-District Locations for Special Education and related transportation costs.
* Tuition for Out-of-District Locations for Career and Technical Education and related transportation costs.
* Tuition paid for Dual Enrollment courses.
* Grant appropriations for non-public schools.
* NCRSEP (Newport County Regional SEP) costs associated with other Districts.
* Non-Public and Private Schools that conduct classes using District owned Locations and for which Tuition is paid to the Non-Public or Private School. The Location for this and all related costs is designated to be an Out-of-District Location.

Do not charge the following to Function 431:

* Adult Education and other types of continuing education. Charge those costs to the Function that reflects the activity performed.
* Pupils receiving their basic instruction through home schooling. Charge those costs to the Function that reflects the activity performed.
* **District-contracted** services **from** private schools for District Special Education pupils. Charge those costs to Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers).
* Charges related to Location Type 08 locations used with Textbooks for Dual and Enrollment Students (Object 56410).
* Charges related to Location Type 07905 (Homebound Students).

***District and Parental Placement of Special Education Students***

Use Function 431 when a Special Education student has been “**placed**” by the District in a School outside of the District and when the Special Education student has been “**Parentally**” placed in a School outside of the District, i.e. placed by Parent decision, not District decision.

For District Placements, use Program 20 (Special Education) and Subject 2100 Series (Special Education).

For Parental Placements, use Program 50 (Non-Public Schools Programs) and Subject 2100 Series.

***Relationship to Program 50***

Program 50 (Non-Public School Programs) is always and only used with Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) and Out-Of-District Locations unless the application of the rule would violate a rule or rules of a higher authority.

Conversely, Function 431 may be used with Programs other than 50, as allowed by Object Intersection Rules.

***Relationship to the Location Segment***

Function 431 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 07 Other Schools (Other RI Districts)
  + NOTE: Location 07905 (Homebound/Home Instruction) is considered to be an In-District Location and therefore Function 431 may not be used with Location 07905.
* Location Type 08 Non-Public/Private Schools,
  + NOTE: Location 08999 (All Schools Allocation Holding Account) is considered to be an In-District Location and therefore Function 431 may not be used with Location 08999.
* Location Type 10 Charter Schools
  + NOTE: Must also be used **BY** Charter Schools subject to the rules noted above in the section entitled “Transportation Costs billed paid by Charter Schools to Districts or Other Providers”.
* Location Type 11 Education Service Agencies (Collaboratives)
* Location Type 12 State Department of Education (RIDE)
* Location Type 13 Public Schools – Out of State
* Location Type 15 Transportation - Out-of-District Locations
* Location Type 19 Interagency Fund Transfers
* Location Type 20 Other State Agencies

***Relationship to the Subject Segment***

Function 431 may be used with any Subject as provided in the Object Intersection Rules of the Object used.

***Homebound Students***

For Homebound Special Education and Non-Special Education students, use Location 07905 (Homebound Students) regardless of the school to which the student is regularly assigned. The Homebound rule was developed exclusive of the "regular" location of the student and therefore the "Homebound" attribute takes precedence over the "regular" location, even if that location is out of District.

Location 07905 has a unique and distinctive purpose and should always be considered to be an In-District Location. Accordingly, Function 431 may **not** be used with Location 07905.

### *Function 432 (Retiree Benefits and Other)*

A **General Function/Job Classification Rule** related to Function 432 (Retiree Benefits and Other) contains this requirement:

***The Function 432 Job Classification 5100 Series Rule.*** *Function 432 (Retiree Benefits and Other) is limited in use to Job Classification 5100 Series (Retirees and Other Former Employees) except with Object 51322 (Severance) where Function 432 is required, but the Job Classification account to be used is the one assigned immediately prior to the Severance, and unless the application of this rule would violate a rule or rules of a higher authority.*

Use Function 432 (Retiree Benefits and Other) to record costs associated with the cost of post-employment retirement benefits paid out of current operating funds.

Also include in Function 432 the costs for the following activities or events:

* Payments for Severance payments pursuant to Object 51322 (Severance).
* Payments for Early Retirement pursuant to Object 51328 (Early Retirement Incentive Plans).
* Payments for Sick pay not related to Severance pursuant to Object 51332 (Sick Payoff – Non Severance).
* Payments for Vacation payoffs for employees who are retiring or terminating employment pursuant to Object 51306 (Vacation Payoff).
* Benefit accounts (such as Object 52301 (FICA), related to Compensation Objects in which Function 432 was used.
* Retirement-related Benefits (such as Medical Insurance) paid to or on behalf of Retirees.

Do not charge the following to Function 432:

* Costs of pension funding for current employees. Charge those costs to the Function assigned to the employee for charges to Object 51110 (Regular Salaries).
* Payments for Vacation payoffs for employees who are not retiring or terminating employment pursuant to Object 51306 (Vacation Payoff). Charge those costs to the Function assigned to the employee for charges to Object 51110 (Regular Salaries).

***Relationship to the Location Segment***

Function 432 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 18 Payment for Retiree Benefits
  + *Use with Object 51328 (Early Retirement Incentive Plans).*
  + *Use with Object 51332 (Sick Payoff – Non Severance).*
  + *Use with Object 51306 (Vacation Payoff) – only for those retiring or terminating employment.*
* Location account assigned to the employee immediately prior to Severance.
  + *Use with Object 51322 (Severance).*
* Location account assigned to the employee for charges to their “regular” Compensation Object account as follows: 51110 - Regular Salaries; 51115 - Salaries - Substitutes; 51308 - After School Programs; and 51338 - Summer Pay.
  + *Use with Object 51306 (Vacation Payoff) – only for those NOT retiring or terminating employment.*

***Relationship to the Subject Segment***

Function 432 may be used with any Subject as provided in the Object Intersection Rules of the Object used.

### *Function 433 (Enterprise and Community Service Operations)*

Use Function 433 (Enterprise and Community Service Operations) to record costs associated with Enterprise activities that are financed and operated in a manner similar to private business enterprises when the stated intent is that the costs are financed or recovered primarily through user charges, such as a bookstore. Also includes the functions and activities concerned with providing services to the *community at large*.

Also include in Function 433 the costs for the following activities or events:

* Community Swimming pool.
* Recreation programs for the elderly.
* Summer and other camps.
* Child care centers for working mothers or parents.
* Sports camps provided the Community-at-large
* Food provided for a Community event.

Do not charge the following to Function 433:

* Sports camps provided only for the students of the District. Charge those costs to Function 213 (Extracurricular).
* Community service programs that are focused towards the families of students. Charge those costs to Function 214 (Student Services - Instructional Related).
* School Lunch Programs. Charge those costs to Function 312 (Food Service).

***Community Outreach Programs***

Also include in Function 433 the cost from grants or other donations provided by unrelated agencies or entities related to **Community Outreach Programs** for support for families in need of direct assistance for:

* Food.
* Rent.
* Utilities.
* Also include reimbursement of personnel costs related to services responding to COVID-19 impacts.
* All costs are charged to Object 58903 (Community Outreach Services).

***Relationship to the Location Segment***

Function 433 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 01 Education Services
* Location Type 02 Business Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

***Relationship to the Subject Segment***

Function 433 may be used with any Subject as provided in the Object Intersection Rules of the Object used.

### *Function 441 (Claims and Settlements)*

Use Function 441 (Claims and Settlements) to record costs associated with specific litigation awards or settlement of obligations resulting in the outlay of cash or other assets.

Also include in Function 441 the costs for the following activities or events:

* The current portion of court awards and grievance settlements that extend beyond a current fiscal period.
* Retroactive pay pursuant to Object 51135 (Retroactive Salary).
* Benefit accounts currently limited to the following Objects only useable when related to payments made pursuant to Object 51135 (Retroactive Salary).
  + Object 52203 (Teacher/Administrative Pension – ERSRI {Defined Benefit});
  + Object 52208 (MERS Pension {Defined Benefit});
  + Object 52213 (Teacher/Administrative Pension – ERSRI {Defined Contribution});
  + Object 52218 (MERS Pension {Defined Contribution});
  + Object 52301 (FICA); and
  + Object 52302 (Medicare).

***Relationship to the Location Segment***

Function 441 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 01 Education Services
* Location Type 02 Business Services
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education

***Relationship to the Subject Segment***

Function 441 may be used with any Subject as provided in the Object Intersection Rules of the Object used.

### *Function 511 (Principals and Assistant Principals)*

A **General Function/Subject Rule** related to Function 511 (Principals and Assistant Principals) contains this requirement:

***The Function 511 Subject Rule.*** *Most costs included in Function 511 (Principals and Assistant Principals) are used with Subject 0000 (General Education) or specific Subject accounts, as required by an Object Intersection Rule, except for Subject 2500 (Non-Instruction), unless the application of the rule would violate a rule or rules of a higher authority.*

Use Function 511 (Principals and Assistant Principals) to record costs associated with salaries and related employment costs of Principals and Assistant Principals who work in schools.

Also include in Function 511 the costs for the following activities or events:

* Professional development expenditures for Principals and Assistant Principals.
* Salaries and related employment costs for Assistant Principals for Guidance.

Do not charge the following to Function 511:

* Salaries and related employment costs for Principals and Assistant Principals who perform face-to-face teaching. Charge those costs to Function 111 (Instructional Teachers).

***Relationship to the Location Segment***

Function 511 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

***Relationship to the Subject Segment***

Function 511 may not be used with Subject 2500 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 512 (School Office)*

A **General Function/Subject Rule** related to Function 512 (School Office) contains this requirement:

***The Function 512 Subject Rule.*** *Most costs included in Function 512 (School Office) are used with Subject 0000 (General Education) or specific Subject accounts as required by an Object Intersection Rule except for Subject 2500 (Non-Instruction), unless the application of the rule would violate a rule or rules of a higher authority.*

Use Function 512 (School Office) to record costs associated with salaries and related employment costs for administrative support staff for the Principal and Assistant Principals.

Also include in Function 512 the costs for the following activities or events:

* Copier leases and maintenance agreements.
* Office equipment.
* Postage.
* General office expenditures for the school office such as supplies.

***Relationship to the Location Segment***

Function 512 may only be used with the following Location Types, unless the Object Intersection Rule of the Object used specifies otherwise:

* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

***Relationship to the Subject Segment***

Function 512 may not be used with Subject 2500 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 521 (Deputies, Senior Administrators, Researchers, and Program Evaluators)*

A **General Function/Subject Rule** related to Function 521 (Deputies, Senior Administrators, Researchers, and Program Evaluators) contains this requirement:

***The Function 521 Subject Rule.*** *Cost included in Function 521 (Deputies, Senior Administrators, Researchers, and Program Evaluators) are used with Subjects in the 2100 Series (Special Education) Subject 2500 (Non-Instruction), or Subject 9900 (Allocation Holding Account) where allowed. Subject 0000 (General Education) and other specific subject accounts may not be used, unless the application of the rule would violate a rule or rules of a higher authority.*

Use Function 521 (Deputies, Senior Administrators, Researchers, and Program Evaluators) to record costs associated with the office costs and salaries and related employment costs of

* Deputy Superintendents.
* Assistant Superintendents.
* Senior Administrators.
* Research Staff.
* Public Relations.
* Program Evaluators.

Any time spent by these individuals performing other duties that exceeds or meets the criteria of the 20% Hands-On Rule should be charged to other Functions as appropriate.

***Relationship to the Location Segment***

Function 521 may only be used with Location Type 00 (Central Office) or Location Type 01 (Education Services), unless the Object Intersection Rule of the Object used specifies otherwise.

***Relationship to the Subject Segment***

Function 521 may not be used with Subject 0000 or other Subject account, except Subject 2500 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 531 (Superintendent and School Board)*

A **General Function/Subject Rule** related to Function 531 (Superintendent and School Board) contains this requirement:

***The Function 531 Subject Rule.*** *Most costs included in Function 531 (Superintendent and School Board) are used with Subjects in the 2100 Series (Special Education) Subject 2500 (Non-Instruction), or Subject 9900 (Allocation Holding Account) where allowed. Subject 0000 (General Education) and other specific subject accounts may not be used, unless the application of the rule would violate a rule or rules of a higher authority.*

Use Function 531 (Superintendent and School Board) to record costs associated with the salaries and related employment costs of the Superintendent and the School Board.

Also include in Function 531 the costs for the following activities or events:

* Salaries and related employment costs of the staff who support the Superintendent and the School Board.
* All related office-type expenditures.
* Printing costs associated with Teacher contracts.
* Umbrella and the errors and omissions insurance.
* Errors and omissions insurance.

***Relationship to the Location Segment***

Function 531 may only be used with accounts in the Location 01100 series (Superintendents Office) unless the Object Intersection Rule of the Object used specifies otherwise.

***Relationship to the Subject Segment***

Function 531 may not be used with Subject 0000 or other Subject account, except Subject 2500 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 532 (Legal)*

A **General Function/Subject Rule** related to Function 532 (Legal) contains this requirement:

***The Function 532 Subject Rule.*** *Most costs included in Function 532 (Legal) are used with Subjects in the 2100 Series (Special Education) Subject 2500 (Non-Instruction), or Subject 9900 (Allocation Holding Account) where allowed. Subject 0000 (General Education) and other specific subject accounts may not be used, unless the application of the rule would violate a rule or rules of a higher authority.*

Use Function 532 (Legal) to record costs associated with the salaries and related employment costs of Legal department staff and any contracted legal services.

Also include in Function 532 the costs for the following activities or events:

* Salaries and related employment costs of the staff who support the Legal department.
* All related office-type expenditures.

***Relationship to the Location Segment***

Function 532 may only be used with Location 01 (Superintendents Office) or Location 01109 (Legal Services), unless the Object Intersection Rule of the Object used specifies otherwise.

***Relationship to the Subject Segment***

Function 532 may not be used with Subject 0000 unless the Object Intersection Rule of the Object used specifies otherwise.

### *Function 997 (Balance Sheet Transactions)*

Use Function 997 (Balance Sheet Transactions) to record all Balance Sheet Object transactions.

Also include in Function 997 the costs for the following activities or events:

* All transactions with Expenditure Objects 59101-59109 (Fund Transfers Out).
* All transactions with Expenditure Object 60000 (Indirect Costs – Accelegrants Reporting).

***Relationship to the Location Segment***

Function 997 may only intersect with Location 99997 (Reserved for Balance Sheet Transactions), unless the Object Intersection Rule of the Object used specifies otherwise.

Districts may also to use *Expenditure-related* Location accounts (Location Types 03-06, and 09) when recording items such as school-based receipts instead of using Location 99997.

We have allowed the use of such specific Location accounts with Balance Sheet accounts in the internal books of the District under the following conditions: **The related Location accounts must be changed to 99997 in the “UCOA Upload File” before transmission to RIDE.**

The use of Expenditure-related Locations in the UCOA Database is not allowed as it will distort queries drawn from the Location segment that are not limited to Expenditures only.  That is, if amounts from Balance Sheet Object accounts are combined with the amounts for Expenditures for Location accounts, the actual results of such Location accounts will be distorted.

### *Function 998 (Revenue Transactions)*

Use Function 998 (Revenue Transactions) to record all Revenue Object transactions.

***Relationship to the Location Segment***

Function 998 may only intersect with Location 99998 (Revenue Transactions), unless the Object Intersection Rule of the Object used specifies otherwise.

Districts may also use *Expenditure-related* Location accounts (Location Types 03-06, and 09) when recording items such as school-based receipts instead of using Location 99997.

We have allowed the use of such specific Location accounts with Revenue accounts in the internal books of the District under the following conditions: **The related Location accounts must be changed to 99998 in the “UCOA Upload File” before transmission to RIDE.**

The use of Expenditure-related Locations in the UCOA Database is not allowed as it will distort queries drawn from the Location segment that are not limited to Expenditures only.  That is, if amounts from Revenue Object accounts are combined with the amounts for Expenditures for Location accounts, the actual results of such Location accounts will be distorted.

### *FAQ’s*

For additional information, refer to FAQ’s 15, 16, 22, 35, 53, 75, 76, 83, 84, 85, 86, 93, 95, 97, 117, 118, 120, 121, 122, 124, 129, 130, 135, 138, 141, 144, 149, 150, 151, 156, 159, 160, 161, 162, 168, 172, 179, 182, 183, 187, 198, 199, 200, 208, 217, 219, 220, 228, 238, 241, 253, 254, 255, 259, 263, 271, 274, 275, 305, 309, 311, 318, 321, 333, 336, 338, 341, 343, 344, 346, 348, 355, 358, 363, 372, 378, 379, 380, 381, 382, 386, 387, 388, 392, 396, 399, 407, 409, 413, and 415.

Fund Balance

### *Overview*

This section focuses on the various rules and requirements for accounting related to Fund Balance Accounts.

### *Fund Balance Accounts*

All Fund Balance accounts are in the Object 31000, 32000, and 34000 Series.

The Fund Balance (often referred to as Fund Equity) accounts required in UCOA are those specified in GAAP as noted below. Please refer to the Chapter on Chart of Accounts: Balance Sheet for definitions of each Fund Balance account and to GAAP for technical guidance on the use of each type.

|  |  |  |
| --- | --- | --- |
| *Account Number* | *Account Name* | *Applicable Fund Types* |
| 313xx | Fund Balance - Unassigned | Fund Types 10-50 |
| 314xx | Fund Balance - Assigned | Fund Types 10-50 |
| 315xx | Fund Balance - Restricted | Fund Types 10-50 |
| 318xx | Fund Balance - Committed | Fund Types 10-50 |
| 319xx | Fund Balance - Non-Spendable | Fund Types 10-50 |
|  |  |  |
| 321xx | Fiduciary Funds – Net Assets Held in Trust | Fund Types 80-90 |
|  |  |  |
| 343xx | Proprietary Fund Balance - Unassigned | Fund Types 60-70 |
| 344xx | Proprietary Fund Balance - Assigned | Fund Types 60-70 |
| 345xx | Proprietary Fund Balance - Restricted | Fund Types 60-70 |
| 347xx | Proprietary Fund Balance - Committed | Fund Types 60-70 |
| 348xx | Proprietary Fund Balance **-** Non-Spendable | Fund Types 60-70 |

### *Fund Deficits and Surpluses*

Profits and losses in Enterprise Funds should be reported according to GAAP and to RIDE in the same manner. Profits can be “returned” to the General Fund in the manner Losses are “paid” by the General Fund.

Examples include Building Use Fee revenues and expenditures must go into Special Revenue Fund 24050002; Athletic Gate Receipts and expenditures must go into Enterprise Fund 60040000; and Summer School Remedial revenue and expenses are to go to Enterprise Fund 60060000.

### *Fund Transfers*

***Definitions***

**Interfund Accounts** are accounts in which transactions between Funds are reflected.

**Interfund Transfers** is where money that is taken from one fund under the control of the District’s Governing Board is added to another Fund under the Board's control. Interfund Transactions include loans, quasi-external transactions, and reimbursements. Interfund Transfers are not revenues or expenditures of the District.

**Interfund Loans** are amounts provided between Funds and blended component units of the District’s Governing Board with a requirement for repayment.

**Interfund Reimbursements** are repayments from the Funds or blended component units of the District’s Governing Board responsible for specific expenditures or expenses to the Funds or blended component units of the District that initially paid for them.

**Interfund Services** are for sales and purchases of goods and services between Funds and blended component units of the primary government for a price approximating their external exchange value.

**Interfund Activity** is activity between Funds of the primary government, including blended component units. Interfund Activities are divided into two broad categories: Reciprocal and Nonreciprocal. Reciprocal Interfund Activity comprises Interfund Loans and Interfund Services provided and used. Nonreciprocal Interfund Activity comprises Interfund Transfers and Interfund Reimbursements.

***Accounting Methodology***

Most Interfund Transfers are to be accounted for by crediting Objects 45201-45209 (Fund Transfers In) and debiting either selected Objects in Objects 59101-59109 (Fund Transfers Out) or Object 60000 (Indirect Costs – Accelegrants Reporting), depending on the purpose. Use Object 60000 only for indirect costs.

Districts may use any of the accounts in Objects 45201-45209 and Objects 59101-59109 at their discretion. If more are needed, they may be added numerically. For financial reporting and UCOA purposes, these transactions are reported as “Transfers”.

By using these Objects, the amounts will not be automatically netted in the UCOA Database, which could lead to misleading information. **Accordingly, all the interfund transfer Objects (45201-45209, 59101-59109, and 60000) are not to be reported to the UCOA Database.**

An example of recording a transfer follows:

Assume that certain costs in the Early Childhood Fund qualify for Indirect Cost reimbursement and can be transferred to the General Fund. Note: For ease of understanding and illustration, only the Fund and Object Segments are shown in the following example.

The Transfer would be recorded as follows:

Fund 23011000 Object 60000 (Indirect Costs) 123,456

Fund 10000000 Object 10101 (Cash) (or Due To/Due From) 123,456

Fund 10000000 Object 45201 (Fund Transfers In) 123,456

Fund 23011000 Object 10101 (Cash) (or Due To/Due From) 123,456

Note: Many accounting systems contain a Fund Auto-Balancing Feature that typically use the Due To/Due From accounts to maintain proper balancing of Funds when transfers are made between Funds. As noted above, use of the Due To/Due From accounts are acceptable as shown.

The entries for actual expenditures by the Early Childhood Fund would be recorded in the usual manner pursuant to the ***UCOA Accounting Manual***.

### *FAQ’s*

For additional information, refer to FAQ’s 15, 292, and 307.

Gains and Losses on the Sale of Capital Assets, Investments, and Real Property

### *Background*

This section focuses on the various rules and requirements for accounting for Gains and Losses that result from the sale of Capital Assets (such as equipment or land), Investments (such as Treasury Bonds), and Real Property (such as land, buildings, minerals, timber, landscaping, and all improvements thereto).

### *Capital Assets*

Any gain or loss on the disposal of property in Proprietary Funds (Fund Types 60 or 70) and Fiduciary Funds (Fund Types 80 only) is recorded in Object 41930 (Gains or Losses on the Sale of Capital Assets). Alternatively, for optional use in recording losses only, Object 59401 (Loss on Sale) may be used so that Districts may report gains or losses separately.

### *Investment Assets*

Gains recognized from the sale of investments and the unrealized change in the fair value of investments are recorded in Object 41530 (Net Change in the Fair Value of Investments). Gains represent the excess of sale proceeds (or fair value) over cost or any other basis of the date of sale (or valuation).

Interest earnings from short-term investments such as Interest revenue on investments in United States Treasury and agency obligations, commercial paper, savings accounts, time certificates of deposit, mortgages, or other interest-bearing instruments, are recorded in Object 41510 (Earnings on Investments).

### *Personal and Real Property*

For gains or losses on the disposal of Personal and Real Property in Government Type Funds (Fund Types 10 through 50) Object 45301 (Sale of Personal and Real Property) should be used only for proceeds from the disposal of assets that do not have significant value.

The reporting of major asset sales may be recorded using Object 46401 (Special Items), but pre-approval by RIDE is required to use this Object. Alternatively, for optional use in recording losses only, Object 59401 (Loss on Sale) may be used so that Districts may report gains or losses separately.

### *FAQ’s*

For additional information, refer to FAQ 192.

General Rules

### *Background*

Application of the *Order of Precedence Concept*: A key characteristic of UCOA is that whereas all individual Segments may be easily understood on their own, their use in conjunction with each other and with specific Object accounts can be complex and are often dependent upon various types of UCOA rules. For example, an Object Intersection Rule for an Object account may allow the use of nearly all Location accounts, but some of those Location accounts may not intersect with all Function or Subject accounts that are allowed with this same Object due to various UCOA rules related to the use of Location accounts.

To aid the user through the numerous combinations that can occur with the development or use of an Account String, UCOA contains several governing Concepts, Policies, Mandatory Method Rules, and other specific rules regarding their interaction and intersection.

To ensure consistent application of the various UCOA rules the *Order of Precedence Concept* was developed. This Concept defines several types of rules which have been designed and must be followed exactly in the specified order**.** The Order of Precedence of the various UCOA rules are followed in this order:

* Object Intersection Rules.
* Header Account Rules.
* Mandatory Method Rules.
* Allocation Rules.
* ***General Rules.***
* Optional Use Rules.
* Guidelines.
* Data Upload Method Rules.

***General Rules*** – There are several types of General Rules, which are secondary to Object Intersection Rules, Header Account Rules, Mandatory Method Rules, and Allocation Rules. These rules provide guidance on selecting the proper Segment accounts to match Expenditure Object accounts where specificity has not been provided by an Object Intersection Rule. A General Rule must be followed unless it is inconsistent with an Object Intersection Rule or a Mandatory Method Rule. There are four types of General Rules:

* General Function/Subject Rules - (11 Rules);
* General Function/Job Classification Rules - (1 Rule);
* General Function/Location Rules – (2 Rules); and,
* General Program/Subject Rules – (4 Rules).

### *General Function/Subject Rules*

***The Function 100 Series Subject Rule.*** *All costs included in the accounts in Function 100 Series (Instruction) are used with Subject 0000 (General Education) or specific Subject accounts except for Subject 2500 (Non-Instruction), unless the application of the rule would violate a rule or rules of a higher authority. Refer to the Account Level Use Rules and Requirements for the Order of Precedence of UCOA Rules.*

***The Function 200 Series Subject Rule****.**Most costs included in the accounts in Function 200 Series (Instructional Support), except for Function 216 (which is used mostly with Subject 2500), are used with Subject 0000 (General Education) or specific Subject accounts except for Subject 2500 (Non-Instruction), unless the application of the rule would violate a rule or rules of a higher authority. Refer to the Account Level Use Rules and Requirements for the precedence order of UCOA Rules.*

***The Function 300 Series Subject Rule.*** *Most costs included in the accounts in Function 300 Series (Operations) are used with Subject 2500 (Non-Instruction) and not with Subject 0000 (General Education) or specific Subject accounts except for Subject 2500, unless the application of the rule would violate a rule or rules of a higher authority. Refer to the Account Level Use Rules and Requirements for the Order of Precedence of UCOA Rules.*

***The Function 511 Subject Rule.*** *Most costs included in Function 511 (Principals and Assistant Principals) are used with Subject 0000 (General Education) or specific Subject accounts except for Subject 2500 (Non-Instruction), unless the application of the rule would violate a rule or rules of a higher authority. Refer to the Account Level Use Rules and Requirements for the Order of Precedence of UCOA Rules.*

***The Function 512 Subject Rule.*** *Most costs included in Function 512 (School Office) are used with Subject 0000 (General Education) or specific Subject accounts except for Subject 2500 (Non-Instruction), unless the application of the rule would violate a rule or rules of a higher authority. Refer to the Account Level Use Rules and Requirements for the precedence order of UCOA Rules.*

***The Function 521 Subject Rule.*** *Most costs included in Function 521 (Deputies, Senior Administrators, Researchers, and Program Evaluators) are used with Subjects in the 2100 Series (Special Education) Subject 2500 (Non-Instruction). Subject 0000 (General Education) and other specific subject accounts may not be used, unless the application of the rule would violate a rule or rules of a higher authority. Refer to the Account Level Use Rules and Requirements for the Order of Precedence of UCOA Rules.*

***The Function 531 Subject Rule.*** *Most costs included in Function 531 (Superintendent and School Board) are used with Subjects in the 2100 Series (Special Education) Subject 2500 (Non-Instruction). Subject 0000 (General Education) and other specific subject accounts may not be used, unless the application of the rule would violate a rule or rules of a higher authority. Refer to the Account Level Use Rules and Requirements for the Order of Precedence of UCOA Rules.*

***The Function 532 Subject Rule.*** *Most costs included in Function 532 (Legal) are used with Subjects in the 2100 Series (Special Education) Subject 2500 (Non-Instruction), or Subject 9900 (Allocation Holding Account) where allowed. Subject 0000 (General Education) and other specific subject accounts may not be used, unless the application of the rule would violate a rule or rules of a higher authority. Refer to the Account Level Use Rules and Requirements for the Order of Precedence of UCOA Rules.*

***The Subject 0000 Function Rule.*** *Unless the application of this rule would violate a rule or rules of a higher authority, Subject 0000 (General Education) is generally only used with Functions 511 (Principals and Assistant Principals), and 512 (School Office), Functions in the 100 Series (Instruction), 200 Series (Instructional Support), except Function 216 (Student Health Services – Medical). Refer to the Account Level Use Rules and Requirements for the precedence order of UCOA Rules.*

***The Subject 2500 Function Rule.*** *Unless the application of the rule would violate a rule or rules of a higher authority, Subject 2500 (Non-Instruction) is generally used with all Functions* ***except*** *Functions 511 (Principals and Assistant Principals) and 512 (School Office), Functions in the 100 Series (Instruction), and Functions 211 (Guidance and Counseling), 212 (Library and Media), 214 (Student Services – Instructional Related), 215 (Academic Interventions), 221 (Curriculum Development), Subject 223 (Sabbaticals), 231 (Program Management) and 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers). Refer to the Account Level Use Rules and Requirements for the precedence order of UCOA Rules.*

***The Subject 2500 Functions 511 and 512 Rule.*** *Functions 511 and 512 are associated with Instruction or Instructional Support activities and therefore cannot align to Subject 2500 (Non-Instruction) unless the Object used requires such use.*

### *General Function/Job Classification Rules*

***The Function 432 Job Classification 5100 Series Rule.*** *Function 432 (Retiree Benefits and Other) is limited in use to Job Classification 5100 Series (Retirees and Other Former Employees), except with Object 51322 (Severance) where Function 432 is required, but the Job Classification account to be used is the one assigned immediately prior to the Severance, and unless the application of the rule would violate a rule or rules of a higher authority. Refer to the Account Level Use Rules and Requirements for the Order of Precedence of UCOA Rules.*

### *General Function/Location Rules*

***The Function 331 Location Rule.*** *Generally, Function 331 (Data and Technology Management) will align with Location Type 02 (Business Services), unless the application of the rule would violate a rule or rules of a higher authority. Refer to the Account Level Use Rules and Requirements for the Order of Precedence of UCOA Rules.*

***The Function 332 Location Rule.*** *Generally, Function 332 (Business Operations) will align with Location Type 02 (Business Services), unless the application of the rule would violate a rule or rules of a higher authority. Refer to the Account Level Use Rules and Requirements for the Order of Precedence of UCOA Rules.*

### *General Program/Subject Rules*

***The Program 20 Subject 2500 Rule.*** *Subject 2500 (Non-Instruction) may be associated with any Program including Program 20 (Special Education), where specifically allowed or required by an Object Intersection Rule for the Object used.*

***The Program 20 Subject 9900 Rule.*** *Subject 9900 (Allocation Holding Account) may be used in conjunction with Program 20 (Special Education). However, the District should understand that the UCOA Allocation Tool will NOT allocate these specific costs only within the Subject 2100 Series. Pragmatically, the District may find it easier to simply record the amounts directly to the proper Subject 2100 Series accounts since the same data to determine the allocations will need to be gathered and provided for the UCOA Allocation Tool to determine the allocations, and will therefore be more accurate.*

***The Program 90 Subject Rule.*** *Any after-school athletic activities associated with Subjects 1400 Series (Career and Technical Education) must be reported in Program 90 (Co-Curricular and Extracurricular Activities) unless the application of the rule would violate a rule or rules of an Object Intersection Rule of the Object used.*

### *FAQ’s*

For additional information, refer to FAQ’s 121, 122, 138, 142, and 260.

Homebound and Hospitalized Students

### *Background*

This section focuses on the various rules and requirements for accounting for Students that are Homebound or Hospitalized and for which educational services are provided in those specific locations.

### *Guidance*

***Special Education Students***

For Special Education students that are hospitalized, use Location Type 08 and the appropriate School Number.

For Special Education students that are homebound, use Location 07905 (Homebound/Home Instruction).

In all cases, use 20 (Special Education) and Subject 2107 (Homebound/Hospitalized Census Cost Center 32207).

***Non-Special Education Students***

For Non-Special Education students that are hospitalized, use Location Type 08 and the appropriate School Number.

For Non-Special Education students that are homebound, use Location 07905 (Homebound/Home Instruction).

In all cases, use Programs 10, 30, 40, or 62 only. Use Subject 0030 (Hospitalized – Non-Special Education Students) for hospitalized students and Subject 0000 (General Education) for homebound students.

A reference table of these account codes is provided below.

|  | Hospitalized | | |  | Homebound | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | Location | Program | Subject |  | Location | Program | Subject |
|  |  |  |  |  |  |  |  |
| Special Education Students | 08XXX | 20 | 2107 |  | 07905 | 20 | 2107 |
|  |  |  |  |  |  |  |  |
| Non-Special Education Students | 08XXX | 10, 30, 40, or 62 | 0030 |  | 07905 | 10, 30, 40, or 62 | 0000 |

Use the appropriate Function as it relates to the activity performed. Allowable Functions with Location 07905 are 111, 112, 113, 121, 122, 211, 212, 213, 214, 215, 216, 221, 222, 231, 232, 241, and 311.

### *FAQ’s*

For additional information, refer to FAQ’s 9, 14, 61, and 163.

Intermediate Governmental Agencies and Intermediate Sources

### *Background*

This section focuses on the various rules and requirements for accounting for Intermediate Governmental Agencies and revenue from Intermediate Sources.

**Presently there are no identified entities that meet the definition of Intermediate Sources. Accordingly, until an Intermediate Source is identified, these Revenue Objects may not be used.**

**Guidance**

When Intermediate Sources are identified in specific Funds, the following Revenue Object accounts are to be used only with such Intermediate Sources. Until such time, these Objects may not be used. Districts should contact RIDE for confirmation if they believe they have identified an Intermediate Source.

* 42101 – Unrestricted Grants – Intermediate Sources.
* 42201 - Restricted Grants – Intermediate Sources.
* 42801 – Revenue in Lieu of Taxes – Intermediate Sources.
* 42901 – Revenue for/on behalf of the School District – Intermediate Sources.

### *FAQ’s*

For additional information, refer to FAQ 351.

Interpreters and Translators

### *Background*

This section focuses on the various rules and requirements for accounting for Interpreters and Translators used in various roles and activities.

### *Guidance*

Costs for Interpreters and Translators are charged to Object 53207 (Interpreters and Translators). Charges also include costs for the translation of District documents such as curriculum documents, etc.

If Interpreters and Translators are assigned to a student as part of their education program use Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers) only.

If Interpreters and Translators are utilized for parent contacts and outreach programs, use Function 214 (Student Services - Instructional Related) only.

If Interpreters and Translators are used at School Committee meetings and other uses directed by the Superintendent, use Function 531 (Superintendent and School Board).

### *FAQ’s*

For additional information, refer to FAQ 161.

Land, Land Improvements, and Buildings

### *Background*

This section focuses on the various rules and requirements for accounting for Land, Land Improvements, and Buildings. Included are purchased assets as well as constructed assets.

### *Building Construction and Improvements*

Construction of new buildings, renovation or remodeling of existing buildings, and infrastructure assets paid to contractors for school and other District locations are recorded in Object 54501 (School and District Construction).

Use Object 57202 (Building Improvements) for major remodeling and related costs including complete replacement of roofs, heating and ventilation systems, electrical systems, plumbing, fire protection, solar panels, and other service systems for existing buildings.

When constructing a new building that will house various departments such as the maintenance department and the technology department, use Locations 00003-00012, while construction is occurring.  After construction is complete and occupancy and use have commenced, charge operations costs to each department, as appropriate.

To determine which Object to use, we must first determine whether costs are for renovation or remodeling.

For UCOA purposes, the definition of “**Renovate**” is 1) to restore to good condition; make new or as if new again; repair and 2) to reinvigorate; refresh; revive.

Also for UCOA purposes, the definition of “**Remodel**” is 1) to reconstruct; make over and 2) to change or alter the structure, style, or form of (something).

 The following table analyzes ***Renovate*** and ***Remodel*** as they pertain to the Objects 54501 (School and District Construction) and 57202 (Building Improvements).

|  |  |  |
| --- | --- | --- |
| Type of Activity | Object 54501 | Object 57202 |
| Renovate | Included | **NOT** Included |
| Remodel | Included with no modifier | Included as “Major Remodeling” |

As noted, Renovations costs are to be included ONLY in Object 54501.

For Remodeling costs, include “Major” remodeling in Object 57202 and by extension, “non-major” remodeling in Object 54501.

Do **not** charge the following to Objects 55401 or 57202:

* Buildings built and alterations performed by the District’s own staff.  Charge those costs to Objects in the following Series, 51000 (Personnel Services – Compensation), 52000 (Personnel Services – Employee Benefits), 56100 (General Supplies), and 57300 (Vehicles, Equipment, and Technology Software), as appropriate.
* Expenditures related to maintaining the buildings at their original condition of completeness or efficiency.  Charge those costs to Object 54310 (Non-Technology-Related Maintenance and Repairs).

***Remodeling Costs for Facilities shared with a Town***

Costs for construction or improving facilities that are jointly paid for by a District and a Town are legitimate expenditures pursuant to UCOA rules as they benefit the District.  Charges should be recorded in Expenditure Object accounts that represent the nature of each Expenditure as if the District were paying these directly to the service providers.

If the Town is the lead agency and responsible for the bond and building improvement, District should record its costs as noted above.  Should the roles be reversed, wherein the District is the lead agency and the Town makes monetary contributions, the accounting treatment should follow the “LEA of Record” method as provided in the **UCOA Accounting Manual**.

### *Buildings Purchases*

Expenditures for acquiring existing buildings are recorded in Object 57201 (Buildings Purchase). Included are expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings, except payments to public school housing authorities or similar agencies.

Also include in Object 57201 the costs for the following activities or events:

* Installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings.
* Greenhouses.
* Office Trailers and other similar free standing structures.

Do not charge the following to Object 57102:

* Payments to public school housing authorities or similar agencies.

### *Costs of Improving Land Sites*

Expenditures for improving sites and adjacent ways after acquisition by the District are generally charged to Construction Services (54500 Series) or Other Professional Services (53400 Series) as appropriate.

Expenses for original improvement or total replacement of surface improvements are recorded in Object 57102 (Land Improvements).

Also include in Object 57102 the costs for the following activities or events:

* Grading, landscaping, seeding, planting of trees and shrubs.
* Sidewalks, roadways, retaining walls, sewers, storm drains, and hydrants.
* Surfacing and soil treatment of athletic fields, tennis courts, and fixed playground apparatus.
* Flagpoles, gateways, fences, underground storage tanks which are not part of building service systems, digging of wells, and demolition work.
* Special assessments against the District for capital improvements, such as streets, curbs, sidewalks, sewers, and drains.

Do not charge the following to Object 57102:

* General Maintenance and Repairs.

### *Land and Land Improvements Purchases*

Expenditures for the purchase of land and improvements thereon are recorded in the Object 57100 Series of accounts (Land and Land Improvements).

Also include in the Object 57100 Series the costs for the following activities or events:

* Purchases of air rights, mineral rights, other similar types of rights.
* Special assessments against the District for capital improvements such as streets, curbs, and drains.

Object 57101 (Land) is used for the purchase of land.

Also include in Object 57101 the costs for the following activities or events:

* Drawings.
* Specifications.
* Appraisal fees.
* Search and title insurance.
* Site surveys.
* Condemnation proceedings.
* Other professional service fees directly related to the acquisition of sites.

### *FAQ’s*

For additional information, refer to FAQ’s 191, 297, 347, and 413.

LEA of Record Transactions

### *Background*

The **UCOA Accounting Manual** provides guidance on transactions involving Districts that act as an *Agent* for other Districts. These are called LEA of Record transactions. Some Districts merely pass through the funds and have no other responsibilities. Still others actually handle the expenditures and must provide an accounting to the *Recipient District* for recording in the books of the Recipient District.

LEA of Record transactions occur when one District receives Grant money on behalf of another District (the Recipient District) and merely passes money through to another District. This type of LEA of Record transaction is known as a Type 1 Transaction. In a **Type 1 Transaction** the money that is passed through to other Districts is accounted for on the Balance Sheet. The money that the LEA of Record spends on behalf of their own District is accounted for as Revenue and Expenditures in the appropriate Object accounts.

Some Districts prefer to account for the entire amount of Grants received and the total expenditures including those dollars that are passed through the District to the Recipient District. For this alternative methodology for recording transactions a separate and distinctive accounting method was devised. This type of LEA of Record transaction is known as a **Type 2 Transaction**.

### *Type 1 Transactions*

Type 1 Transactions are for Districts who serve as an LEA of Record and who pass-through funds to other Districts and have no other responsibilities associated with those funds.

The current guidance requires the LEA of Record to record Type 1 transactions on the Balance Sheet only. For Type 1 transactions, the Recipient District records the costs as a normal Revenue/Expenditure transaction and reports to the UCOA Database the costs associated only with their District. The purpose of this method is to avoid duplication of revenues and expenditures in the UCOA Database by requiring the LEA of Record to reflect the pass-through Revenues and Expenditures on its Balance Sheet. The Recipient District records the funds received as revenue and records expenditures as they are incurred.

The LEA of Record and the Recipient District should use the following entries. The appropriate Fund and Revenue accounts should be used. This guidance is also included in the **UCOA Workbook**.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Recorded by LEA of Record** | | | |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Funds Received on behalf of Others** | | |  |  |  |  |  |
|  | Fund | Location | Function | Program | Subject | Object | Job Classification |
| **Cash** | XXXXXXXX | 99997 | 997 | 97 | 9700 | 100XX | 9700 |
| **Due to Others** | XXXXXXXX | 99997 | 997 | 97 | 9700 | 240XX | 9700 |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Funds Paid to Other Districts as a Pass-Through** | | | |  |  |  |  |
|  | Fund | Location | Function | Program | Subject | Object | Job Classification |
| **Due to Others** | XXXXXXXX | 99997 | 997 | 97 | 9700 | 240XX | 9700 |
| **Cash** | XXXXXXXX | 99997 | 997 | 97 | 9700 | 100XX | 9700 |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Recorded by Recipient District (Not LEA of Record)** | | | | | | |  |  |
|  |  |  | |  |  |  |  |  |
| *Funds Received from LEA of Record* | | | |  |  |  |  |  |
|  | Fund | | Location | Function | Program | Subject | Object | Job Classification |
| **Cash** | XXXXXXXX | | 99997 | 997 | 97 | 9700 | 10XXX | 9700 |
| **Revenue** | XXXXXXXX | | 99998 | 998 | 98 | 9800 | 4XXXX | 9800 |
|  |  | |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |
| *Funds Expended from Grant* | | | | | | | | |
|  | Fund | | Location | Function | Program | Subject | Object | Job Classification |
| **Expenditure** | XXXXXXXX | | XXXXX | XXX | XX | XXXX | 5XXXX | XXXX |
| **Cash** | XXXXXXXX | | 99997 | 997 | 97 | 9700 | 10XXX | 9700 |

### *Type 2 Transactions*

Type 2 Transactions are for Districts who actually handle the expenditures and must provide an accounting to the Recipient District for recording in the books of the Recipient District, and that also wish to reflect the activity in their books,

For Type 2 transactions, UCOA has a design feature that will accomplish both objectives. Included in UCOA are “Contra Accounts.” The Contra Accounts, by rule, are **NOT** uploaded to the UCOA Database. These were initially designed to enable Charter Schools to meet both FASB requirements needed internally and the GASB requirements needed for the UCOA Database, but may be used by Districts for Type 2 LEA of Record transactions also.

The objective for an LEA of Record is the same as that of the Charter Schools: to report the same transactions internally using an alternative method than what is required to be included in the UCOA Database.

Therefore, to provide flexibility and an alternative method when needed, the Contra Accounts (Revenue Object Series 60000 and Expenditure Object Series 70000) may be used by LEA’s of Record to accomplish this objective. Guidance on how to use the Contra Accounts is provided below.

All Revenue accounts begin with a “4” in the Object Segment and all Expenditures accounts begin with a “5” in the Object Segment. To simplify matching the Regular Accounts with their corresponding Contra Accounts, merely substitute a different number for the **first** digit in the Object Segment. So, the “4” in the Revenue Object account will be replaced with a “6” and the “5” in the Expenditure Object account will be replaced with a “7”.

Accordingly, the Revenue Contra accounts will be a direct match to a corresponding Revenue regular account, the only exception is that the first digit will be a “**6**” instead of “**4.**” Likewise, the Expenditure Contra accounts will be a direct match to a corresponding Expenditure regular account, the only exception is that the first digit will be a “**7**” instead of “**5.**” Several examples are provided below.

Example Revenue Accounts and Revenue Contra Accounts

| ***A/C No.*** | ***Name*** | ***Contra A/C No.*** | ***Name*** |
| --- | --- | --- | --- |
| *43202* | *School Housing Aid* | ***6****3202* | *School Housing Aid – Contra* |
| *44301* | *Restricted Grants-Aid Direct from the Federal Government* | ***6****4301* | *Restricted Grants-Aid Direct from the Federal Government - Contra* |
| *44501* | *Restricted Grants-Aid Direct from the Federal Government through the State* | ***6****4501* | *Restricted Grants-Aid Direct from the Federal Government through the State – Contra* |

Example Expenditure Accounts and Expenditure Contra Accounts

| ***A/C No.*** | ***Name*** | ***Contra A/C No.*** | ***Name*** |
| --- | --- | --- | --- |
| *51110* | *Regular Salaries* | ***7****1110* | *Regular Salaries - Contra* |
| *52301* | *FICA* | ***7****2301* | *FICA - Contra* |
| *56101* | *General Supplies and Materials* | ***7****6101* | *General Supplies and Material - Contra* |

Since the Object 60000 and 70000 Series accounts are not reported to the UCOA Database, the adoption of this method does not impact the requirements for uploads to the UCOA Database.

However, to accomplish the goal for internal reporting of all “combined” funds, the Contra Account must be added to the definitions of the internal reports impacted in the District’s Accounting System. The goal is to align each Contra Account with its “mirror” or regular account. For example, the balance of Object 71110 would be added to Object 51110 to obtain the total amount expended for Regular Salaries, and so forth. For each account in the report, Districts may elect to show each line item or combine into one total, at their discretion.

This method meets both objectives: The gross amounts can be shown as District Revenue or Expenditures and because the Contra accounts are not reportable to the UCOA Database; the amounts will not be duplicated and will not be used in any Per-Pupil calculations.

**Recipient Districts** will only use the “Regular accounts” in the Object 40000 and 50000 Series. If the LEA of Record follows the methodology noted, the Recipient District can be provided with a trial balance listing of the Contra Accounts. From this list, the Recipient District can record those amounts in the proper Object account by merely changing the first digit of the Object code for Revenue accounts from 6 to 4 and for Expenditure accounts from 7 to 5. All other Segments included in the Account String provided by the LEA of Record should be reviewed by the Recipient District for proper use of UCOAprior to recording. In most cases, however, the Location account will probably need to be changed to reflect the appropriate location within the Recipient District.

In summary, these procedures will allow LEA’s of Record to record entries in a manner that is consistent with the rules of the **UCOA Accounting Manual**, to address their internal reporting needs, and to provide information to Recipient Districts that will enable ease of recording the transactions required. To expeditiously accomplish this goal while also maintaining the integrity of the internal financial statements and reports, the use of the approved “Contra” accounts is necessary.

### *FAQ’s*

For additional information, refer to FAQ 262.

Location Segment Rules

### *Overview*

This section focuses on the various rules and requirements related accounting and reporting issues germane to the Location Segment.

The intent of the Location segment is to isolate certain costs associated with specific departments, school types (e.g. elementary), by schools, and by functional activity. Each Location can align with multiple Fund Types.

The Location Segment contains three type of Locations: Departments (Types 00-02), Schools (Types 03-15, 17, 23-25, 33-35, and 43-45), and Other (16, 18-20, 97, 98, and 99).

The Location segment will often identify where (physical location) funds are being used, or in some cases, will reflect the type of activity be conducted, irrespective of the actual physical location.  An example is Summer School, which is accounted for in Location Types 23, 24, and 25, but the actual locations can be at any In-District Location (defined as being under the direct control of the District), or in Out-of-District Locations "owned or controlled" by other entities, such as a Location Type 08 (Non-Public/Private School).  Another example, is Location 18000 which is reserved for payments related to Retirees, but for which functions and activities are not explicitly tracked to a physical location.

The **Location** segment is comprised of five digits, divided into two components (XX|XXX), or (Location Type | School ID or Department), sometimes presented as (XXXXX). The first component has a Parent only hierarchy; the second has a Parent-Child hierarchy (PC). **All five digits are required to be used in all cases.**

***Department Location Types***

The Location account for Departments is comprised of two components as follows: XX|XXX. The structure of the Department accounts for Central Office, Education Services, and Business Services (Location Types 00, 01, and 02, respectively) allow for further subdivision according to local needs. The first component is required to be used. The second component is required also, but use of the detail level accounts (those not ending in 00) is optional.

For example, the following is required for Reporting purposes, if the related optional accounts are not used:

01|100 Educational Services | Superintendents Office

Whereas, the following is optional for use within the Accounting System and for Reporting purposes:

01|105 Educational Services | Development Office

### *Common School Number Codes*

As noted earlier, each District has assigned their own numbers to their school locations which have been validated by RIDE. However, certain “common” locations were assigned numbers by RIDE for use in all Districts for consistency. Those numbers are as follows:

School ID Location Type Description

* 900 08 Private School – Budget use Only
* 901 03-06, 09-10 , 12-13 Home Schooling
* 902 08 & 15 Private School – No Assigned Code
* 903 33-35 After School Programs
* 904 43-45 Before School Programs
* 905 07 Homebound/Home Instruction
* 906 14 Adult Education
* 907 23-25 Summer School
* 999 03 Elementary Schools Allocation Holding Account
* 999 04 Middle Schools Allocation Holding Account
* 999 05 High Schools Allocation Holding Account
* 999 08 In-District Schools Allocation Holding Account
* 999 99 General Allocation Holding Account

### *In-District and Out-of-District Locations*

In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

In-District Location Types are:

* Location Type 00 Central Office
* Location Type 01 Education Services Department
* Location Type 02 Business Services Department
* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 17 Summer Camps
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

Out-of-District Locations are locations "owned or controlled" by other entities, irrespective of their geographic or physical location of the facility. With Out-of-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) must be used unless the Object Intersection Rule of the Object used specifies otherwise.

Out-of-District Location Types are:

* + - Location Type 07 Other Schools (Other RI Districts)
  + NOTE: Location 07905 (Homebound/Home Instruction) is considered to be an In-District Location and therefore Function 431 may not be used with Location 07905.
    - Location Type 08 Non-Public/Private Schools,
  + NOTE: Location 08999 (All Schools Allocation Holding Account) is considered to be an In-District Location and therefore Function 431 may not be used with Location 08999.
    - Location Type 10 Charter Schools
    - Location Type 11 Education Service Agencies (Collaboratives)
* Location Type 12 State Department of Education (RIDE)
  + - Location Type 13 Public Schools – Out of State
    - Location Type 15 Transportation - Out-of-District Locations
    - Location Type 19 Interagency Fund Transfers
    - Location Type 20 Other State Agencies

### *Location Type 00 – Central Office*

Location Type 00 should be used sparingly, and never where a School Location should be used. Further, Location Type 00 should not be used if, pursuant to UCOA rules, the appropriate Location is either Location Type 01 (Education Services), Location Type 02 (Business Services), Location Type 16 (Payment for Debt Services), Location Type 17 (Summer and Other Camps), Location Type 18 (Payments to Retiree Benefits), Location Type 19 (Interagency Transfer Funds), or Location Type 20 (Other State Agencies).

Location Type 00 locations are always considered to be an In-District location irrespective of the actual physical location of the facility. In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

Where required or allowed by an Object Intersection Rule for the Object used, the following Functions may be used where appropriate with **Location Type 00**:

* + - 222 In-Service, Staff Development, and Support
    - 223 Sabbaticals
    - 313 Safety
    - 321 Building Upkeep, Utilities, and Maintenance
    - 411 Budgeted Contingencies
    - 421 Debt Service
    - 422 Capital Projects
    - 432 Retiree Benefits and Other
    - 433 Enterprise and Community Service Operations
    - 441 Claims and Settlements

The following Functions may **only** be used with **Location Type 00**, where specifically required by an Object Intersection Rule for the Object used:

* + - 000 None
    - 311 Transportation
    - 331 Data and Technology Management
    - 332 Business Operations
    - 531 Superintendent and School Board
    - 532 Legal

The following Functions may **NOT** be used with **Location Type 00**,

* + - All Functions in the Function 100 Series
    - All Functions in the Function 200 Series, except Functions 222 and 223
    - 312 Food Service
    - 431 Public, Parochial, Private, and Charter School Pass-Throughs
    - 511 Principals and Assistant Principals
    - 512 School Office
    - 521 Deputies, Senior Administrators, Researchers and Program Evaluators
    - 997 Reserved for Balance Sheet Transactions
    - 998 Reserved for Revenue Transactions

Job Classifications in the 1100-1300 series (Certified Teachers) may not be used with Location Type 00 unless the application of the rule would violate an Object Intersection Rule or other rules of a higher authority

### *Location Type 01 – Education Services Department*

Location Type 01 locations are always considered to be an In-District location irrespective of the actual physical location of the facility. In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

Location Type 01 locations are always considered to be an In-District location irrespective of the actual physical location of the facility.

Where required or allowed by an Object Intersection Rule for the Object used, the following Functions may be used where appropriate with **Location Type 01**:

* + - 121 Pupil-Use Technology and Software
    - 122 Instructional Materials, Trips, and Supplies
    - 211 Guidance and Counseling
    - 212 Library and Media
    - 213 Extracurricular
    - 214 Student Services – Instructional Related
    - 215 Academic Interventions
    - 216 Student Health and Services – Medical
    - 221 Curriculum Development
    - 222 In-Service, Staff Development, and Support
    - 223 Sabbaticals
    - 231 Program Management
    - 232 Therapists, Psychologists, Evaluators, Personal Attendants and Social
    - Workers
    - 241 Academic Student Assessment
    - 313 Safety
    - 321 Building Upkeep, Utilities, and Maintenance
    - 411 Budgeted Contingencies
    - 421 Debt Service
    - 422 Capital Projects
    - 432 Retiree Benefits and Other
    - 433 Enterprise and Community Service Operations
    - 441 Claims and Settlements
    - 521 Deputies, Senior Administrators, Researchers, and Program Evaluators
    - 531 Superintendent and School Board
    - 532 Legal

The following Functions may only be used with **Location Type 01** where specifically required by an Object Intersection Rules for the Object used or by a Mandatory Method Rule:

* + - None identified for this category

The following Functions may **NOT** be used with **Location Type 01**:

* + - 000 None
    - All Functions in the Function 100 Series, except Functions 121 and 122
    - 311 Transportation
    - 312 Food Service
    - 331 Data Processing
    - 332 Business Operations
    - 431 Public, Parochial, Private, and Charter School Pass-Throughs
    - 511 Principals and Assistant Principals
    - 512 School Office
    - 997 Reserved for Balance Sheet Transactions
    - 998 Reserved for Revenue Transactions

***Location 01400 as a Temporary Holding Account***

For employees who perform work during the summer to create student IEPs for the regular school session, use Location 01400 (Student Support Services) as a temporary holding account until students are assigned to specific schools. Once assigned, those costs must be transferred to the appropriate School Location accounts.

***Administrative Costs for Summer School, Adult Education, After School, and Before School activities***

Administrative costs associated with Summer School are charged to either Location 01300 (Program and Curriculum Development) or Location 01318 (Summer School).

Administrative costs associated with Adult Education are charged to Location 01800 (Adult and Continuing Education.

Administrative costs associated with After School are not required to be charged to a specific Location account, but should be charged to an appropriate account in Location Type 01.

Administrative costs associated with Before School are not required to be charged to a specific Location account, but should be charged to an appropriate account in Location Type 01.

***Student Transportation Costs – Temporary Location Type 01 Holding Accounts***

For Object accounts in the 55100 series (Student Transportation Services) and other Student Transportation-related costs there should be no remaining costs associated with Location Type 01 at the end of the year. If present, they need to be moved to School Locations or, alternatively, the School Allocation Holding Accounts - Locations 03999, 04999, 05999, or 08999, as appropriate, may be used.

### *Location Type 02 – Business Services Department*

Location Type 02 locations are always considered to be an In-District location irrespective of the actual physical location of the facility. In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

Where required or allowed by an Object Intersection Rule for the Object used, the following Functions may be used where appropriate with Location Type 02:

* + - 222 In-Service, Staff Development, and Support
    - 223 Sabbaticals
    - 231 Program Management
    - 313 Safety
    - 321 Building Upkeep, Utilities, and Maintenance
    - 331 Data Processing
    - 332 Business Operations
    - 411 Budgeted Contingencies
    - 421 Debt Service
    - 422 Capital Projects
    - 432 Retiree Benefits and Other
    - 433 Enterprise and Community Service Operations
    - 441 Claims and Settlements
    - 521 Deputies, Senior Administrators, Researchers, and Program Evaluators

The following Functions may only be used with Location Type 02 where specifically required by an Object Intersection Rules for the Object used or by a Mandatory Method Rule:

* + - 311 Transportation
    - 312 Food Service
    - 532 Legal

The following Functions may NOT be used with Location Type 02:

* + - 000 None
    - All Functions in the Function 100 Series
    - All Functions in the Function 200 Series, except for Functions 222, 223, and 231
    - 431 Public, Parochial, Private, and Charter School Pass-Throughs
    - 511 Principals and Assistant Principals
    - 512 School Office
    - 531 Superintendent and School Board
    - 997 Reserved for Balance Sheet Transactions
    - 998 Reserved for Revenue Transactions

***Student Transportation Costs – Temporary Location Type 02 Holding Accounts***

For Location 02600 or other Location Type 02 accounts that contains costs related to Student Transportation the costs that directly benefit or relate to the transportation of students (as defined in Functions 311 and 431) should be recorded in appropriate Schools in Location Types 03-13, 23-25, 33-35, and 43-45 or the School Allocation Holding Accounts - Locations 03999, 04999, 05999, or 08999, as appropriate, may be used. The only costs that should remain in Location 02600 are those that do not meet the definition of Functions 311 and 431, such as a high-level Director of Transportation and directly related administrative support staff.

***Licensed Software to Enable Remote Access***

Licensed software that enables remote access to any computer in a District should be recorded to Location 02400 (Technology Department).

***Payments to Retirees***

Retirement payments and any related benefit payments made to Retirees are NOT recorded in Location 02001 (Retirees). Use Location 18000 (Payments for Retiree Benefits) only.

### *Location Type 03 – Elementary Schools*

Location Type 03 locations are always considered to be an In-District location irrespective of the actual physical location of the facility. In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

***Preschool Classes housed in a Shared Facility***

Preschools are frequently housed in shared facilities, with Elementary, Middle, and High Schools, Location Types 03, 04, and 05, respectively. Irrespective of the actual physical location within a shared facility, Location Type 09 must be used for all Preschool directly related costs. Attendance in Preschools is presently reported to RIDE separately. Accordingly, the use of Location Type 09 will be properly aligned with attendance counts.

***Subject Accounts allowed with Elementary Schools***

For intersections with the Subject Segment, Elementary Schools may **only** intersect with the following Subjects:

***Number Name***

* + - 0000 General Education (See Note 1 below)
    - 0001 Kindergarten
    - 0002 Pre-Kindergarten
    - 0003 Grade 1 (See Note 2 below)
    - 0004 Grade 2 (See Note 2 below)
    - 0005 Grade 3 (See Note 2 below)
    - 0006 Grade 4 (See Note 2 below)
    - 0007 Grade 5 (See Note 2 below)
    - 0008 Grade 6 (See Note 2 below)
    - 0009 Elementary – English and Language Arts
    - 0010 Elementary – Foreign Languages
    - 0011 Elementary – Mathematics
    - 0012 Elementary – Natural Sciences
    - 0013 Elementary – Social Sciences
    - 0014 Elementary – Computer/Keyboarding
    - 0015 Elementary - STEM
* 0030 Hospitalized – Non-Special Education Students
* 0200 Series Art
* 0600 Series ESL and Bilingual
* 0800 Guidance
* 1000 Physical Curriculum
* 1200 Physical Education and Health
* 1600 Series Music/Theatre and Performing Arts/Drama
* 2100 Series Special Education
* 2300 Series Co-Curricular Activities – Non-Athletics
* 2400 Literacy and Reading
* 2500 Non-Instruction
* 2600 Series Library Science
* 2800 Accreditation
* 9900 Allocation Holding Account

Note 1: The use of Subject 0000 is allowed for Pre-Kindergarten, Kindergarten, and Grades 1 through 6 in an Elementary School, or alternatively, a District may opt to use Subjects 0001 through 0015 which correspond to these specific grades and subjects.

Note 2: Subjects 0001 through 0005 (Pre-K through Grade 3) are **only** to be used with Elementary Schools, Location Type 03, but such use is optional. Subjects 0006 through 0008 (Grades 4-6, respectively) may be used by Elementary Schools. Where classes for such grades are provided by Middle Schools, Location Type 04, Subjects 0006-0008 must be used with such Middle Schools.

Note 3: Subjects in the 0900 (Health Occupations Education) Series must be used by Middle Schools, Location Type 04 and High Schools, Location Type 05, where applicable.

***School-based Allocation Holding Accounts***

Use of the Location General Allocation Holding Account (99999) can allocate School-related costs to Central Office locations and vice versa. To maintain the integrity of Location accounts when the UCOA Allocation Tool is used, four Limited-Use Allocation Holding Accounts for School Types are available as noted below.

* **03999 Elementary Schools Allocation Holding Account – for allocation limited to only Elementary Schools (Location Type 03).**
* 04999 Middle Schools Allocation Holding Account – for allocation limited to only Middle Schools (Location Type 04).
* 05999 High Schools Allocation Holding Account – for allocation limited to only High Schools (Location Type 05).
* 08999 In-DistrictSchools Allocation Holding Account – for allocation to Location Types 03-05 and 09 only.

In many Objects, where Location 99999 was once allowed and appropriate, the availability of the School-based Allocation Holding Accounts renders Location 99999 inappropriate and accordingly is no longer allowed, where noted in Object Intersection Rules. Generally, these involve Objects that contain Object Intersection Rules that restrict Locations to only School locations and/or involve Functions that generally only intersect with School Locations, such as Function 512 (School Office). In those situations, if using an Allocation Holding Account would result in more appropriate intersections with School Locations, the School-based Allocation Holding Accounts are more appropriate than Location 99999, since School-based Allocation Holding Accounts will only allocate costs to In-District School Locations.

For additional clarification, when Location 03999 is used, the UCOA Allocation Tool will only allocate costs to Elementary Schools. The same is true for Location 04999 for Middle Schools and Location 05999 for High Schools. To allocate costs to In-District School Location Types 03-05 and 09, use Location 08999.

### *Location Type 04 – Middle Schools*

Location Type 04 locations are always considered to be an In-District location irrespective of the actual physical location of the facility. In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

***Preschool Classes housed in a Shared Facility***

Preschools are frequently housed in shared facilities, with Elementary, Middle, and High Schools, Location Types 03, 04, and 05, respectively. Irrespective of the actual physical location within a shared facility, Location Type 09 must be used for all Preschool directly related costs. Attendance in Preschools is presently reported to RIDE separately. Accordingly, the use of Location Type 09 will be properly aligned with attendance counts.

***Subject Accounts allowed with Middle Schools***

For intersections with the Subject Segment, Middle Schools (Grades 7 and up) may intersect with any Subject **EXCEPT** for the following Subjects:

***Number Name***

* 0001 Kindergarten
* 0002 Pre-Kindergarten
* 0003 Grade 1
* 0004 Grade 2
* 0005 Grade 3
* 0006 Grade 4 (Grade 4 must be used where Grade 4 is included in a   
  Middle School) \* See Note 1 below
* 0007 Grade 5 (Grade 5 must be used where Grade 5 is included in a   
  Middle School) \* See Note 1below
* 0008 Grade 6 (Grade 6 must be used where Grade 6 is included in a   
  Middle School) \* See Note 1 below
* 0009 Elementary – English and Language Arts \* See Note 1 below
* 0010 Elementary – Foreign Languages \* See Note 1 below
* 0011 Elementary – Mathematics \* See Note 1 below
* 0012 Elementary – Natural Sciences \* See Note 1 below
* 0013 Elementary – Social Sciences\* See Note 1 below
* 0014 Elementary – Computer/Keyboarding \* See Note 1 below
* 0015 Elementary – STEM \* See Note 1 below

Note 1: The Location Type accounts are designed to reflect the essence of the locations that exist. If the Middle School will house Grades 4-6 (or any combination of these), the Subject accounts that are applicable to these grades **must be** used with Location Type 04 (Middle School). By this, we mean that even though Grades 4 through 6 may be included in a Middle School, the costs for those grades must nevertheless adhere to the Subject-use rules related to Elementary Schools.

***School-based Allocation Holding Accounts***

Use of the Location General Allocation Holding Account (99999) can allocate School-related costs to Central Office locations and vice versa. To maintain the integrity of Location accounts when the UCOA Allocation Tool is used, four Limited-Use Allocation Holding Accounts for School Types are available as noted below.

* 03999 Elementary Schools Allocation Holding Account – for allocation limited to only Elementary Schools (Location Type 03).
* **04999 Middle Schools Allocation Holding Account – for allocation limited to only Middle Schools (Location Type 04).**
* 05999 High Schools Allocation Holding Account – for allocation limited to only High Schools (Location Type 05).
* 08999 In-DistrictSchools Allocation Holding Account – for allocation to Location Types 03-05 and 09 only.

In many Objects, where Location 99999 was once allowed and appropriate, the availability of the School-based Allocation Holding Accounts renders Location 99999 inappropriate and accordingly is no longer allowed, where noted in Object Intersection Rules. Generally, these involve Objects that contain Object Intersection Rules that restrict Locations to only School locations and/or involve Functions that generally only intersect with School Locations, such as Function 512 (School Office). In those situations, if using an Allocation Holding Account would result in more appropriate intersections with School Locations, the School-based Allocation Holding Accounts are more appropriate than Location 99999, since School-based Allocation Holding Accounts will only allocate costs to In-District School Locations.

For additional clarification, when Location 04999 is used, the UCOA Allocation Tool will only allocate costs to Middle Schools. The same is true for Location 03999 for Elementary Schools and Location 05999 for High Schools. To allocate costs to In-District School Location Types 03-05 and 09, use Location 08999.

### *Location Type 05 – High Schools*

Location Type 05 locations are always considered to be an In-District location irrespective of the actual physical location of the facility. In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

***Preschool Classes housed in a Shared Facility***

Preschools are frequently housed in shared facilities, with Elementary, Middle, and High Schools, Location Types 03, 04, and 05, respectively. Irrespective of the actual physical location within a shared facility, Location Type 09 must be used for all Preschool directly related costs. Attendance in Preschools is presently reported to RIDE separately. Accordingly, the use of Location Type 09 will be properly aligned with attendance counts.

***Subject Accounts allowed with High Schools***

For intersections with the Subject Segment, High Schools may intersect with any Subject **EXCEPT** for the following Subjects:

* 0001 Kindergarten.
* 0002 Pre-Kindergarten.
* 0003 Grade 1.
* 0004 Grade 2.
* 0005 Grade 3.
* 0006 Grade 4.
* 0007 Grade 5.
* 0008 Grade 6.
* 0009 Elementary – English and Language Arts.
* 0010 Elementary – Foreign Languages.
* 0011 Elementary – Mathematics.
* 0012 Elementary – Natural Sciences.
* 0013 Elementary – Social Sciences.
* 0014 Elementary – Computer/Keyboarding.
* 0015 Elementary – STEM.

***Textbooks - Concurrent Enrollment***

Object 56410 (Textbooks – Dual and Concurrent Enrollment) is used for any students who are enrolled in a High School and also enrolled in a post-secondary institution (Dual Enrollment) or taking a post-secondary institution class in their High School (Concurrent Enrollment). For both types, the District or Charter School is responsible for providing books to the student.

For textbooks related to **Concurrent Enrollment** students, use Location Type 05 (High School), Function 122, and Program 10.

For textbooks related to **Dual Enrollment** students, use Location Type 08 (Non-Public/Private Schools) Function 122, and Program 70. The Location Type 08 used must be a college, university, or similar post-secondary institution for which a Location Type account number has been assigned in UCOA. **Please note the requirement to only use Function 122 instead of Function 431 which is normally associated with Out-of-District locations**.

***School-based Allocation Holding Accounts***

Use of the Location General Allocation Holding Account (99999) can allocate School-related costs to Central Office locations and vice versa. To maintain the integrity of Location accounts when the UCOA Allocation Tool is used, four Limited-Use Allocation Holding Accounts for School Types are available as noted below.

* 03999 Elementary Schools Allocation Holding Account – for allocation limited to only Elementary Schools (Location Type 03).
* 04999 Middle Schools Allocation Holding Account – for allocation limited to only Middle Schools (Location Type 04).
* **05999 High Schools Allocation Holding Account – for allocation limited to only High Schools (Location Type 05).**
* 08999 In-DistrictSchools Allocation Holding Account – for allocation to Location Types 03-05 and 09 only.

In many Objects, where Location 99999 was once allowed and appropriate, the availability of the School-based Allocation Holding Accounts renders Location 99999 inappropriate and accordingly is no longer allowed, where noted in Object Intersection Rules. Generally, these involve Objects that contain Object Intersection Rules that restrict Locations to only School locations and/or involve Functions that generally only intersect with School Locations, such as Function 512 (School Office). In those situations, if using an Allocation Holding Account would result in more appropriate intersections with School Locations, the School-based Allocation Holding Accounts are more appropriate than Location 99999, since School-based Allocation Holding Accounts will only allocate costs to In-District School Locations.

For additional clarification, when Location 05999 is used, the UCOA Allocation Tool will only allocate costs to High Schools. The same is true for Location 03999 for Elementary Schools and Location 04999 for Middle Schools. To allocate costs to In-District School Location Types 03-05 and 09, use Location 08999.

### *Location Type 06 – Alternative Schools/Programs*

Location Type 06 locations are always considered to be an In-District location irrespective of the actual physical location of the facility. In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may *not* be used.

For students attending an alternative school (e.g. The Apartment Program at Clyde Towers), use Location Type 06. The School number will be the number (3 digits) of the school where their attendance is recorded and reported to RIDE.

### *Location Type 07 – Other Schools*

Location Type 07 locations are always considered to be an Out-of-District location irrespective of the actual physical location of the facility. Out-of-District Locations are locations "owned or controlled" by other entities, irrespective of their geographic location. With Out-of-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) must be used unless the Object Intersection Rule of the Object used specifies otherwise.

***Students Attending another District School***

For students from one District that attend a school at another District, the Location Type will be 07 (Other Schools) and the School ID will be the three-digit ID number assigned to the first District. For example, the District ID for Pawtucket School District is 260. If a student from Warwick School District (District ID 350) attends a school in Pawtucket, Warwick would use Location account 07260 for costs related to that student.

***Homebound Students***

For Homebound Special Education and Non-Special Education students, use Location 07905 (Homebound Students) regardless of the school to which the student is regularly assigned. The Homebound rule was developed exclusive of the "regular" location of the student and therefore the "Homebound" attribute takes precedence over the "regular" location, even if that location is outside of the District boundaries.

Location 07905 has a unique and distinctive purpose and should always be considered to be an In-District Location. Accordingly, Function 431 may **not** be used with Location 07905.

***Charges from the Newport County Regional SEP***

Related to the Newport County Regional SEP (NCRSEP), some Regional Specialists salaries and benefits are actually paid directly by each District (employees of the District), but may perform duties for other members. For these costs, each District receives a “credit” against the apportionment bill from the NCRSEP. The employee costs will be paid by the District and the “credit” accrued until the end of the year, when an analysis will be performed by NCRSEP and the apportionment finalized.

The Location account for Regional Specialists will be the Location to where each is assigned and spends the majority of their workday, for example at “ABC Elementary School” (03XXX) for the District that includes ABC Elementary School. When the cost for that Regional Specialist is apportioned using the percentage formula, the cost apportioned to Districts that do NOT include ABC Elementary School must use Location Type 07 and the District ID number of the District that owns ABC Elementary. Specifically, Location accounts will be Little Compton (07180), Middletown (07190), and Tiverton (07330).

When recording NCRSEP costs associated with other Districts, use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs). For “credits” received, use Function 111 (Instructional Teachers).

***Tuition***

Use Object 55610 (Tuition to Other School Districts within the State) for Tuition charges for Schools within another District.

### *Location Type 08 – Non-Public/Private Schools*

Location Type 08 locations are always considered to be an Out-of-District location irrespective of the actual physical location of the facility. Out-of-District Locations are locations "owned or controlled" by other entities, irrespective of their geographic location. With Out-of-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) must be used unless the Object Intersection Rule of the Object used specifies otherwise.

For Non-Public and Private Schools that conduct classes using District owned Locations and for which Tuition is paid to the Non-Public or Private School, the Location for this and all related costs is designated to be an Out-of-District Location and therefore Location Type 08 must be used.

***Students Attending a Non-Public School***

For students attending a Non-Public/Private School, the District will use the account assigned to each location for Type 08 locations. For example, for the Overbrook Academy, the Location account will be 08259 for charges related to such students attending Overbrook Academy, and so forth for each Location Type 08 location.

***Location Account for Hospitalized and Homebound Students***

For Hospitalized Special Education and Non-Special Education students, use Location Type 08 and the appropriate School Location the student normally attends.

For Homebound Special Education and Non-Special Education students, use Location 07905 (Homebound Students).

***Summer School, After School, and Before School with Non-Publics Schools***

Location Type 08 accounts may not be used for Summer School locations (use Location Types 23 through 25, as appropriate), for After School locations (use Location Types 33 through 35, as appropriate), and Before School locations (Location Types 43-45, as appropriate.. The actual physical locations of Location Type 08 schools may be used, but when used for Summer School, After School, or Before School activities, Location Type 08 may not be used.

***Tuition***

Use Object 55630 (Tuition for Private Sources) for charges for tuition paid to Non-Public/Private Schools.

***Location 08902***

Location Account 08902 (Private School – No Assigned Code) may be used with any appropriate Object except Object Series 55100 (Student Transportation Services) and Series 55600 (Tuition).

***Location 08999***

Location 08999 is only used with Object accounts that allow the use of School-based Allocation Holding Accounts. Location 08999 is for allocation specifically limited to Location Types 03-05 and 09 only.

Location 08999 is always considered to be an In-District location since the only locations that will have costs allocated to them and certain School locations. In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used with these Locations.

***Textbooks - Dual Enrollment***

Object 56410 (Textbooks – Dual and Concurrent Enrollment) is used for any students who are enrolled in a High School and also enrolled in a post-secondary institution (Dual Enrollment) or taking a post-secondary institution class in their High School (Concurrent Enrollment). For both types, the District or Charter School is responsible for providing books to the student.

For textbooks related to **Dual Enrollment** students, use Location Type 08 (Non-Public/Private Schools) Function 122, and Program 70. The Location Type 08 used must be a college, university, or similar post-secondary institution for which a Location Type account number has been assigned in UCOA. **Please note the requirement to only use Function 122 instead of Function 431 which is normally associated with Out-of-District locations.**

For textbooks related to **Concurrent Enrollment** students, use Location Type 05 (High School), Function 122, and Program 10.

***Tuition - Dual Enrollment***

Object 55690 (Tuition – Other) is used for any students who are enrolled in a High School and also enrolled in a post-secondary institution (Dual Enrollment). Although the students enrolled in a Dual Enrollment course will be attending a Location Type 08 post-secondary institution (excluding Location 08999), payments for this purpose are to be paid to the Office of the Postsecondary Commissioner, and for these costs, Location Type 20 must be used.

### *Location Type 09 – Preschools (In District)*

Location Type 09 locations are always considered to be an In-District location irrespective of the actual physical location of the facility. In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

If a Kindergarten class is included with a Pre-school location, that location will be considered an Elementary school (Type 03) for purposes of UCOA. All other Preschools are considered Non-Public/Private Schools (Type 08) or a Type 09 (Preschools in District).

***Preschool Classes housed in a Shared Facility***

Preschools are frequently housed in shared facilities, with Elementary, Middle, and High Schools, Location Types 03, 04, and 05, respectively. Irrespective of the actual physical location within a shared facility, Location Type 09 must be used for all Preschool-related costs. Attendance in Preschools is presently reported to RIDE separately. Accordingly, the use of Location Type 09 will be properly aligned with attendance counts.

For intersections with the Subject segment, Preschools may **only** intersect with the following Subjects:

* 0000 General Education
* 0002 Pre-Kindergarten
* 0009 Elementary – English and Language Arts
* 0010 Elementary – Foreign Languages
* 0011 Elementary – Mathematics
* 0012 Elementary – Natural Sciences
* 0013 Elementary – Social Sciences
* 0014 Elementary – Computer/Keyboarding
* 0015 Elementary - STEM
* 0030 Hospitalized – Non-Special Education Students
* 0200 Series Art
* 0600 Series ESL and Bilingual
* 0800 Guidance
* 1000 Physical Curriculum
* 1200 Physical Education and Health
* 1600 Series Music/Theatre and Performing Arts/Drama
* 2100 Series Special Education
* 2300 Series Co-Curricular Activities – Non-Athletics
* 2400 Literacy and Reading
* 2500 Non-Instruction
* 2600 Library Science
* 2800 Accreditation
* 9900 Allocation Holding Account

### *Location Type 10 – Charter Schools*

Location Type 10 locations are always considered to be an Out-of-District location irrespective of the actual physical location of the facility. Out-of-District Locations are locations "owned or controlled" by other entities, irrespective of their geographic location. With Out-of-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) must be used unless the Object Intersection Rule of the Object used specifies otherwise.

***Students Attending a Charter School***

For students attending a Charter School (e.g. Beacon Charter School), the District will use Location Type 10 (Charter Schools), and the Charter School ID number (3 digits) of the Charter School such students are attending. For example, for students from a District that attend Beacon Charter School, the Location account will be 10580 for charges related to those students.

Charter Schools will use the proper Location Type Code for the Grade levels of each school, i.e. Type 03 for Elementary School, Type 04 for Middle Schools, and Type 05 for High Schools. Charter Schools may not use Location Type 10, unless some of their students are attending class at another Charter School.

***Tuition***

Use Object 55660 (Tuition to Charter Schools) for tuitionpaid to Charter Schools.

### *Location Type 11 – Educational Service Agencies (Collaboratives)*

Location Type 11 locations are always considered to be an Out-of-District location irrespective of the actual physical location of the facility. Out-of-District Locations are locations "owned or controlled" by other entities, irrespective of their geographic location. With Out-of-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) must be used unless the Object Intersection Rule of the Object used specifies otherwise.

***Students Attending a Collaborative***

For students attending a Collaborative School use the code assigned to each location for Type 11 locations. For example, for the West Bay Collaborative, the Location account will be 11803 for charges related to that student.

***Tuition***

Tuition to Collaboratives will use Object Accounts 55640 (Tuition to Educational Service Agencies within the State) or 55650 (Tuition to Educational Service Agencies outside the State) only. Use Locations in the 118XX series as appropriate with Object 55640. Use Locations in the 119XX series as appropriate with Object 55650.

### *Location Type 12 – State Department of Education (RIDE)*

Location Type 12 locations are always considered to be an Out-of-District location irrespective of the actual physical location of the facility. Out-of-District Locations are locations "owned or controlled" by other entities, irrespective of their geographic location. With Out-of-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) must be used unless the Object Intersection Rule of the Object used specifies otherwise.

### *Location Type 13 – Public Schools – Out of State*

Location Type 13 locations are always considered to be an Out-of-District location irrespective of the actual physical location of the facility. Out-of-District Locations are locations "owned or controlled" by other entities, irrespective of their geographic location. With Out-of-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) must be used unless the Object Intersection Rule of the Object used specifies otherwise.

### *Location Type 14 – Adult Education*

Location Type 14 locations are always considered to be an In-District location irrespective of the actual physical location of the facility. In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

Instruction-related costs associated with Adult Education are charged to Location 14906 (Adult Education – Adult Education).

Administrative costs associated with Adult Education are charged to Location 01800 (Adult and Continuing Education).

***Dual Identification Concept***

The *“Dual Identification Concept”* is a companion to the *“Essence of the Flavor Concept”*. The *“Dual Identification Concept”* requires that Adult Education, Summer School, After School, and Before School activities must be identified in at least two Segments, one of which must be the Location segment for the listed activities. The other may be either the Program segment or the Subject segment that align with each activity.

Refer to the **Adult Education** Topic in this Chapter for additional information on this topic.

### *Location Type 15 – Transportation – Out of District Locations*

Location Type 15 locations are always considered to be an Out-of-District location irrespective of the actual physical location of the facility. Out-of-District Locations are locations "owned or controlled" by other entities, irrespective of their geographic location. With Out-of-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) must be used unless the Object Intersection Rule of the Object used specifies otherwise. Location Type 15 may be used for any transportation costs associated with Vehicles used to serve Out-of-District locations, as appropriate.

When Location 15902 is used the following segment intersections will (except where the Object Intersection Rule for the Object used requires otherwise) apply:

* Function 431 only.
* Program Series 10 and Programs 20-50.
* Subject 2500 only for all except Program 20. With Program 20, use only Subject 2142 (Transportation).
* Objects in the 55100 Series for Contracted Services and Objects related to Compensation, Benefits, and Transportation supplies for District-Operated Transportation services. A District may use a Substitute related to Student Transportation costs for Out-of-District Locations. In such cases, use of Object 51115 and related Benefit costs is appropriate for use with Location Type 15.
* Job Classification – Use standard rules related to Object accounts.

### *Location Type 16 – Payments for Debt Service*

Location Type 16 is classified as an In-District location irrespective of the actual physical location of the facility. In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

Location 16000 is used for all principal and interest payments related to Debt Service Funds and debt in other funds. Location 16000 is used exclusively with Objects in the 58300 Series (Debt-Related Expenditures/Expenses).

### *Location Type 17 – Summer and Other Camps*

Location Type 17 locations are always considered to be an In-District location irrespective of the actual physical location of the facility. In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

When Location 17000 is used the following segment intersections will (except where the Object Intersection Rule for the Object used requires otherwise) apply:

* Function 433 only.
* Program 80 only.
* Subject 2500 only.
* Objects – Use appropriate Objects for each Expenditure.
* Job Classification – Use standard rules related to the Object account selected.

### *Location Type 18 – Payments for Retiree Benefits*

Location Type 18 is classified as an In-District location irrespective of the actual physical location of the facility. In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used with these Locations.

Location 18000 is used for all payments to Retirees (Job Classification 5100 Series), and the following Objects:

Compensation Objects

* 51306 Vacation Payoff
* 51327 Other Additional Compensation
* 51332 Sick Payoff - Non Severance

Benefit Objects

* 52102 Life
* 52109 Medical Buyback Payments
* 52122 Health and Medical - Retirees
* 52123 Dental Buyback Payments
* 52125 Dental - Retirees

Also Location 18000 must be used with any other Benefit account that is directly related to the Compensation Object accounts listed above.

### *Location Type 19 – Interagency Fund Transfers*

Location Type 19 is always considered to be an Out-of-District location. Out-of-District Locations are locations "owned or controlled" by other entities, irrespective of their geographic location. With Out-of-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) must be used unless the Object Intersection Rule of the Object used specifies otherwise.

Location 19000 is used exclusively with two Objects:

* Object 45210 (Interagency Fund Transfers In)
* Object 59110 (Interagency Fund Transfers Out)

**Note: The use of Location Type 19 with Object 45210 is an exception to the rules associated with most Revenue accounts. With Object 45210, use Location 19000 instead of Location 99998.**

### *Location Type 20 – Other State Agencies*

Location Type 20 is always considered to be an Out-of-District location. Out-of-District Locations are locations "owned or controlled" by other entities, irrespective of their geographic location. With Out-of-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) must be used unless the Object Intersection Rule of the Object used specifies otherwise.

Location 20000 is presently only authorized to be used with one Object, related exclusively to Tuition:

* Object 55690 (Tuition - Other)

***Tuition - Dual Enrollment***

Object 55690 (Tuition – Other) is used for any students who are enrolled in a High School and also enrolled in a post-secondary institution (Dual Enrollment). Although the students enrolled in a Dual Enrollment course will be attending a Location Type 08 post-secondary institution (excluding Location 08999), payments for this purpose are to be paid to the Office of the Postsecondary Commissioner, and for these costs, Location 20000 must be used.

### *Location Types 23 – 25 – Summer School*

Location Types 23 (Summer School – Elementary Schools), 24 (Summer School – Middle Schools), and 25 (Summer School – High Schools) locations are always considered to be In-District locations irrespective of the actual physical location of the facility. In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

Instruction-related costs associated with Summer School are charged to Locations 23907, 24907, or 25907 as appropriate for the grade level of the related students. Alternatively, if a specific building number is necessary for regulatory or reporting purposes, Districts may substitute the School ID number of each specific school. For example, if XYZ Elementary School (ID number 356) is used for Summer School and such identification of such school is necessary, the proper Location to be used would be 23356.

Administrative costs for Summer School must be charged to Location 01300 (Program and Curriculum Development) or 01318 (Summer School).

***Dual Identification Concept***

The *“Dual Identification Concept”* is a companion to the *“Essence of the Flavor Concept”*. The *“Dual Identification Concept”* requires that Adult Education, Summer School, After School, and Before School activities must be identified in at least two Segments, one of which must be the Location segment for the listed activities. The other may be either the Program segment or the Subject segment that align with each activity.

Refer to the **Summer School** Topic in this Chapter for additional information on this topic.

### *Location Types 33 – 35 – After School*

Location Types 33 (After School – Elementary Schools), 34 (After School – Middle Schools), and 35 (After School – High Schools) are always considered to be In-District locations irrespective of the actual physical location of the facility. In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

Instruction-related costs associated with After School are charged to Locations 33903, 34903, or 35903 as appropriate for the grade level of the related students. Alternatively, if a specific building number is necessary for regulatory or reporting purposes, Districts may substitute the School ID number of each specific school. For example, if XYZ Elementary School (ID number 356) is used for After School and such identification of such school is necessary, the proper Location to be used would be 33356.

Administrative costs associated with After School are not required to be charged to a specific Location account, but should be charged to an appropriate account in Location Type 01 (Education Services).

***Dual Identification Concept***

The *“Dual Identification Concept”* is a companion to the *“Essence of the Flavor Concept”*. The *“Dual Identification Concept”* requires that Adult Education, Summer School, After School, and Before School activities must be identified in at least two Segments, one of which must be the Location segment for the listed activities. The other may be either the Program segment or the Subject segment that align with each activity.

Refer to the **After School** Topic in this Chapter for additional information on this topic.

### *Location Types 43 – 45 – Before School*

Location Types 43 (Before School – Elementary Schools), 44 (Before School – Middle Schools), and 45 (Before School – High Schools) are always considered to be In-District locations irrespective of the actual physical location of the facility. In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

Instruction-related costs associated with Before School are charged to Locations 43904, 44904, or 45904 as appropriate for the grade level of the related students. Alternatively, if a specific building number is necessary for regulatory or reporting purposes, Districts may substitute the School ID number of each specific school. For example, if XYZ Elementary School (ID number 356) is used for Before School and such identification of such school is necessary, the proper Location to be used would be 43356.

Administrative costs associated with Before School are not required to be charged to a specific Location account, but should be charged to an appropriate account in Location Type 01 (Education Services).

***Dual Identification Concept***

The *“Dual Identification Concept”* is a companion to the *“Essence of the Flavor Concept”*. The *“Dual Identification Concept”* requires that Adult Education, Summer School, After School, and Before School activities must be identified in at least two Segments, one of which must be the Location segment for the listed activities. The other may be either the Program segment or the Subject segment that align with each activity.

Refer to the **Before** **School** Topic in this Chapter for additional information on this topic.

### *Location 08999 - In-District Schools Allocation Holding Account*

Location 08999 is only used with Object accounts that allow the use of School-based Allocation Holding Accounts. Location 08999 is for allocation specifically limited to Location Types 03-05 and 09 only.

Location 08999 is always considered to be an In-District location irrespective of the actual physical location of the facilities. In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used with these Locations.

***School-based Allocation Holding Accounts***

Use of the Location General Allocation Holding Account (99999) can allocate School-related costs to Central Office locations and vice versa. To maintain the integrity of Location accounts when the UCOA Allocation Tool is used, four Limited-Use Allocation Holding Accounts for School Types are available as noted below.

* 03999 Elementary Schools Allocation Holding Account – for allocation limited to only Elementary Schools (Location Type 03)
* 04999 Middle Schools Allocation Holding Account – for allocation limited to only Middle Schools (Location Type 04)
* 05999 High Schools Allocation Holding Account – for allocation limited to only High Schools (Location Type 05)
* **08999 In-District****Schools Allocation Holding Account – for allocation to Location Types 03-05 and 09** **only.**

In many Objects, where Location 99999 was once allowed and appropriate, the availability of the School-based Allocation Holding Accounts renders Location 99999 inappropriate and accordingly is no longer allowed, where noted in Object Intersection Rules. Generally, these involve Objects that contain Object Intersection Rules that restrict Locations to only School locations and/or involve Functions that generally only intersect with School Locations, such as Function 512 (School Office). In those situations, if using an Allocation Holding Account would result in more appropriate intersections with School Locations, the School-based Allocation Holding Accounts are more appropriate than Location 99999, since School-based Allocation Holding Accounts will only allocate costs to In-District School Locations.

For additional clarification, when Location 05999 is used, the UCOA Allocation Tool will only allocate costs to High Schools. The same is true for Location 03999 for Elementary Schools and Location 04999 for Middle Schools. To allocate costs to In-District School Location Types 03-05 and 09, use Location 08999.

### *Location 99996 - Fiduciary Activities*

Location 99996 may be used as an alternative to the specific location related to transactions with Object 57901 (Expenditures related to Fiduciary Funds). All Expenditure-transactions related to Fiduciary shall be recorded as follows:

Fund: All Fund may be used.

**Location Use any Location Type and related departments or school locations except Location Types 07, 08, 11-16, 18-20, and Locations 03999, 04999, 05999, 08999, 99997, 99998, and 99999.**

**Alternatively, Location 99996 (Fiduciary Activities) may be used with any Fund in which the Object used is 59701 (Expenditures related to Fiduciary Activities). The purpose of this alternative is to allow for Dual Identification of the transaction type as such Concept is provided for in UCOA.**

Function 000 (None) is the preferred Function account to be used. However, other Function accounts may be used as appropriate to the purpose of the Expenditure pursuant to UCOA rules.

Program 00 (Other Programs) is the preferred Program account to be used. However, other Program accounts may be used as appropriate to the purpose of the Expenditure pursuant to UCOA rules.

Subject 2500 (Non-Instruction) is the preferred Subject account to be used. However, other Subject accounts may be used as appropriate to the purpose of the Expenditure pursuant to UCOA rules.

Object 59701 ONLY (Expenditures related to Fiduciary Activities).

Job Class 0000 (None) is the preferred Job Class account to be used. However, other Job Class accounts may be used as appropriate to the purpose of the Expenditure pursuant to UCOA rules.

### *Location 99997 - Balance Sheet Transactions*

All Balance Sheet Object accounts intersect with Location 99997 only.

Districts may also use *Expenditure-related* Location accounts (Location Types 03-06, and 09) when recording items such as school-based receipts instead of using Location 99997.

We have allowed the use of such specific Location accounts with Balance Sheet accounts in the internal books of the District under the following conditions: **The related Location accounts must be changed to 99997 in the “UCOA Upload File” before transmission to RIDE.**

The use of Expenditure-related Locations in the UCOA Database is not allowed as it will distort queries drawn from the Location segment that are not limited to Expenditures only.  That is, if amounts from Balance Sheet Object accounts are combined with the amounts for Expenditures for Location accounts, the actual results of such Location accounts will be distorted.

### *Location 99998 – Revenue Transactions*

All Revenue Object accounts intersect with Location 99998 only.

Districts may also use *Expenditure-related* Location accounts (Location Types 03-06, and 09) when recording items such as school-based receipts instead of using Location 99998.

We have allowed the use of such specific Location accounts with Revenue accounts in the internal books of the District under the following conditions: **The related Location accounts must be changed to 99998 in the “UCOA Upload File” before transmission to RIDE.**

The use of Expenditure-related Locations in the UCOA Database is not allowed as it will distort queries drawn from the Location segment that are not limited to Expenditures only.  That is, if amounts from Revenue Object accounts are combined with the amounts for Expenditures for Location accounts, the actual results of such Location accounts will be distorted.

### *Location 99999 – General Allocation Holding Account*

Location 99999 is always considered to be an In-District location irrespective of the actual physical location of the facilities. In-District Locations are any Location under the direct control of the District. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

Location 99999 is only used in Object accounts that allow the use of Location 99999. Location 99999 is for allocations to all eligible (as defined) Locations accounts used in a UCOA file.

***School-based Allocation Holding Accounts***

Use of the Location General Allocation Holding Account (99999) can allocate School-related costs to Central Office locations and vice versa. To maintain the integrity of Location accounts when the UCOA Allocation Tool is used, four Limited-Use Allocation Holding Accounts for School Types is available as noted below.

* 03999 Elementary Schools Allocation Holding Account – for allocation limited to only Elementary Schools (Location Type 03)
* 04999 Middle Schools Allocation Holding Account – for allocation limited to only Middle Schools (Location Type 04)
* 05999 High Schools Allocation Holding Account – for allocation limited to only High Schools (Location Type 05)
* 08999 In-DistrictSchools Allocation Holding Account – for allocation to Location Types 03-05 and 09 only.

In many Objects, where Location 99999 was once allowed and appropriate, the availability of the School-based Allocation Holding Accounts renders Location 99999 inappropriate and accordingly is no longer allowed, where noted in Object Intersection Rules. Generally, these involve Objects that contain Object Intersection Rules that restrict Locations to only School locations and/or involve Functions that generally only intersect with School Locations, such as Function 512 (School Office). In those situations, if using an Allocation Holding Account would result in more appropriate intersections with School Locations, the School-based Allocation Holding Accounts are more appropriate than Location 99999, since School-based Allocation Holding Accounts will only allocate costs to In-District School Locations.

For additional clarification, when Location 05999 is used, the UCOA Allocation Tool will only allocate costs to High Schools. The same is true for Location 03999 for Elementary Schools and Location 04999 for Middle Schools. To allocate costs to In-District School Location Types 03-05 and 09, use Location 08999.

### *RI Transitional Academy Program*

For the RI Transitional Academy Program, use the account number for the East Bay Educational Collaborative, Location 11800, despite the actual location for attendance, and for the South Coast Educational Collaborative, use Location 11901.

### *Section 504 Compliance*

***Administrative Costs***

Use either Location 01400 (Student Support Services) or 01406 (504 Compliance) at the discretion of the District to account for *administrative costs* related to Section 504 compliance.

***Equipment Purchases***

For students who have a Section 504 plan that requires *purchase of an* *Amplification System*, use Object 57305 (Equipment) for the purchase of the System. Use the Location where the Students are assigned. For a special education student, Subject 2146 (Adaptive Devices and Adaptive Equipment) should be used for the purchase. For a non-special education student, use Subject 0000 (General Education).

For *equipment purchased* pursuant to a Section 504 Plan which allows a teacher to perform his or her teaching duties and to comply with ADA laws, use Object 57305 (Equipment), and the Location where the Teacher is assigned. Since the equipment is needed to help enable the Teacher to teach students, Function 111 (Instructional Teachers) is appropriate. With Function 111, also use the actual Subject account(s) which are taught by this Teacher for the School Educational Level involved. If the equipment is needed for another purpose, then another Function may be appropriate.

***Evaluation of Assistive Technology Needs***

For consultants hired to *evaluate the appropriate assistive technology needs* of those students with an IEP or a Section 504 Plan, the costs of each student are recorded in Object 53220 (Other Purchased Professional Educational Services) and the Location where each student is being educated.  If related to a Special Education student, use the specific Subject 2100 Series account.  If not a Special Education student, use Subject 0000.

***Development of IEP Plans***

For school psychologists, social workers, and therapists who work during the Summer on plans for students on IEPs who will attend during the regular school session, use Location 01400 (Student Support Services) as a temporary Holding Account. Once students have been assigned, transfer the costs to the Schools to which the students are assigned.

For employees, use Object 51110 and the related Benefit codes in the Object 52000 series.  For Consultants, use the appropriate Objects in the 53200 series.  Also use, Function 231 (Program Management), Program 20 (Special Education), and the appropriate Subject 2100 Series accounts (Special Education).

### *Substitutes and the Location Segment*

Short-Term and Long-Term Substitute Teachers should be charged to the Location to which they are assigned, which must always be a School Location. Substitute Teachers Job Classification (1294-1299) accounts may not intersect with Locations Types 00, 01, 02, and 15-20.

All other Substitutes (non-Substitute Teachers) must also be charged to the Location or Locations to which they are assigned as appropriate.

**Note: The account number used for the Location segment must be the same account number for the Compensation accounts (51000 Series) and must also be used with the related corresponding Benefit accounts (52000 Series), pursuant to the “*Follow the Compensation Concept”*, unless otherwise required.**

### *The 20% Hands-On Rule for the Location Segment*

Charges to the Location Segment for Salary and Benefits for employees that perform multiple tasks at locations are to be recorded using the following guidelines: For employees who perform their job requirements at multiple Locations and performance of those duties requires a minimum of 20% of their time to any given Location those costs must be charged to the applicable Location accounts accordingly. If, however, the performance of duties at any given Location is less than 20% of their time, charges to those Locations are not required, but are permissible.

Note: This rule is applicable only to those individuals who are performing in different capacities. It does not apply to those who teach different classes or subjects.

### *Tutoring Services*

Tutoring services are ancillary services. If the service is provided as a supplemental service in addition to regular classes, it should be charged to the primary school the student attends.

If it is provided as a primary program, for example, for Homebound or Hospitalized students, it should be charged to the location of the provider.

### *FAQ’s*

For additional information, refer to FAQ’s 8, 9, 10, 11, 130, 151, 172, 257, 286, 334, 378, 381, 392, 393, 396, 397, 400, 401, 408, 414, and 416.

Mandatory Method Rules

### *Background*

Mandatory Method Rules are rules that identify specific accounting methods or procedures to be applied to various segments in the UCOA. Mandatory Method Rules must be followed unless the application of the rule would violate an Object Intersection Rule.

An example is the rule that prescribes the Programs that can be used with Subject Series 2100 for Special Education. Mandatory Method Rules that affect each Segment are included in the chapter for each Segment.

Application of the *Order of Precedence Concept*: A key characteristic of UCOA is that whereas the individual accounts in the Segments may be easily understood on their own, their use in conjunction with each other segments, and with specific Object accounts can be complex. To aid the user through the numerous combinations that can occur with the development or use of an Account String, UCOA contains a number of governing Concepts, Policies, Mandatory Method Rules, and other specific rules regarding their interaction and intersection.

To ensure consistent application of the various UCOA rules the *Order of Precedence Concept* was developed. This Concept defines several types of rules which have been designed and must be followed exactly in the specified order**.** The Order of Precedence of the various UCOA rules are followed in this order:

* Object Intersection Rules.
* Header Account Rules.
* **Mandatory Method Rules.**
* Allocation Rules.
* General Rules (e.g. General Function/Subject Rules).
* Optional Use Rules.
* Guidelines.
* Data Upload Method Rules.

The following is a complete list of all Mandatory Method Rules by number, and grouped by the UCOA segment from which the Mandatory Method Rule was developed. Each Mandatory Method Rule can be located in the various segment Chapters of the **UCOA Accounting Manual** aligned to the account or accounts to which each Mandatory Method Rule relates.

### *Fund Segment*

***MMR001 Mandatory Method Rule:*** *The Fund/Subfund segment (referred to in the* ***UCOA Accounting Manual*** *as the “Fund Segment” or “Fund”) is used when recording all accounting transactions for revenue, expenditure, and balance sheet accounts.*

*Individual funds are first classified by Fund Type and then for specific purposes at the Subfund level. There are nine Fund Types that are used to record all related financial transactions. Funds are the primary component for accumulating and reporting financial results. Subfunds, which are described in detail elsewhere, are a further division of the Fund Type that are reported concurrently and accumulated with the primary Fund Type to which the Subfund belongs.*

***MMR002 Mandatory Method Rule:*** *All Districts must use the Funds that are designated herein or subsequently authorized by RIDE. Funds must be used as provided herein where appropriate and necessary without exception. All data submitted to RIDE must be submitted using the Fund accounts as designated herein.*

***MMR003 Mandatory Method Rule:*** *The Fund Type and Subfunds are often combined into one number in accounting systems used by Districts. However, some Accounting Systems have limitations on the number of characters that can be used in any segment or in the Fund category. In order to accommodate this limitation, the Fund and Subfund can be bifurcated by a District, if necessary or linked together using “Org Code” or “Hot Key” functionality available in some Accounting Systems. However, if the system is capable of processing the combined 8-digit string, the Fund and Subfund must be combined. In all cases, when submitted to RIDE, the Fund Segment must contain 8 digits in compliance with the* ***UCOA Accounting Manual****.*

***MMR004 Mandatory Method Rule:*** *For grant funds received from a town related to a Federally-funded program, for which the Town was the Grant recipient and for which a District received a portion of these funds, the Town is responsible for reporting the use of these funds to the Federal Government. The District shall report these in an appropriate Fund Type 24 account.*

***MMR005 Mandatory Method Rule:*** *With Enterprise Funds (Fund Type 60) Program 80 (Community Service) may* ***not*** *be used for Enterprise activities as defined in Function 433 (Enterprise and Community Service Operations).*

***MMR006 Mandatory Method Rule:*** *With Enterprise Funds (Fund Type 60) use Program 80 (Community Service) for Community Service activities as defined in Function 433 (Enterprise and Community Service Operations).*

***MMR007 Mandatory Method Rule:*** *Effective beginning in FY 20-21 - The collection and reporting of Custodial Funds (Fund Type 90) which are deemed to be “not under the control of the LEA” is required. All LEA’s must collect and account for all transactions for all relevant Asset, Liability, Equity, Revenue, and Expenditure accounts.*

*Such accounting shall be performed for the following:*

*Type 1: Custodial Accounts Under the Control of the LEA; and*

*Type 2: Custodial Accounts Not Under the Control of the LEA.*

*“Under the Control of the LEA” shall mean that the governing body of the LEA has direct and authoritative discretion over the use of the funds in a Custodial Fund account.*

*“Not Under the Control” shall mean that an entity or body other than the governing body of the LEA shall have direct and authoritative discretion over the use of the Funds in a Custodial Fund account.*

*All Transactions related to Type 2 Custodial Accounts will be accounted for in Fund Type 90 accounts (Custodial Funds).*

*All Transactions related to Type 1 Custodial Accounts will be accounted for in Fund Type 2406 accounts (Local Revenue - Custodial Accounts Under the Control of the LEA).*

***Rules Effective prior to FY 20-21:*** *The collection and reporting of Custodial Funds {previously referred to as “Agency Funds”} (Fund Type 90) was required by the Auditor General as follows: Districts were to collect and account for only the gross changes in each Agency Fund on the Balance Sheet. Districts were required to report Agency Funds in the annual audited financial statements as required by GAAP. These receipts were not considered revenue in UCOA. Districts who had such items were to contact RIDE to ascertain the proper funds numbers to be used. Examples include Student Activity accounts maintained by PTO’s and similar organizations.*

***MMR008 Mandatory Method Rule:*** *Funds provided by PTO’s and other similar organizations that are “under the control of the LEA” is required. All LEA’s must collect and account for all transactions for all relevant Asset, Liability, Equity, Revenue, and Expenditure accounts.*

*Such accounting shall be performed for the following:*

*Type 1: Custodial Accounts Under the Control of the LEA; and*

*Type 2: Custodial Accounts Not Under the Control of the LEA.*

*“Under the Control of the LEA” (Type 1) shall mean that the governing body of the LEA has direct and authoritative discretion over the use of the funds in a Custodial Fund account.*

*“Not Under the Control” (Type 2) shall mean that an entity or body other than the governing body of the LEA shall have direct and authoritative discretion over the use of the Funds in a Custodial Fund account.*

*All Transactions related to Type 1 Custodial Accounts will be accounted for in Fund Type 2406 accounts (Local Revenue - Custodial Accounts Under the Control of the LEA). (Note: This is a new Fund Type added specifically for this purpose). Contact RIDE to set up a new Fund Number(s) in the Fund Type 2406 series as necessary.*

*Type 1 transactions include all transactions in which the LEA itself has authority over the use of monies. Examples include, but are limited to, purchased supplies, equipment, and coach’s compensation.*

*All transactions related to Type 2 Custodial Accounts will be accounted for in Fund Type 90 accounts (Custodial Funds).*

*For purposes of clarity, Object 32100 accounts (Fiduciary Funds – Net Assets Held in Trust), must be used to record the Net Assets for both Type1 and Type 2 Transactions.*

***Rules Effective prior to FY 20-21:*** *The collection and reporting of funds provided by PTO’s and other similar organizations to purchase supplies, equipment, coaches compensation etc., was required to be reported in the accounting records of Districts using Fund Type 24 (Local Revenue) only and not with Fund Type 90 (Agency Funds).*

***MMR322 Mandatory Method Rule:*** *For Internal Service Funds (Fund Type 70), Districts must collect and account for only the gross changes in each Internal Service Fund on the Balance Sheet. “Revenue and Expenditures” for Internal Service Funds are* ***not*** *reportable transactions for UCOA purposes and must be excluded from the UCOA Upload File and the UCOA Database.*

***MMR009 Mandatory Method Rule:*** *The Subfund segment is part of the Fund/Subfund segment (referred to in the* ***UCOA Accounting Manual*** *as the “Fund Segment” or “Fund”). The Fund Segment is used when recording all accounting transactions for revenue, expenditure, and balance sheet accounts.*

*Individual funds are first classified by Fund Type and then for specific purposes at the Subfund level. There are nine Fund Types that are used to record all related financial transactions. The Subfund is the part of the second segment in the UCOA. Funds, described in detail elsewhere, are the primary component for accumulating and reporting financial results. Subfunds are a further division of the Fund Type that are reported concurrently and accumulated with the primary Fund Type to which the Subfund belongs.*

***MMR010 Mandatory Method Rule:*** *The following funds are to be used for carry-over funds only, no new revenue may be recorded with these funds.*

* 23011000 Early Childhood
* 23021000 Literacy Set Aside
* 23031000 Student Equity
* 23041000 Language Assistance
* 23051000 Professional Development
* 23061000 Technology

***MMR011 Mandatory Method Rule:*** *For the Fund 2401XXXX Series, only one Fund account will be used per Foundation, unless multiple uses such as Champlin Foundation #1, Champlin Foundation #2 have been provided. Districts may substitute an appropriate description to replace #1, #2, etc. in their accounting records for ease of identification. If multiple grants are received from a single Foundation where multiple accounts do not exist, they may be differentiated in the Location Segment as explained below.*

*We have allowed the use of such specific Location accounts with Revenue accounts in the internal books of the District under the following conditions:* ***The related Location accounts must be changed to 99998 in the “UCOA Upload File” before transmission to RIDE.***

***MMR012 Mandatory Method Rule:*** *For the Fund 2403XXXX Series, only one Fund per Corporation will be used. If multiple grants are received from a single Corporation, they may be differentiated in the Location Segment as explained below.*

*We have allowed the use of such specific Location accounts with Revenue accounts in the internal books of the District under the following conditions:* ***The related Location accounts must be changed to 99998 in the “UCOA Upload File” before transmission to RIDE.***

***MMR013 Mandatory Method Rule:*** *The use of Fund 24040005 (Donations and Gifts) may only be used with permission from RIDE.*

***MMR014 Mandatory Method Rule****: For donations received from Local Sources, the criteria for determining the Fund to use follows: If the donor directs the use of the funds to be applied for a specific purpose, then use one of the accounts (or request a new one if necessary) in Types 2401, 2402, 2403, or 2404 (see first list below).*

*If the donor only specifies that funds be used at a specific school, then use one of the accounts in the 2405 Series (see second list below) for school types. The use of specific schools in this category is not allowed.*

*If the LEA has authority over the use of monies, use Type 2406. Examples include, but are limited to, purchased supplies, equipment, and coach’s compensation.*

| Fund # | Fund Name |
| --- | --- |
| 24010000 | Local Revenue - Foundations |
| 24020000 | Local Revenue - Unclassified |
| 24030000 | Local Revenue - Corporate Grants |
| 24040000 | Local Revenue - Private Donation and Grants |
| 24050000 | Local Revenue - Other Restricted |
| 24060000 | Local Revenue – Custodial Accounts Under the Control of the LEA |

*Account Examples:*

| Fund # | Fund Name |
| --- | --- |
| 24050009 | Middle School Donors Program #1 |
| 24050041 | Elementary School Donors Program #1 |
| 24050042 | Elementary School Donors Program #2 |
| 24050043 | Middle School Donors Program #2 |
| 24050045 | High School Donors Program #1 |

### *Location Segment*

***MMR015 Mandatory Method Rule:*** *The Department and School level Location Type accounts must be used with all Expenditure Objects. For internal purposes only Department and School level Location Type accounts may be used with certain Balance Sheet Objects or with certain Revenue Objects in place of Locations 99997 and 99998.* ***However,******the related Location accounts must be changed to 99997 or 99998 as appropriate in the “UCOA Upload File” before transmission to RIDE.***

***MMR016 Mandatory Method Rule:*** *The Location accounts for Departments (Types 00-02), Schools (Types 03—15, 17, 23-25, and 33-35) and Other (16, 18, 19, 20, 97, 98, and 99) are comprised of two components, the Location Type (XX) and the School ID (XXX), sometimes depicted as XX|XXX, and other times as XXXXX. The first two digits represent the Location Type and the last three represent the specific identity. Both components are required to be used.*

***MMR017 Mandatory Method Rule:*** *The**20% Hands-On Location Rule. Charges to the Location Segment for Salary and Benefits for employees who perform multiple locations are to be recorded using the following guidelines: For employees who perform their job requirements at multiple Locations and performance of those duties requires a minimum of 20% of their time to any given Location those costs must be charged to the applicable Location accounts accordingly. If, however, the performance of duties at any given Location is less than 20% of their time, charges to those Locations are not required, but are permissible.*

*Note: This rule is applicable only to those individuals who are performing in different capacities. It does not apply to those who teach different classes or Subjects.*

***MMR018 Mandatory Method Rule:*** *With Location Type 00, where allowed by an Object Intersection Rule for the Object used, the following Functions may be used where appropriate: Functions 222, 223, 313, 321, 411, 421, 422, 432, 433, and 441.*

*The following Functions may* ***only*** *be used with Location Type 00 where specifically required by an Object Intersection Rule for the Object used: Functions 000, 311, 331, 332, 531, and 532.*

*The following Functions may* ***not*** *be used with Location Type 00: All Functions in the Function 100 Series, all Functions in the Function 200 Series except Functions 222 and 223, and Functions 312, 431, 511, 512, and 521.*

***MMR019 Mandatory Method Rule:*** *With Location Type 01 accounts, Function accounts 111, 112, 113, 431, 511, and 512 may not be used unless otherwise required by an Object Intersection Rule for the Object used.*

***MMR020 Mandatory Method Rule:*** *For employees who perform work during the summer to create student IEPs for the regular school session, use Location 01400 as a temporary holding account until students are assigned to specific schools. Once assigned, those costs must be transferred to the appropriate School Location accounts.*

***MMR021 Mandatory Method Rule:*** *With Location Type 02, the following Function accounts may not be used unless otherwise required by an Object Intersection Rule for the Object used: Function accounts in the 100 series, Functions 431, 511, 512, 521, and Functions in the 200 series, except Functions 222, 223 and 231.*

***MMR022 Mandatory Method Rule:*** *Retirement payments and any related benefit payments made to Retirees are NOT recorded in Location 02001- use Location 18000 only.*

***MMR023 Mandatory Method Rule:*** *The Attendance Reporting Method Rule.**For school locations that do not report a regular attendance but have students in attendance and which incur expenses, the following rule shall apply to selecting the appropriate Location account: 1) Determine the appropriate Location Type that matches the description of the Location in question and 2) Use the School ID of the school where their attendance is recorded and reported to RIDE.*

*For example, if a student’s attendance is recorded and reported at West Warwick Senior High School (Location 05106) but in fact, attends The Apartment Program at Clyde Towers the Type Code would be 06 and the school identification number for West Warwick High School would be 106. Accordingly, the School Location account for this student would be 06106.*

*The purpose of this rule is to enable to cost comparisons for the school where attendance is measured. Accordingly, in this example, all costs are captured at School Location 106, but the differential costs for these particular students in also captured in Location Type 06.*

***MMR024 Mandatory Method Rule:*** *For intersection with the Subject Segment, Elementary Schools may* ***only*** *intersect with the following Subjects:*

| *Number* | *Name* |
| --- | --- |
| 0000 | General Education |
| 0001 | Kindergarten |
| 0002 | Pre-Kindergarten |
| 0003 | Grade 1 |
| 0004 | Grade 2 |
| 0005 | Grade 3 |
| 0006 | Grade 4 |
| 0007 | Grade 5 |
| 0008 | Grade 6 |
| 0009 | Elementary – English and Language Arts |
| 0010 | Elementary – Foreign Languages |
| 0011 | Elementary – Mathematics |
| 0012 | Elementary – Natural Sciences |
| 0013 | Elementary – Social Sciences |
| 0014 | Elementary – Computer/Keyboarding |
| 0015 | Elementary – STEM |
| 0030 | Hospitalized – Non-Special Education Students |
| 0200 | Art |
| 0600 Series | ESL and Bilingual |
| 0800 | Guidance |
| 1000 | Physical Curriculum |
| 1200 | Physical Education and Health |
| 1600 | Music/Theatre and Performing Arts/Drama |
| 2100 Series | Special Education |
| 2300 Series | Co-Curricular Activities – Non-Athletics |
| 2400 | Literacy and Reading |
| 2500 | Non-Instruction |
| 2600 | Library Science |
| 2800 | Accreditation |
| 9900 | Allocation Holding Account |

***MMR025 Mandatory Method Rule:*** *For intersection with the Subject Segment, Middle Schools may intersect with any Subject* ***EXCEPT*** *for the following Subjects:*

| *Number* | *Name* |
| --- | --- |
| 0001 | Kindergarten |
| 0002 | Pre-Kindergarten |
| 0003 | Grade 1 |
| 0004 | Grade 2 |
| 0005 | Grade 3 |
| 0006 | Grade 4 (Grade 4 must be used where Grade 4 is included in a Middle School – and must follow Elementary School rules for intersection with the Subject segment) |
| 0007 | Grade 5 (Grade 5 must be used where Grade 5 is included in a Middle School – and must follow Elementary School rules for intersection with the Subject segment) |
| 0008 | Grade 6 (Grade 6 must be used where Grade 6 is included in a Middle School – and must follow Elementary School rules for intersection with the Subject segment) |
| 0009 | Elementary – English and Language Arts \* |
| 0010 | Elementary – Foreign Languages \* |
| 0011 | Elementary – Mathematics \* |
| 0012 | Elementary – Natural Sciences \* |
| 0013 | Elementary – Social Sciences \* |
| 0014 | Elementary – Computer/Keyboarding \* |
| 0015 | Elementary – STEM \* |

\* Note: The Location Type accounts are designed to reflect the essence of the locations that exist. If a Middle School will house Grades 4-6 (or any combination of these), the Subject accounts that are applicable to these grades **must be** used with Location Type 04 (Middle School). By this we mean that even though Grades 4 through 6 may be included in a Middle School, the costs for those grades must adhere to the Subject-use rules related to **Elementary Schools**.

***MMR026 Mandatory Method Rule:*** *For intersection with the Subject Segment, High Schools may intersect with any Subject* ***EXCEPT*** *for the following Subjects:*

| *Number* | *Name* |
| --- | --- |
| 0001 | Kindergarten |
| 0002 | Pre-Kindergarten |
| 0003 | Grade 1 |
| 0004 | Grade 2 |
| 0005 | Grade 3 |
| 0006 | Grade 4 |
| 0007 | Grade 5 |
| 0008 | Grade 6 |
| 0009 | Elementary – English and Language Arts |
| 0010 | Elementary – Foreign Languages |
| 0011 | Elementary – Mathematics |
| 0012 | Elementary – Natural Sciences |
| 0013 | Elementary – Social Sciences |
| 0014 | Elementary – Computer/Keyboarding |
| 0015 | Elementary – STEM |

***MMR027 Mandatory Method Rule:*** *The Alternative School Attendance Rule. For students attending an Alternative School (e.g. The Apartment Program at Clyde Towers), use Location Type 06 and the School ID number (3 digits) of the School where such students’ attending an Alternative School attendance is recorded and reported to RIDE.*

*For example, if a student’s attendance is recorded and reported at West Warwick Senior High School (Location 05106) but in fact, attends The Apartment Program at Clyde Towers the Type Code would be 06 and the school identification number for West Warwick High School would be 106. Accordingly, the School Location account for this student would be 06106.*

***MMR028 Mandatory Method Rule:*** *For students from one District that attend a school at another District, the Location Type will be 07 (Other Schools) and the School ID will be the three-digit ID number assigned to the first District. For example, the District ID for Pawtucket School District is 260. If a student from Warwick School District (District ID 350) attends a school in Pawtucket, Warwick would use Location account 07260 for costs related to that student.*

***MMR029 Mandatory Method Rule:*** *Use Object 55610 (Tuition to Other School Districts within the State) for Tuition charges for students attending Schools at other Districts.*

***MMR030 Mandatory Method Rule:*** *The Homebound Location Rule.**For* ***Homebound*** *Special Education and Non-Special Education students, use Location 07905 (Homebound Students) regardless of the School to which the student is regularly assigned. The "Homebound" rule attribute takes precedence over the "regular" location, even if that “regular” location is located outside of the District.  Accordingly, Location 07905 is always considered to be an In-District Location, and therefore Function 431 may not be used with Location 07905.*

***MMR031 Mandatory Method Rule:*** *Related to the costs for the Newport County Regional SEP, the Location account for Regional Specialists shall be the Location to where each is assigned and spends the majority of their workday, for example at “ABC Elementary School” (03XXX) for the District that includes ABC Elementary School.*

*When the cost for those Regional Specialist is apportioned using the appropriate percentage formula, the cost apportioned to Districts that do NOT include ABC Elementary School must use Location Type 07 and the District ID number of the District that owns ABC Elementary. Specifically, the ID’s will be Little Compton will be 07180; Middletown, 07190; and Tiverton, 07330.*

***MMR032 Mandatory Method Rule:*** *For students attending a Non-Public/Private School (Location Type 08), the District will use the Location account assigned Type 08 locations (refer to the list in the* **UCOA Workbook***). For example, for the Overbrook Academy, the Location account is 08259 for charges related to such students attending Overbrook Academy, and so forth for each Location Type 08 location.*

***MMR033 Mandatory Method Rule:*** *The actual physical location for Location Type 08 (Non-Public/Private Schools) may be used for housing activities related to Adult Education, Summer School, and After School. However, despite the actual physical location used, use only Location Types 23 through 25 for Summer School, Types 33 through 35 for After School, and Location 14906 for Adult Education.*

***MMR034 Mandatory Method Rule:*** *Use Object 55630 (Tuition for Private Sources) for Tuition charges for students attending Schools at Non-Public/Private Schools – Location Type 08, but excluding Location 08999.*

***MMR036 Mandatory Method Rule:*** *Location Account 08902 (Private School – No Assigned Code) may be used with any appropriate Object account unless otherwise required by an Object Intersection Rule for the Object used, but may NOT be used with Object Series 55100 (Student Transportation Services) and Series 55600 (Tuition).*

***MMR037 Mandatory Method Rule:*** *For* ***Hospitalized*** *Special Education and Non-Special Education students, use Location Type 08 and the appropriate School Location ID number the student normally attends.*

***MMR038 Mandatory Method Rule:*** *If Kindergarten classes and Pre-School classes are provided in the same location, such Location shall be designated to be an Elementary School* ***(Location Type 03)****. However, for UCOA reporting purposes, Pre-school Classes held in such locations shall be considered to be a stand-alone Location and all directly-related costs shall be charged to* ***Location Type 09*** *(Pre-Schools), whereas directly-related costs for Kindergarten classes shall be charged to Location Type 03.*

*For purposes of clarity, all non-directly-related costs such as maintenance, services, administrative personnel costs, and other costs of a general nature related to the Location as whole shall be charged to* ***Location Type 03****. (Revised Effective 7/1/2020).*

***MMR039 Mandatory Method Rule:*** *For intersection with the Subject Segment, Preschools may* ***only*** *intersect with the following Subjects:*

| *Number* | *Name* |
| --- | --- |
| 0000 | General Education |
| 0002 | Pre-Kindergarten |
| 0009 | Elementary – English and Language Arts |
| 0010 | Elementary – Foreign Languages |
| 0011 | Elementary – Mathematics |
| 0012 | Elementary – Natural Sciences |
| 0013 | Elementary – Social Sciences |
| 0014 | Elementary – Computer/Keyboarding |
| 0015 | Elementary – STEM |
| 0030 | Hospitalized – Non-Special Education Students |
| 0200 | Art |
| 0600 Series | ESL and Bilingual |
| 0800 | Guidance |
| 1000 | Physical Curriculum |
| 1200 | Physical Education and Health |
| 1600 | Music/Theatre and Performing Arts/Drama |
| 2100 Series | Special Education |
| 2300 Series | Co-Curricular Activities – Non-Athletics |
| 2400 | Literacy and Reading |
| 2500 | Non-Instruction |
| 2600 | Library Science |
| 2800 | Accreditation |
| 9900 | Allocation Holding Account |

***MMR040 Mandatory Method Rule:*** *For students attending a Charter School (e.g. Beacon Charter School), the District will use Location Type 10 (Charter Schools), and the Charter School ID number (3 digits) of the Charter School such students are attending.*

*For example, for students from a District that attend Beacon Charter School, the Location account will be 10580 for charges related to those students.*

*Charter Schools, within their own organization, will use the proper Location Type for the Grade levels of each school, i.e. Type 03 for Elementary School, Type 04 for Middle Schools, and Type 05 for High Schools. Charter Schools may not use Location Type 10.*

***MMR041 Mandatory Method Rule:*** *Use Object 55660 (Tuition to Charter Schools) for Tuition charges for students attending Charter Schools – Location Type 10.*

***MMR042 Mandatory Method Rule:*** *For students attending a Collaborative School use the ID assigned to each location for Location Type 11 (Educational Service Agencies (Collaboratives), and the Collaborative School ID number (3 digits) of the Collaborative School such students are attending.*

*For example, for students from a District that attend the West Bay Collaborative, the Location account will be 11803 for charges related to those students.*

***MMR043 Mandatory Method Rule:*** *Use Object Accounts 55640 (Tuition to Educational Service Agencies within the State) or 55650 (Tuition to Educational Service Agencies outside the State) for Tuition charges for students attending Educational Service Agencies – Location Type 11.*

***MMR044 Mandatory Method Rule:*** *For students attending a Public School located outside the State, use Location Type 13 (Public School – Out of State) and the School ID number (3 digits) of the each School such students are attending.*

*For example, for students from a District that attend the Fall River School in Massachusetts, the Location account will be 13002 for charges related to those students.*

***MMR045 Mandatory Method Rule:*** *Use Object 55620 (Tuition to Other School Districts located outside the State) for Tuition charges for students attending Schools located outside the State – Location Type 13.*

***MMR046 Mandatory Method Rule:*** *For Administrative Costs for Adult Education use only Location 01800 only.*

***MMR047 Mandatory Method Rule:*** *Unless otherwise required by an Object Intersection Rule for the Object used, when Location 15902 (Transportation – Out of District Locations) is used the following segment intersections will apply:*

* *Function 431 only.*
* *Program Series 10 and Programs 20-50.*
* *Subject 2500 only for all Programs except Program 20. With Program 20 use only Subject 2142 (Transportation).*
* *Objects in the 55100 Series for Contracted Services and Objects related to Compensation, Benefits, and Transportation supplies for District-Operated Transportation services.*
* *Job Classification – Use standard rules related to Object accounts.*

***MMR048 Mandatory Method Rule:*** *Unless otherwise required by an Object Intersection Rule for the Object used, when Location 17000 is used the following segment intersections will apply:*

* *Function 433 only.*
* *Programs 80 or 90 only.*
* *Subject 2500 only.*
* *Objects – Use appropriate Objects for the purpose of the Expenditure.*
* *Job Classification – Use standard rules related to the Object account selected.*

***MMR049 Mandatory Method Rule****: Subject to the Bilingual and ESL Dual Identification Exception Rule noted below, through application of the Essence of the Flavor Concept and the Dual Identification Concept, the following Locations may be used with any Program and Subject account allowed by Object Intersection Rules for the Object used.*

* *Adult Education - Location Type 14 and Location 14906.*
* *Summer School – Location Types 23-25 and Locations 23907, 24907, 25907, 23XXX, 24XXX, and 25XXX.*
* *After School – Location Types 33-35 and Locations 33903, 34903, 35903, 33XXX, 34XXX, and 35XXX.*
* *Before School – Location Types 43-45 and Locations 43904, 44904, 45904, 43XXX, 44XXX, and 45XXX.*

***The Bilingual and ESL Dual Identification Exception Rule.*** *Subjects 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may* ***not*** *be used with the aforementioned Locations. For the aforementioned Locations Program 40 and Subject accounts below* ***must be used*** *for Bilingual and ESL Education classes unless otherwise required by an Object Intersection Rule for the Object used:*

* *Adult Education – Program 40 and Subject 2701 only.*
* *Summer School – Program 40 and Subject 2702 only.*
* *After School – Program 40 and Subject 2703 only.*
* *Before School - Program 40 and Subject 2704 only.*

*For more information, refer to FAQ’s 360 and 383.*

***MMR050 Mandatory Method Rule:*** *For Administrative Costs for Summer School use only Locations 01300 or 01318.*

***MMR051 Mandatory Method Rule:*** *For Administrative Costs for After School use any allowable Location Type 01 account.*

***MMR332 Mandatory Method Rule:*** *For costs of Textbooks related to Dual Enrollment courses, use Program 70 (Community/Junior College Education Programs) with Location Type 08 accounts (Non-Public/Private Schools) that are postsecondary institutions, such as a community college, college, or university. For purposes of clarity, Location 08999 may not be used for this purpose. For costs of Textbooks related to Concurrent Enrollment courses, use Program 10 (Regular Elementary/Secondary Education Programs) and Location Type 05 (High Schools). For both types, use Object 56410 (Textbooks – Dual and Concurrent Enrollment).*

***MMR333 Mandatory Method Rule:*** *For Tuition for Dual Enrollment courses, payment is currently required to be paid to the Office of the Postsecondary Commissioner. For such expenditures, use only Object 55690 (Tuition – Other), Location 20000 (Other State Agencies), and Program 70 (Community/Junior College Education Programs).*

***MMR337 Mandatory Method Rule:*** *The In-District Location Rule. By definition, In-District Locations are any Location under the direct control of the District. Correspondingly, Out-of-District Locations are locations "owned or controlled" by other entities, irrespective of the geographic or physical location of the facility.*

***In-District Location Types are****:*

* *Location Type 00 Central Office*
* *Location Type 01 Education Services Department*
* *Location Type 02 Business Services Department*
* *Location Type 03 Elementary Schools*
* *Location Type 04 Middle Schools*
* *Location Type 05 High Schools*
* *Location Type 06 Alternative Schools*
* *Location Type 09 Preschools (in the District)*
* *Location Type 14 Adult Education*
* *Location Type 17 Summer Camps*
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

*With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs)* ***may not be used,*** *except as provided under the* **Out-of-District Concept***.*

***MMR338 Mandatory Method Rule:*** *The Out-of-District Location Rule. By definition, Out-of-District Locations are locations "owned or controlled" by other entities, irrespective of the geographic or physical location of the facility. Correspondingly, In-District Locations are any Location under the direct control of the District.*

***Out-of-District Location Types*** *are:*

* + - *Location Type 07 Other Schools (Other RI Districts)* Note: Except Location 07905 (Homebound/Home Instruction) is to be treated as an In-District Location only.
    - *Location Type 08*  *Non-Public/Private Schools* Note: Except Location 08999 (All Schools Allocation Holding Account) is to be treated as an In-District Location only.
    - *Location Type 10 Charter Schools*
    - *Location Type 11 Education Service Agencies (Collaboratives)*
    - *Location Type 12 State Department of Education (RIDE)*
    - *Location Type 13 Public Schools – Out of State*
    - *Location Type 15 Transportation - Out-of-District Locations*
    - *Location Type 19 Interagency Fund Transfers*
    - *Location Type 20 Other State Agencies*

*With Out-of-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs)* ***must be used*** *unless the Object Intersection Rule of the Object used specifies otherwise.*

***MMR339 Mandatory Method Rule:*** *The Other Location Rule. By definition, Other Locations are those Locations not classified as In-District Locations or Out-of-District Locations.*

***Other Location Types*** *are:*

* + - *Location Type 16 Payments for Debt Service*
    - *Location Type 18 Payments for Retiree Benefits*
    - *Location Type 99 Reserved for Balance Sheet, Revenues and Allocation accounts*

***MMR342 Mandatory Method Rule:*** *For Administrative Costs for Before School use any allowable Location Type 01 account.*

### *Function Segment*

***MMR052 Mandatory Method Rule:*** *The Function Segment applies to all UCOA Transactions. All Balance Sheet and Revenue transactions must use Functions 997 and 998, respectively. All other Function accounts are applicable only to Expenditures.*

***MMR053 Mandatory Method Rule:*** *All entries for the Function Segment must be charged to the Grandchild level only. Except for Function 000, no entries may be made to Functions ending in “0” such as 100, 210, 330, 440, or 510.*

***MMR054 Mandatory Method Rule:*** *The 20% Hands-On Function Rule.**Charges to the Function Segment for Salaries and Benefits for employees who perform multiple functions is to be recorded using the following guidelines: If an employee has a “Hands-On” relationship to any given activity (Function) and performance of those duties requires a minimum of 20% of their time, those costs must be charged to the appropriate Function accounts accordingly. If however, the role is more of an oversight role of supervising or managing others who perform the “Hands-On” work, is less than 20% of their time, charges to those Functions are not required, but are permissible.*

*Note: This rule is applicable only to those individuals who are performing in different capacities. It does not apply to those who teach different classes or subject.*

***MMR055 Mandatory Method Rule:*** *The Function 000 Limitation Rule.**Function 000 (None) is to be used* ***ONLY*** *in conjunction with the following Expenditure Accounts (five of which are located in the Employee Benefit Series). Function 000 may not be used with any other Object accounts.*

| ***A/C No.*** | ***Name*** |
| --- | --- |
| 52501 | Unemployment Insurance |
| 52710 | Workers Compensation Premium |
| 52720 | Workers Compensation (Self Insured) |
| 52730 | Workers Compensation Medical (Self Insured) |
| 52902 | Employee Assistance Programs |
| 58105 | PCORI Fees |
| 59701 | Expenditures related to Fiduciary Activities |
| 59998 | Budget Savings to be Determined |
| 59999 | Employee Turnover Allowance |

***MMR056 Mandatory Method Rule:*** *Functions in the 100 series (Instruction) may* ***not*** *be used with Location Type 00 (Central Office), Location Type 01 (Education Services), or Location Type 02 (Business Services) unless the application of this rule would violate an Object Intersection Rule for the Object used.*

***MMR057 Mandatory Method Rule:*** *Function 111 (Instructional Teachers) may* ***not*** *be used with Location Types 00 (Central Office), 01 (Education Services), or 02 (Business Services) unless the application of this rule would violate an Object Intersection Rule for the Object used.*

***MMR058 Mandatory Method Rule:*** *For costs related to Nurse Teachers, even if face-to-face teaching occurs, charge such costs to Function 216 (Student Health Services - Medical). Do* ***not*** *charge Function 111 (Instructional Teachers) for such costs.*

***MMR059 Mandatory Method Rule:*** *For costs related to teaching staff involved in placement activities, charge such costs to Function 211 (Guidance and Counseling). Do* ***not*** *charge Function 111 (Instructional Teachers) for such costs.*

***MMR060 Mandatory Method Rule:*** *For costs related to “Graduation by Proficiency” teachers charge such costs to Function 241 (Program Management). Do* ***not*** *charge Function 111 (Instructional Teachers) for such costs.*

***MMR061 Mandatory Method Rule:*** *Related to the Newport County Regional SEP (NCRSEP), some Regional Specialists salaries and benefits are actually paid directly by each District (employees of the District), but may perform duties for other member Districts. For these costs, each District shall receive a “credit” against the apportionment bill from the NCRSEP. The employee costs will be paid by the District and the “credit” accrued until the end of the year, when an analysis will be performed by NCRSEP and the apportionment finalized.*

*When recording NCRSEP costs associated with other Districts, use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs). For “credits” received, use Function 111 (Instructional Teachers).*

***MMR062 Mandatory Method Rule:*** *Function 112 (Substitutes) [Certified Substitute Teachers only] may* ***not*** *be used with Location Types 00 (Central Office), 01 (Education Services), or 02 (Business Services) unless the application of this rule would violate an Object Intersection Rule for the Object used.*

***MMR063 Mandatory Method Rule:*** *If substituting for teachers who are absent due to performing Curriculum Development duties, the costs of a Substitute Teacher must be charged to Function 221 (Curriculum Development).*

*If substituting for teachers who are absent due to attending In-Service or Staff Development sessions, the costs of a Substitute Teacher must be charged to Function 222 (In-Service, Staff Development, and Support).*

*If substituting for teachers who are absent for reasons other than for attending In-Service or Staff Development sessions, or for performing Curriculum Development duties, the costs of a Substitute Teacher must be charged to Function 112 (Substitutes).*

***MMR064 Mandatory Method Rule:*** *For all Substitutes other than Substitute Teachers (e.g., library, nurse, clerical, cafeteria monitor, etc.), such costs are charged to the appropriate Function related to the duties and activities performed.*

***MMR065 Mandatory Method Rule:*** *The Substitute Teacher Permanent Position Appointment Rule. At any time a Substitute Teacher is appointed to a permanent teaching position, the Function account for such teacher shall thereafter be Function 111 (Instructional Teachers), not Function 112 (Substitutes). Further, the Job Classification account shall be changed to the appropriate Certified Teacher account; Job Classifications accounts 1294-1299 shall no longer be applicable to such Teachers.*

***MMR066 Mandatory Method Rule:*** *The Substitute Teacher Function-Job Class Rule. For Substitute Teachers charged to Function 112 (Substitutes), use* ***ONLY*** *Job Classification accounts 1294 (Long Term Substitute Teachers) and 1295 through 1299 (Short Term Substitute Teachers).*

***MMR067 Mandatory Method Rule:*** *Function 113 (Instructional Paraprofessionals) may* ***not*** *be used with Location Types 00 (Central Office), 01 (Education Services), or 02 (Business Services) unless the application of this rule would violate an Object Intersection Rule for the Object used.*

***MMR068 Mandatory Method Rule:*** *Costs related to non-instructional paraprofessionals, aides, and graders (for non-instructional paraprofessionals, aides, and graders assigned to teachers) that support Function 222 (In-Service, Staff Development, and Support) are charged to Function 222 unless the application of this rule would violate an Object Intersection Rule for the Object used. Do* ***not*** *use Function 113 (Instructional Paraprofessionals) for such costs.*

***MMR069 Mandatory Method Rule:*** *Costs related to all other Instructional aides not involved with Direct Instruction are charged to the appropriate account in the Function 200 Series (Instructional Support), Function 300 Series (Operations), or Function 500 Series (Leadership) unless the application of this rule would violate an Object Intersection Rule for the Object used. Do* ***not*** *use Function 113 (Instructional Paraprofessionals) for such costs.*

***MMR070 Mandatory Method Rule:*** *Costs related to special education paraprofessionals who serve in the classroom as an Instructional Paraprofessional in the same fashion as “regular” Instructional Paraprofessionals are charged to Function 113 (Instructional Paraprofessionals). For other Special Education Paraprofessionals, such as personal care attendants who do not serve as an Instructional Paraprofessional, charge those costs to Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers).*

***MMR071 Mandatory Method Rule:*** *Costs for technology and software for purposes other than pupil-use are charged to the Function account that most closely matches its intended use. Do* ***not*** *use Function 121 (Pupil-Use Technology and Software) for such costs.*

***MMR072 Mandatory Method Rule:*** *Costs related to teachers of subjects that use technology to aid in instruction such as a web-based reading program are charged to Function 111 (Instructional Teachers). Do* ***not*** *use Function 121 (Pupil-Use Technology and Software) for such costs.*

***MMR073 Mandatory Method Rule:*** *Costs for test-related research and development and the personnel involved in that process are charged to Function 221 (Curriculum Development). Do* ***not*** *use Function 122 (Instructional Materials, Trips, and Supplies) for such costs.*

***MMR074 Mandatory Method Rule:*** *Costs related to Non-instructional trips (band, glee club, etc.) are charged to Function 213 (Extracurricular). Do* ***not*** *use Function 122 (Instructional Materials, Trips, and Supplies for such costs.*

***MMR075 Mandatory Method Rule:*** *Costs related to media, such as projectors, video and DVD players, televisions, video-conferencing equipment, etc. not dedicated to the classroom are charged to Function 212 (Library and Media). Do* ***not*** *use Function 122 (Instructional Materials, Trips, and Supplies) for such costs.*

***MMR076 Mandatory Method Rule:*** *Costs related to pupil-use technology equipment, software, and supplies are charged to Function 121 (Pupil-Use Technology and Software). Do* ***not*** *use Function 122 (Instructional Materials, Trips, and Supplies) for such costs.*

***MMR077 Mandatory Method Rule:*** *Functions in the 200 series (Instructional Support), except Functions 222 and 223, may not be used with Location Type 00 (Central Office) unless the application of this rule would violate an Object Intersection Rule for the Object used.*

***MMR078 Mandatory Method Rule:*** *Costs for attendance activities and health services are charged to Function 214 (Student Services – Instructional Related). Do* ***not*** *use Function 211 (Guidance and Counseling) for such costs.*

***MMR079 Mandatory Method Rule:*** *Costs for instructional field trips and music instruction trips that are taught during the day as part of the curriculum are charged to Function 122 (Instructional Materials, Trips, and Supplies). Do* ***not*** *use Function 213 (Extracurricular) for such costs.*

***MMR080 Mandatory Method Rule:*** *Function 213 (Extracurricular) cannot be used with Object 51110 (Regular Salaries) or other accounts in the 51100 Series with Job Classifications in the 1100 to 1300 Series (Teachers). Note: This rule also applies to all Benefit Object accounts that are related to any such Compensation costs.*

***MMR081 Mandatory Method Rule: Omitted Intentionally – Previous content combined with MMR091. Refer to MMR091.***

***MMR082 Mandatory Method Rule:*** *Costs related to Assistant Principals for Guidance are charged to Function 511 (Principals and Assistant Principals). Do* ***not*** *use Function 214 (Student Services – Instructional Related) for such costs.*

***MMR083 Mandatory Method Rule:*** *Costs related to Title IV Drug Free and COZI expenditures are charged to Function 214 (Student Services – Instructional Related) except that coordinator expenditures are to be charged to Function 231 (Program Management).*

***MMR084 Mandatory Method Rule:*** *Costs related to community outreach directed towards the community at large are charged to Function 433 (Enterprise and Community Service Operations). Do* ***not*** *use Function 214 (Student Services – Instructional Related) for such costs.*

***MMR085 Mandatory Method Rule:*** *The 10% Instruction Rule. For Nurses and other non-standard instructors included in Function 216 (Student Health Services - Medical) who teach classes representing* ***more*** *than 10% of their time, charge costs for* ***Instruction-related activities*** *to Subject 0000 (General Education) unless the application of this rule would violate an Object Intersection Rule for the Object used.*

*For Nurses and other non-standard instructors included in Function 216 (Student Health Services - Medical) who teach classes representing* ***less*** *than 10% of their time, charge costs for* ***all of their******time*** *to Subject 2500 (Non-Instruction) unless the application of this rule would violate an Object Intersection Rule for the Object used.*

*Therefore, the default Subject for Nurses is Subject 2500, unless the application of this rule would violate an Object Intersection Rule for the Object used.*

***MMR086 Mandatory Method Rule:*** *Costs for tests, texts, and supplies related to classroom instruction (including piloted texts) are charged to Function 122 (Instructional Materials, Trips, and Supplies). Do* ***not*** *use Function 221 (Curriculum Development) for such costs.*

***MMR087 Mandatory Method Rule:*** *Costs related to Expenditure Objects 51113 (Professional Days), 51302 (Professional Development - School), and 51303 (Professional Development - District) which are further related to employees whose “regular salary” in the primary Compensation Object - Object 51110 (Regular Salaries), or if Object 51110 is not applicable, with Object 51115 (Salaries – Substitutes), Object 51308 (After School Programs), or Object 51338 (Summer Pay), are charged to the accounts in the Function 100 Series (Instruction) and Function 200 Series (Instructional Support), are to be charged to Function 222 (In-Service, Staff Development and Support).*

*For all other employees, the Function account used will be the same one used for their regular salary costs.*

*Costs for Professional Development activities (Objects 51113, 51302, 51303, and 51304) associated with Nurses and other non-standard instructors are to be charged to Function 222.*

*Note: This rule also applies to all Benefit Object accounts that are related to these same employees.*

***MMR088 Mandatory Method Rule:*** *Costs related to pay received by qualified staff in furtherance of their studies designed to contribute to the professional competence of the instructional staff based on initiatives pursuant to an Academic Fellowship in lieu of Sabbatical leave are charged to Function 221 (Curriculum Development). Do* ***not*** *use Function 223 (Sabbaticals) for such costs.*

***MMR089 Mandatory Method Rule:*** *Costs related to counseling for General Education students that is not related to a specific program are charged to Function 211 (Guidance and Counseling). Do* ***not*** *use Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers).*

***MMR090 Mandatory Method Rule:*** *Costs related to Paraprofessionals, such as personal care attendants (for either Special Education students or non-Special Education students), who do* ***not*** *serve as an Instructional Paraprofessional, are charged to Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers) for In-District Locations. For Out-of-District Locations, use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs).*

*Charge costs related to special education paraprofessionals who* ***do*** *serve in the classroom as an Instructional Paraprofessional in the same fashion as “regular” Instructional Paraprofessionals to Function 113 (Instructional Paraprofessionals), or Function 431 as appropriate to the Location Type.*

***MMR091 Mandatory Method Rule:*** *Costs for Interpreters and Translators who are assigned to a student as part of their education program are charged to Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers). Do* ***not*** *use Function 214 (Student Services – Instructional Related) for such costs.*

*Where Interpreters and Translators are utilized for parent contacts and outreach programs, use Function 214 (Student Services – Instructional Related for such costs. Do* ***not*** *use Function 232(Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers) for such costs.*

***MMR092 Mandatory Method Rule:*** *Costs related to* ***district-contracted*** *therapeutic services* ***from*** *private schools for district Special Education pupils are charged to Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers). An example is Occupational Therapists and Physical Therapists. Do* ***not*** *use Function 431 for such costs.*

***MMR093 Mandatory Method Rule:*** *Costs related to extracurricular transportation are charged to Function 213 (Extracurricular). Do* ***not*** *use Function 311 (Transportation) for such costs.*

***MMR094 Mandatory Method Rule:*** *Costs related to crossing guards are charged to Function 313 (Safety). Do* ***not*** *use Function 311 (Transportation) for such costs.*

***MMR095 Mandatory Method Rule:*** *“The Bus As-If Costs Rule”.**For those Districts that contract for Transportation services, payments to the contractor includes the recovery of the cost of their buses. To not include a comparable charge in the books of Districts who operate their own bus services will distort comparative analysis to those which contract. Accordingly, to provide for better comparability, the following method is required for use by Districts who operate their own bus services.*

* *In the year of the acquisition of a bus or buses, the cost of the purchase must be charged to Function 422 (Capital Projects). Note: The term “bus” or “buses” is intended to be generic for purposes of this Mandatory Method Rule. Accordingly, this Mandatory Method Rule is also applicable to other purchased vehicles that are designed to transport multiple passengers that can be otherwise contracted for from a private contractor.*
* *The District shall determine a reasonable Estimated Useful Life of such purchased buses.*
* *Using the Estimated Useful Life of such purchased buses, the District shall use the Straight-line cost allocation method to calculate an annual amount representing a proportionate charge for the use of such purchased buses.*
* *The District shall charge the amount representing the use of such purchased buses to appropriate Locations accounts, Function 311 or Function 431 as required, appropriate Program accounts, Object 57303, Subject 2500 or 2142 as required, and Job Classification 0000. In the year of acquisition, the amount may be prorated for the period of time from the purchase date to the end of the fiscal year. The charge shall be continued until the total cost has been charged over the period of the Estimated Useful Life.*
* *To keep the Districts books in balance and properly stated for GAAP and internal reporting purposes, the Contra accounts must be used. Accordingly, a “mirror” of the Account String and amounts noted in the previous item must be recorded as a credit to the same segment accounts except the Object used shall be Object 77303 for all periods to which such charges are made to Object 57303.*

***MMR096 Mandatory Method Rule:*** *For ease of analysis and purpose, Districts may use Location Type 01 (Education Services) or Location Type 02 (Business Services) throughout the year for purposes of temporarily accumulating Transportation-related costs. Within Location Type 02, the account used most often is Location 02600 (Transportation).*

*However, by the end of the year when data is provided in the UCOA Upload File in the UCOA Database, all costs that were so associated with Location Type 01 related to Student Transportation must be transferred to appropriate School Location accounts.*

*Related to Location Type 02, for the same purpose, the costs that directly benefit or relate to the transportation of students (as defined in Function 311) must be transferred to appropriate School Location accounts. The only costs that must remain in Location Type 02 accounts are those that do not meet the definition of Functions 311 and 431, such as a high-level Director of Transportation, directly related administrative support staff, and non-compensation and benefit charges directly related to supporting such Student Transportation activities. For purposes of clarity, non-compensation and non-benefit Student Transportation charges may only remain in Location Type 02 accounts if such Location Type 02 accounts contain allowable Compensation and Benefit charges as described herein. All other costs that were so associated with Location Type 02 accounts related to Student Transportation must be transferred to appropriate School Location accounts.*

***MMR097 Mandatory Method Rule:*** *Costs related to Food used in instructional programs (such as Home Economics or Career and Technical Education food service programs) are charged to Function 122 (Instructional Materials, Trips, and Supplies). Do* ***not*** *use Function 312 (Food Service) for such costs.*

***MMR098 Mandatory Method Rule:*** *Costs related to food provided for a community event are charged to Function 433 (Enterprise and Community Service Operations). Do* ***not*** *use Function 312 (Food Service) for such costs.*

***MMR099 Mandatory Method Rule:*** *Costs related to bus monitors are charged to Function 311 (Transportation). Do not use Function 313 (Safety) for such costs.*

***MMR100 Mandatory Method Rule:*** *Costs related to safety-related costs associated with sports activities and other extracurricular activities are charged to Function 213 (Extracurricular). Do* ***not*** *use Function 313 (Safety) for such costs.*

***MMR101 Mandatory Method Rule:*** *Costs related to safety inspections of gym bleachers and elevators are charged to Function 321 (Building Upkeep, Utilities, and Maintenance). Costs related to any resulting maintenance to address a safety issue related to gym bleachers are charged to Function 313 (Safety). Do* ***not*** *use Function 321 for the costs for the resulting maintenance for a safety issue.*

MMR102 Mandatory Method Rule: Costs related to Capital outlay are charged to Function 422 (Capital Projects). Do not use Function 321 (Building Upkeep, Utilities, and Maintenance) for such costs.

MMR103 Mandatory Method Rule: Costs related to non-building lease expense are charged to the Function to which the activity pertains. For example, instructional computers will be charged to Function 121 (Pupil-Use Technology and Software). All Functions can be used for this purpose as appropriate except for Functions 000, 111, 112, 113, 223, 411, 421, 432, 441, 511, 997, and 998. Do not use Function 321 (Building Upkeep, Utilities, and Maintenance) for such costs.

MMR104 Mandatory Method Rule: Costs for to Debt Service related to buildings or building and land leases are charged to Function 421 (Debt Service). Do not use Function 321 (Building Upkeep, Utilities, and Maintenance) for such costs.

***MMR105 Mandatory Method Rule:*** *Costs related to student-use technology are charged to Function 121 (Pupil-Use Technology and Software). Do* ***not*** *use Function 331 (Data and Technology Management) for such costs.*

***MMR106 Mandatory Method Rule:*** *Costs related to any pro-rated portion of costs related to Transportation or Food Services are charged to Function 311 (Transportation) and Function 312 (Food Service), respectively. Do* ***not*** *use Function 332 (Business Operations) for such costs.*

***MMR107 Mandatory Method Rule:*** *Expenditures for long-term rental of a main facility (or facilities if the school has more than one rented location) must be charged to Function 421 (Debt Service). This rule is intended to provide comparability between those that rent facilities and those than own them. See MMR108 for guidance on short-term rentals.*

***MMR108 Mandatory Method Rule:*** *Annual or Long-term Leases must be charged to Function 421 (Debt Service). Short-term leases and rentals must be charged to the Function that reflects the intended use of the lease or rental. For Short-term leases and rentals all Function accounts may be used as appropriate except for Functions 000, 111, 112, 113, 223, 411, 432, 441, 511, 997, and 998.*

***MMR109 Mandatory Method Rule:*** *Costs related to capital projects for wiring and other student-use technology related activities are charged to Function 122 (Pupil-Use Technology and Software). Do* ***not*** *use Function 422 (Capital Projects) for such costs.*

***MMR110 Mandatory Method Rule:*** *Function 431 may not be used with any In-District Location unless the application of this rule would violate an Object Intersection Rule for the Object used.*

***MMR111 Mandatory Method Rule:*** *Costs incurred by Districts payable to Charter Schools are charged to**Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs). This rule also applies to those Districts that operate a Charter School within the District.*

***MMR112 Mandatory Method Rule:*** *The Special Education Placement Rule. Use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) with Program 20 (Special Education) and Subject 2100 Series (Special Education) when a student has been “****placed****” by a District in a School outside of the District.*

*If the student has been “****Parentally****” placed in a School outside of the District, i.e. placed by Parent decision, not District decision, use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) with Program 50 (Non-Public Schools Programs) and Subject 2100 Series (Special Education).*

***MMR113 Mandatory Method Rule:*** *Costs related to school lunch programs are charged to Function 312 (Food Service). Do* ***not*** *use Function 433 (Enterprise and Community Service Operations) for such costs.*

***MMR114 Mandatory Method Rule:*** *Costs related to Community service programs that are focused towards the families of students are charged to Function 214 (Student Services - Instructional Related). Do* ***not*** *use Function 433 (Enterprise and Community Service Operations) for such costs.*

***MMR115 Mandatory Method Rule:*** *Function 511 (Principals and Assistant Principals) may* ***not*** *be used with Location Types 00 (Central Office), 01 (Education Services), or 02 (Business Services) unless the application of this rule would violate an Object Intersection Rule for the Object used.*

***MMR116 Mandatory Method Rule:*** *Costs related to Principals and Assistant Principals who perform face-to-face teaching are be charged Function 111 (Instructional Teachers). Do* ***not*** *use Function 511 (Principals and Assistant Principals) for such costs.*

***MMR117 Mandatory Method Rule:*** *Function 512 (School Office) may* ***not*** *be used with Location Types 00 (Central Office), 01 (Education Services), or 02 (Business Services) unless the application of this rule would violate an Object Intersection Rule for the Object used..*

***MMR118 Mandatory Method Rule:*** *Function 531 (Superintendent and School Board) may* ***not*** *be used with Location Type 00 (Central Office) unless the application of this rule would violate an Object Intersection Rule for the Object used.*

***MMR344 Mandatory Method Rule:*** *Costs related to Community Outreach Programs are to be charged only to Function 433 (Enterprise and Community Service Operations) and Object 58903 (Community Outreach Services).*

### *Program Segment*

***MMR119 Mandatory Method Rule:*** *The Program Segment applies to all UCOA Transactions. All Balance Sheet and Revenue transactions must use Programs 97 and 98, respectively. All other Program accounts are applicable only to Expenditures.*

***MMR120 Mandatory Method Rule*:** *Effective* ***July 1, 2020****, the previous rules (shown stricken below) are hereinafter abated and the following rules are adopted.*

*All Career and Technology Education (CTE) programs and classes must use Program 30 only with Subject 1400 Series accounts (Career and Technical Education).  For all* ***In-District*** *CTE classes, the use of specific CTE accounts Subjects 1401 through 14XX must be used wherever practical in place of Subject 1400.  This requirement applies whether the class is located in a Career and Tech Center or in a regular high school and irrespective if a program or class is “RIDE-approved”.*

*For* ***Out-of-District*** *CTE classes use of Subjects 1401 through 14XX is preferable, however use of Subject 1400 is allowed.*

*Use of Program 10 with CTE classes is no longer required or allowed.*

*~~Those providing classes in a Career Tech Center that have been “provisionally approved” by RIDE must only use Program 30 (Career and Technical Education Programs) with Subject 1400 Series (Career and Technical Education). Note: A District may have both types - those provisionally approved and those not provisionally approved.~~*

***MMR121 Mandatory Method Rule:*** *The Special Education Program Alignment Rule. Program 20 accounts (Special Education) are predominantly used with Subjects in the 2100 Series (Special Education); but can also be used with Subject 0000 (General Education), Subject 2500 (Non-Instruction) and Subject 9900 (Allocation Holding Account) where provided in an Object Intersection Rule or other appropriate Mandatory Method Rule.*

***MMR122 Mandatory Method Rule:*** *Program 20 accounts (Special Education) may* ***not*** *be used with Subject 0000 (General Education) except with the following:*

* *51113 (Professional Days);*
* *51115 (Salaries – Substitutes) for those Substitutes charged to Function 112;*
* *51302 (Professional Development – School);*
* *51303 (Professional Development – District);*
* *53301 (Professional Development and Training Services);*
* *53303 (Conferences/Workshops);*
* *Benefit Object accounts (52000 Series) when related to a Compensation account (51000 Series) that correctly uses Program 20 and Subject 0000, must also use Program 20 and Subject 0000; and*
* *Any other Object with an Object Intersection Rule that allows or requires such use.*

***MMR123 Mandatory Method Rule:*** *For costs related to Hospitalized and Homebound Special Education students, use Program 20 (Special Education).*

*For Hospitalized and Homebound Non-Special Education students, use Programs 10-14 (Regular Elementary/Secondary Education Programs) as appropriate, Program 30 (Career and Technical Education Programs), Program 40 (Bilingual and ESL Education), or Programs 61, 62, and 63 (Adult/Continuing Education, Summer School, and After School, respectively), as appropriate.*

***MMR124 Mandatory Method Rule:*** *For Dual Language Classes (classes taught in two languages), the costs associated with providing such classes, including compensation, benefit, supplies, materials, and textbooks, etc., should be divided proportionally between Subject accounts as follows: For Elementary Schools, allocate costs between Subject 0600 (ESL/Bilingual) and either Subject 0000 (General Education) or Subject 0010 (Elementary – Foreign Languages); for Middle and High Schools, allocate costs between Subject 0600 (ESL/Bilingual) and either Subject 0000 (General Education) or Subject 0700 (Foreign Languages), unless, in all cases, otherwise required by an Object Intersection Rule for the Object used.*

***MMR125 Mandatory Method Rule:*** *With Adult Education Locations (Location Type 14), Program 40 must be used for Bilingual and ESL Education unless otherwise required by an Object Intersection Rule for the Object used. Further, to satisfy the requirements of the Dual Identification Concept, when used with these Location Types and Program 40, Subject 2701 (Adult Education) must be used for Adult Education unless otherwise required by an Object Intersection Rule for the Object used. Subjects 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may not be used with Location Type 14. For more information refer to FAQ’s 360 and 383.*

***MMR126 Mandatory Method Rule:*** *With Summer School Locations (Location Types 23, 24, and 25) Program 40 must be used for Bilingual and ESL Education unless otherwise required by an Object Intersection Rule for the Object used. Further, to satisfy the requirements of the Dual Identification Concept, when used with these Location Types and Program 40, Subject 2702 (Summer School) must be used for Summer School unless otherwise required by an Object Intersection Rule for the Object used. Subjects 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may not be used with Location Types 23, 24, or 25. For more information refer to FAQ’s 360 and 383.*

***MMR127 Mandatory Method Rule:*** *With After School Locations (Location Types 33, 34, and 35) Program 40 must be used for Bilingual and ESL Education unless otherwise required by an Object Intersection Rule for the Object used. Further, to satisfy the requirements of the Dual Identification Concept, when used with these Location Types and Program 40, Subject 2703 (After School) must be used for After School unless otherwise required by an Object Intersection Rule for the Object used. Subjects 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may not be used with Location Types 33, 34, or 35. For more information refer to FAQ’s 360 and 383.*

***MMR128 Mandatory Method Rule:*** *Program 50 (Non-Public School Programs) is always and only used with Out-Of-District-Obligations related to Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) unless otherwise required by an Object Intersection Rule for the Object used.*

***MMR129 Mandatory Method Rule:******NO ENTRIES ARE ALLOWED TO PROGRAM 60.*** *Program 60 is NOT TO BE USED for any purpose including direct transactions or as a Header Account. The accounts listed in the “60” series shall be used where appropriate.*

***MMR130 Mandatory Method Rule:*** *Programs 97, 98, and 99 are NOT to be rolled up to Program 90 for reporting purposes.*

***MMR131 Mandatory Method Rule:*** *Effective July 1, 2010, Program 99 may no longer be used with Objects in the 52000 Series (Personnel Services - Employee Benefits). Further, effective July, 1, 2017 Program 99 may* ***not*** *be used with Compensation Objects. Program 99 may be used with other Expenditure Objects as provided in specific Object Intersection Rules.*

***MMR332 Mandatory Method Rule:*** *For costs of Textbooks related to Dual Enrollment courses, use Program 70 (Community/Junior College Education Programs) with Location Type 08 accounts (Non-Public/Private Schools) that are postsecondary institutions, such as a community college, college, or university. For purposes of clarity, Location 08999 may not be used for this purpose. For costs of Textbooks related to Concurrent Enrollment courses, use Program 10 (Regular Elementary/Secondary Education Programs) and Location Type 05 (High Schools). For both types, use Object 56410 (Textbooks – Dual and Concurrent Enrollment).*

***MMR335 Mandatory Method Rule:*** *For Objects related to an In-Service or Professional Development session, Objects 51302 (Professional Development – School), 51303 (Professional Development – District), or 53301 (Professional Development and Training Services), use the specific Program account for the programmatic theme for which the In-Service or Professional Development session was provided, pursuant to the "Follow the Topic Concept".*

*For example, the topic of the session may be for Early Intervention Services, or EIS. The costs of EIS are tracked in Program 14 (Early Intervening Services), so Program 14 would be appropriate. Should the session be related to Special Education topics, then Program 20 must be utilized. To help determine the proper Program account to use, the Subject account selected may be used as a guide.*

***MMR336 Mandatory Method Rule:*** *For Substitute Teachers engaged to substitute for a Teacher to enable such Teacher to attend a Professional Development session, use the Program account that represents the topic for the Professional Development session attended. Pursuant to MMR335, the topic should be reflected in the Program segment for appropriate Object account used, either Objects 51302, 51303, or 53301.*

*For purposes of clarity, for Substitute Teachers engaged to substitute for a Teacher who teaches Special Education classes to enable such Teacher to attend a Professional Development session, and the Professional Development session is NOT related to Special Education, Program 20 should not be used as required by MMR149, but instead the Program account that represents the topic for the Professional Development session attended is to be used.*

***MMR343 Mandatory Method Rule:*** *For ease of analysis and purpose, Districts may use Location Type 01 accounts (Education Services) or Location Type 02 accounts (Business Services) throughout the year for purposes of temporarily accumulating Food Service-related costs. Within Location Type 02, the account used most often is Location 2700 (Food Service Management).*

*However, by the end of the year when data is provided in the UCOA Upload File in the UCOA Database, all costs that were so associated with Location Type 01 related to Food Service costs must be transferred to appropriate School Location accounts.*

*Related to Location Type 02, for the same purpose, the costs that directly benefit or relate to Food Service (as defined in Function 312) must be transferred to appropriate School Location accounts. The only costs that must remain in Location Type 02 accounts are those that do not meet the definition of Function 312, such as a high-level Director of Food Services, directly related administrative support staff, and non-compensation and benefit charges directly related to supporting such Food Service activities. For purposes of clarity, non-compensation and non-benefit Food Service charges may only remain in Location Type 02 accounts if such Location Type 02 accounts contain allowable Compensation and Benefit charges as described herein. All other costs that were so associated with Location Type 02 accounts related to Food Service must be transferred to appropriate School Location accounts.*

### *Subject Segment*

***MMR132 Mandatory Method Rule:*** *The Special Education Exception Use Rule. There are two exceptions to the use of the optional Subject accounts: the detail accounts in the 2100 Series (Special Education) and Subject 0030 (Hospitalized Non-Special Education Students) must be used as designated including use of the second component.*

***MMR133 Mandatory Method Rule:*** *The Subject Segment applies to all UCOA Transactions. For internal purposes only Subject accounts may be used with certain Balance Sheet Objects or with certain Revenue Objects in place of Subjects 9700 and 9800, respectively.* ***However,******the related Subject accounts must be changed to 9700 or 9800 as appropriate in the “UCOA Upload File” before transmission to RIDE.***

***MMR134 Mandatory Method Rule:*** *Costs associated with Job Classification 1900 (Instructional Coaches) is recorded in the subject(s) for which they provide coaching and to Function 222 (In-Service, Staff Development, and Support) unless the application of this rule would violate an Object Intersection Rule for the Object used.*

***MMR135 Mandatory Method Rule:*** *The Short-Term and Long-Term Substitute Teacher Definition Rule. Short-Term Substitute Teachers (Job Classifications 1295-1299) must be charged to Subject 0000 (General Education) when used with Function 112 (Substitutes) and In-District Locations, or with Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) when performing substitute teaching duties for Out-of-District Locations. For purposes of applying this rule to the Subject segment, a Short-Term Substitute is a Substitute that is called daily or intermittently to substitute one day at a time.*

*Long-Term Substitute Teachers must be charged to the Subject account for the specific subject being taught. A Long-Term Substitute is engaged for longer blocks of time, generally no less than for ten consecutive days. Often the engagement of a Substitute who will become a Long-Term Substitute is known at the time of engagement or may become known shortly thereafter.*

*See the Substitute Matrix in Chapter VIII (Guidance for Selected UCOA Topics) in the* ***UCOA Accounting Manual*** *for more information for accounting for variance types of Substitutes.*

***MMR136 Mandatory Method Rule:*** *Costs related to Hospitalized and Homebound Special Education students are charged to Subject 2107. Subject 2107 may only be used with Location 07905 (Homebound Students) and Location Type 08 Locations (Non-Public/Private Schools) only.*

*Costs related to Hospitalized Non-Special Education students are charged to Subject 0030. Subject 0030 is to be used with Location Type 08 Locations (Non-Public/Private Schools) only.*

*Costs related to Homebound Non-Special Education students are charged to Subject 0000. Subject 0000 is to be used with Location 07905 (Homebound Students) only.*

***MMR137******Mandatory Method Rule:*** *Subjects 0001 through 0005 (Pre-K through Grade 3, respectively) are* ***only*** *to be used with Elementary Schools Locations (Location Type 03), but such use is optional. Subjects 0006 through 0008 (Grades 4-6, respectively) may be used with Elementary Schools Locations. Where classes for such grades are provided by Middle Schools Locations (Location Type 04), Subjects 0006-0008 must be used with the Middle School location.*

***MMR138 Mandatory Method Rule:*** *Subjects in the 0200 Series (Art) must be used with Elementary Schools Locations (Location Type 03), Middle Schools Locations (Location Type 04), and High Schools Locations (Location Type 05) when this Subject is provided in any of those Location Types. Subject 0200 series may be used with Locations Types 14 (Adult Education), 17 (Summer Camps), 23-25 (Summer School), and 33-35 (After School), when appropriate Program accounts are used. Refer to the rules for these Location Types for more information.*

***MMR139 Mandatory Method Rule:*** *Subjects in the 0600 Series (ESL and Bilingual) must be used with Elementary Schools Locations (Location Type 03), Middle Schools Locations (Location Type 04), and High Schools Locations (Location Type 05) when this Subject is provided in any of those Location Types. Subject 0200 series may be used with Locations Types 14 (Adult Education), 17 (Summer Camps), 23-25 (Summer School), and 33-35 (After School), when appropriate Program accounts are used. Refer to the rules for these Location Types for more information.*

***MMR140 Mandatory Method Rule:*** *Subjects in the 0800 Series (Guidance) must be used with Elementary Schools Locations (Location Type 03), Middle Schools Locations (Location Type 04), and High Schools Locations (Location Type 05) when this Subject is provided in any of those Location Types. Subject 0800 may be used with Locations Types 14 (Adult Education), 17 (Summer Camps), 23-25 (Summer School), and 33-35 (After School), when appropriate Program accounts are used. Refer to the rules for these Location Types for more information.*

***MMR141 Mandatory Method Rule:*** *Subject 0800 (Guidance) is used with Function 211 (Guidance and Counseling) for activities outside the classroom. For activities inside the classroom, Subject 0800 will generally align with Functions 111 (Instructional Teachers), 112 (Substitute Teachers) 113 (Instructional Paraprofessionals), and 122 (Instructional Materials, Trips, and Supplies) for in-class instruction.*

***MMR142 Mandatory Method Rule:*** *Subjects in the 0900 Series (Health Occupations Education) must be used by Middle Schools (Location Type 04) and High Schools (Location Type 05), where applicable. Subject 0900 may not be used with Elementary Schools (Location Type 03). Subject 0900 may be used with Locations Types 14 (Adult Education), 17 (Summer Camps), 24-25 (Summer School), and 34-35 (After School), when appropriate Program accounts are used. Refer to the rules for these Location Types for more information.*

***MMR143 Mandatory Method Rule:*** *Subject 1000 (Physical Curriculum) must be used with Elementary Schools Locations (Location Type 03), Middle Schools Locations (Location Type 04), and High Schools Locations (Location Type 05) when this Subject is provided in any of those Location Types. Subject 1000 may be used with Locations Types 14 (Adult Education), 17 (Summer Camps), 23-25 (Summer School), and 33-35 (After School), when appropriate Program accounts are used. Refer to the rules for these Location Types for more information.*

***MMR144 Mandatory Method Rule:*** *Subject 1200 (Physical Education and Health) must be used with Elementary Schools Locations (Location Type 03), Middle Schools Locations (Location Type 04), and High Schools Locations (Location Type 05) when this Subject is provided in any of those Location Types. Subject 1200 may be used with Locations Types 14 (Adult Education), 17 (Summer Camps), 23-25 (Summer School), and 33-35 (After School), when appropriate Program accounts are used. Refer to the rules for these Location Types for more information.*

***MMR145 Mandatory Method Rule: Updated Effective 7/1/20.*** *~~Subject 1400 (Career and Technical Education) or~~ For In-District Locations, Subject 1415 (Computer Information Systems/Technology) ~~should~~ must only be used in conjunction with classes designated as Career and Technical Education. For general education classes that teach basic skills such as keyboarding and other general computer skills, use Subject 2000 (Technical Education/Computer Technology) for Middle School Locations (Location Type 04) and High School Locations (Location Type 05). For Elementary School Locations (Location Type 03), use Subject 0014 (Elementary – Computer/Keyboarding). For Out-of-District Locations, Subject 1400 (Career and Technical Education) may be used in place of specific CTE Subject accounts.*

***MMR146 Mandatory Method Rule:*** *Subjects in the 1600 Series (Music/Theatre and Performing Arts/Drama) must be used with Elementary Schools Locations (Location Type 03), Middle Schools Locations (Location Type 04), and High Schools Locations (Location Type 05) when this Subject is provided in any of those Location Types. Subject 1600 series may be used with Locations Types 14 (Adult Education), 17 (Summer Camps), 23-25 (Summer School), and 33-35 (After School), when appropriate Program accounts are used. Refer to the rules for these Location Types for more information.*

***MMR147 Mandatory Method Rule: Updated Effective 7/1/20.*** *For In-District Locations,**Subject 2000 (Technical Education/Computer Technology) is to be used in conjunction with classes designated as General Education that teach basic skills such as keyboarding and other general computer skills. Use Subject 1415 (Computer Information Systems/Technology Technology) or ~~Subject 1400 Career and Technical Education)~~ in conjunction with classes designated as Career and Technical Education (Program 30). Subject 2000 is used with Middle School Locations (Location Type 04) and High School Locations (Location Type 05) and may also be used with Locations Types 14 (Adult Education), 17 (Summer Camps), 24-25 (Summer School), and 34-35 (After School), when appropriate Program accounts are used. Refer to the rules for these Location Types for more information. For Out-of-District Locations, Subject 1400 (Career and Technical Education) may be used in place of specific CTE Subject accounts.*

*For costs related to Elementary School Locations (Location Type 03) do* ***not*** *use Subject 2000. Charge those costs to Subject 0014 (Elementary – Computer/Keyboarding).*

***MMR148 Mandatory Method Rule*:** *The Special Education Subject Detailed Account Use Rule. Subject 2100 (Special Education) is a Header account for account for accumulation of totals. No entries may be posted to this account. Use of the “Child” level accounts (e.g. 2101, 2115, 2142, etc.) in the Subject 2100 series is* ***REQUIRED****.*

***MMR149 Mandatory Method Rule:*** *The Special Education Segment Alignment Rule. Accounts in Subject 2100 Series (Special Education) may only be used in conjunction with Programs 20 (Special Education), 50 (Non-Public School Programs) and 99 (Allocation Holding Account), where such use is allowed by Object Intersection Rules. No other Programs are allowed to intersect with the Subject 2100 Series unless the application of this rule would violate an Object Intersection Rule for the Object used.*

***MMR150 Mandatory Method Rule:*** *The accounts used in Subject 2200 Series (Co-Curricular Activities – Athletics) are based on the Rhode Island Interscholastic Athletic competition guidelines. Sports designated as Female are restricted to female students only. Sports designed as Coed may include both male and female students. Subject 2200 Series may NOT be used with Elementary Schools (Location Type 03) as Interscholastic Athletic competitions are not allowed in such schools.*

***MMR151 Mandatory Method Rule:*** *Subjects in the 2300 Series (Co-Curricular Activities – Non-Athletics) must be used with Elementary Schools Locations (Location Type 03), Middle Schools Locations (Location Type 04), and High Schools Locations (Location Type 05) when this Subject is provided in any of those Location Types. Subject 2300 Series may be used with Locations Types 14 (Adult Education), 17 (Summer Camps), 23-25 (Summer School), and 33-35 (After School), when appropriate Program accounts are used. Refer to the rules for these Location Types for more information.*

***MMR152 Mandatory Method Rule:*** *Subjects in the 2400 Series (Literacy and Reading) must be used with Elementary Schools Locations (Location Type 03), Middle Schools Locations (Location Type 04), and High Schools Locations (Location Type 05) when this Subject is provided in any of those Location Types. Subject 2400 Series may be used with Locations Types 14 (Adult Education), 17 (Summer Camps), 23-25 (Summer School), and 33-35 (After School), when appropriate Program accounts are used. Refer to the rules for these Location Types for more information.*

***MMR153 Mandatory Method Rule:*** *Subjects in the 2600 Series (Library Science) must be used with Elementary Schools Locations (Location Type 03), Middle Schools Locations (Location Type 04), and High Schools Locations (Location Type 05) when this Subject is provided in any of those Location Types. Subject 2600 Series may be used with Locations Types 14 (Adult Education), 17 (Summer Camps), 23-25 (Summer School), and 33-35 (After School), when appropriate Program accounts are used. Refer to the rules for these Location Types for more information.*

***MMR154 Mandatory Method Rule: NO ENTRIES ARE ALLOWED TO SUBJECT 2700****. Subject 2700 is NOT TO BE USED for any purpose including direct transactions or as a Header Account. The accounts listed in the “2700” series shall be used where appropriate.*

***MMR155 Mandatory Method Rule:*** *Through application of the Essence of the Flavor Concept and the Dual Identification Concept, Subject 2701 (Adult Education) may be used with any Program account except Programs 20 (Special Education) and 50 (Non-Public Schools Programs), and further provided that Location 14906 (Adult Education) or Location 01800 (Adult and Continuing Education) must also be used.*

***MMR156 Mandatory Method Rule:*** *Through application of the Essence of the Flavor Concept and the Dual Identification Concept, Subject 2702 (Summer School) may be used with any Program account except Programs 20 (Special Education) and 50 (Non-Public Schools Programs), and further provided that Location Types 23-25 (Summer School), and Locations 01300 (Program and Curriculum Development) and 01318 (Summer School).*

***MMR157 Mandatory Method Rule:*** *Through application of the Essence of the Flavor Concept and the Dual Identification Concept, Subject 2703 (After School) may be used with any Program account except Programs 20 (Special Education) and 50 (Non-Public Schools Programs), and further provided that Location Types 33-35 (After School), and appropriate Locations from Location Type 01 (Education Services) related to administrative costs for After School activities.*

***MMR158 Mandatory Method Rule:*** *Subject 2900 (Senior Project) may only be used with High Schools (Location Type 05) and Middle Schools (Location Type 04). Subject 2900* ***cannot*** *be used with Elementary Schools (Location Type 03) or Pre-Schools (Location Type 09).*

***MMR159 Mandatory Method Rule:*** *Subject 2900 (Senior Project) should predominately be used with Function 241 (Academic Student Assessment) and may also be used with other appropriate Functions in the 100 and 200 Series for In-District Locations. For Out-of-District Locations, use only Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) with Subject 2900.*

***MMR160 Mandatory Method Rule:*** *Subject 2900 (Senior Project) should predominately be used with Program 13 (PBGR Performance Based Graduation Requirements), but may be used with Program 10 (General Education) Program 20 (Special Education), and Program 30 (Career and Technical Education) for In-District Locations. For Out-of-District Locations, use only Program 50 (Non-Public Schools Programs) with Subject 2900.*

***MMR161 Mandatory Method Rule:*** Costs for CTE-related ROTC classes are charged to Subject 1437 (ROTC - CTE), for non-CTE ROTC classes to Subject 3000 (ROTC – Reserve Officers’ Training Corp.), and for costs related to ROTC clubs or club activities use Subject 2331 (ROTC).

***MMR334 Mandatory Method Rule:*** Agriculture classes provided that are specifically related to CTE (Career and Technical Education) must use Subject 1436 (Agriculture – CTE) only. For Agriculture classes provided that are not specifically related to CTE, use Subject 0100 (Agriculture).

***MMR340 Mandatory Method Rule:*** *Visual Arts classes provided that are specifically related to CTE (Career and Technical Education) must use Subject 1443 only. For Visual Arts classes provided that are not specifically related to CTE, use Subject 0201 (Visual Arts).*

***MMR345 Mandatory Method Rule:*** *Music classes provided that are specifically related to CTE (Career and Technical Education) must use Subject 1445 (Music - CTE Only). For Music classes provided that are not specifically related to CTE, use Subjects 1600 (Music/Theatre and Performing Arts/Drama), 1601 (Orchestra), or 1602 (SmART).*

### *Object – Balance Sheet Segment*

***MMR162 Mandatory Method Rule:*** *The Object Segment applies to all UCOA Transactions. The Object accounts beginning with 1 (Assets), 2 (Liabilities), and 3 (Fund Balance) are used exclusively with Balance Sheet and transactions. Unless the application of this rule would violate an Object Intersection Rule for the Object used, the Object Balance Sheet accounts will align only with any Fund account, Location 99997, Function 997, Program 97, Subject 9700, and Job Classification 9700.*

***MMR163 Mandatory Method Rule:*** *The Revenue Object Segment applies to all UCOA Revenue Transactions. The Revenue Object accounts beginning with 4 (Revenue) and 6 (Contra and Revenue) are used exclusively with Revenue transactions. Unless the application of this rule would violate an Object Intersection Rule for the Object used, the Object Revenue accounts will align only with any Fund account, Location 99998, Function 998, Program 98, Subject 9800, and Job Classification 9800.*

***MMR164 Mandatory Method Rule:*** *The Expenditure Object Segment applies to all UCOA Expenditure Transactions. The Expenditure Object accounts beginning with 5 (Expenditures), 6 (Indirect Costs – Accelegrants Reporting) and 7 (Contra and System Accounts) are used exclusively with Expenditure transactions. Unless the application of this rule would violate an Object Intersection Rule for the Object used, the Object Expenditure accounts will align only with any Fund account, any Location except 99997 and 99998, any Function except 997 and 998, any Program except 97 and 98, any Subject except 9700 and 9800, and any Job Classification except 9700 and 9800.*

***MMR165 Mandatory Method Rule:*** *Objects 16001 (Net Pension Asset), 16002 (Deferred Pension Outflows), 25001 (Net Pension Liability) and 25002 (Deferred Pension Inflows) are to be used for the defined purpose of each Object only by the following Districts:*

* *480 UCAP (Urban Collaborative Accelerated Program)*
* *500 New England Laborers*
* *960 Bristol Warren*
* *970 Exeter-West Greenwich*
* *980 Chariho*
* *990 Foster-Glocester*

***MMR166 Mandatory Method Rule:*** *Object 22001 (RIHEBC – RI Healthy and Education Building Corp.) and 22002 (Bonds – Other) must be used for such obligations. Object 22000 may not be used for these obligations.*

***MMR167 Mandatory Method Rule:*** *Object 31999 (*Adjustment to beginning Fund Balance) *may only be used with permission from RIDE.*

### *Object – Revenue Segment*

***MMR168 Mandatory Method Rule:*** *Reimbursements from third parties for the use of District resources shall be treated as a reimbursement to be offset against the account or accounts charged on a prorata basis if received in the same year as the reimbursement. These items are not to be treated as revenue. If, however, reimbursement is received in the following year, for those transactions included in Section II – Transactions to be Recorded as Reimbursements – Revenue and Expenditures in Chapter VIII of the* ***UCOA Accounting Manual*** *credit the payment to Object 41980 (Refund of Prior Year’s Expenditures).*

*Transactions to be accounted for in this manner include the following:*

* Bank Fees - Stop Payments
* Broadcasting Refund
* COBRA Reimbursements
* Employee and Retiree Co-payments for Benefits
* E-Rate Funding
* Event Coverage Reimbursements
* FEMA Reimbursement
* Field Trip Reimbursements
* Food Service Reimbursements
* Health Benefit Reimbursements
* Insurance Claims Settlements
* Justice Department Reimbursement - Vandalism
* Lost Book Fees
* Medicaid Part D Subsidy
* Non-Public Textbooks
* Photocopy Charges
* Refund on insurance premiums
* Reimbursement for Prior Period Expenses
* Restitution for Damages
* School Trip Funds
* Student Reimbursements
* Substitute Reimbursements
* Transportation Fee from an individual
* Vendor Rebates

***MMR169 Mandatory Method Rule:*** *For transactions wherein a District acts as a fiscal agent or “purchasing agent” for others, such transactions must be recorded to Balance Sheet accounts and must not be reflected as an Expenditures or Revenue.*

***MMR170 Mandatory Method Rule:*** *Revenue Object 41100 Series (Taxes Levied/Assessed by the School District) is NOT to be used without prior permission from RIDE.*

***MMR171 Mandatory Method Rule:*** *Penalties and interest associated with Object 41101 (Local Appropriation – Taxes), Object 41120 (Sales and Use Tax), and Object 41130 (Income Tax) are* ***not*** *recorded in those accounts. Record revenue for those charges to Object 41140 (Penalties and Interest on Taxes), provided however, Object 41140 is NOT to be used without prior permission from RIDE.*

***MMR172 Mandatory Method Rule:*** *Penalties and interest associated with Object 41120 (Other Taxes – Other Local Governmental Units), Object 41220 (Sales and Use Tax), and Object 41230 (Income Taxes – Other Local Governmental Units) are* ***not*** *recorded in those accounts. Record revenue for those charges to Object 41240 (Penalties and Interest on Taxes - Other Local Governmental Units).*

***MMR173 Mandatory Method Rule:*** *Object 41210 (Taxes Levied – Other Local Governmental Units) is to be used only with Fund Type 10 (General Fund) and Fund Types 30, 31, and 32 (Capital Projects). Regional Districts only may also use with Fund Type 40 (Debt Service).*

***MMR174 Mandatory Method Rule:*** *Object 41211 (Supplemental Taxes – Other Local Governmental Units) is to be used only with Fund Type 10 (General Fund) and Fund Types 30, 31, and 32 (Capital Projects). Regional Districts may also use with Fund Type 40 (Debt Service).*

**MMR175 Mandatory Method Rule:** Object 41250 (Re-appropriated Fund Balance) is only used with Fund Types 10, 30, 31, 32, 40, 50, and 60.

***MMR176 Mandatory Method Rule:*** *Object 41310 (Tuition from Individuals) is to be used only with Fund Types 10 and 60.*

***MMR177 Mandatory Method Rule:*** *Object 41320 (Tuition from Other Governmental Sources within the State) is to be used only with Fund Types 10 and 60.*

***MMR178 Mandatory Method Rule:*** *Object 41321 (Tuition from Other Districts) is to be used only with Fund Types 10 and 60.*

***MMR179 Mandatory Method Rule:*** *Object 41330 (Tuition from Other Governmental Sources outside the State) is to be used only with Fund Types 10 and 60.*

***MMR180 Mandatory Method Rule:*** *Object 41331 (Tuition from School Districts outside the State) is to be used only with Fund Types 10 and 60.*

***MMR181 Mandatory Method Rule:*** *Object 41340 (Tuition from Other Private Sources (Other than Individuals) is to be used only with Fund Types 10 and 60.*

***MMR182 Mandatory Method Rule:*** *Object 41350 (Tuition from the State/Other School Districts for Voucher Program Students) is to be used only with Fund Types 10 and 60.*

***MMR183 Mandatory Method Rule:*** *Object 41360 (Tuition from the State) is to be used only with Fund Type 23.*

***MMR184 Mandatory Method Rule:*** *Object 41410 (Transportation Fees from Individuals) is to be used only with Fund Types 10 and 60.*

***MMR185 Mandatory Method Rule:*** *Object 41420 (Transportation Fees from Other Governmental Sources within the State) is to be used only with Fund Types 10 and 60.*

***MMR186 Mandatory Method Rule:*** *Object 41421 (Transportation Fees from Other Districts inside the State) is to be used only with Fund Types 10 and 60.*

***MMR187 Mandatory Method Rule:*** *Object 41430 (Transportation Fees from Other Governmental Sources outside the State) is to be used only with Fund Types 10 and 60.*

***MMR188 Mandatory Method Rule:*** *Object 41431 (Transportation Fees from Other Districts outside the State) is to be used only with Fund Types 10 and 60.*

***MMR189 Mandatory Method Rule:*** *Object 41440 (Transportation Fees from Other Private Sources (Other than Individuals) is to be used only with Fund Types 10 and 60.*

***MMR190 Mandatory Method Rule:*** *Object 41520 (Trust Fund Income) is to be used only with Fund Types 10 and 80.*

***MMR191 Mandatory Method Rule:*** *Object 41611 (Food Service Sales – School Lunch Programs) is to be used only with Fund Type 60.*

***MMR192 Mandatory Method Rule:*** *Object 41612 (Food Services Sales – School Breakfast Programs) is to be used only with Fund Type 60.*

***MMR193 Mandatory Method Rule:*** *Object 41613 (Food Service Sales – Special Milk Programs) is to be used only with Fund Type 60.*

***MMR194 Mandatory Method Rule:*** *Object 41614 (Food Service Sales – After-School Programs) is to be used only with Fund Type 60.*

***MMR195 Mandatory Method Rule:*** *Object 41615 (Food Service Sales – Adult/Food Services) is to be used only with Fund Type 60.*

***MMR196 Mandatory Method Rule:*** *Object 41620 (Food Service Sales – Nonreimburseable Programs) is to be used only with Fund Type 60.*

***MMR197 Mandatory Method Rule:*** *Object 41630 (Food Service Sales – Special Programs) is to be used only with Fund Type 60.*

***MMR198 Mandatory Method Rule:*** *Object 41650 (Food Service Sales – Summer Food Programs) is to be used only with Fund Type 60.*

***MMR199 Mandatory Method Rule:*** *Object 41655 (Food Service Sales – Private Catering) is to be used only with Fund Type 60.*

***MMR200 Mandatory Method Rule:*** *Object 41656 (Food Service Sales – Vending) is to be used only with Fund Type 60.*

***MMR201 Mandatory Method Rule:*** *Object 41699 (Food Service Sales – Vendor Contract Guarantee) is to be used only with Fund Type 60.*

***MMR202 Mandatory Method Rule:*** *Object 41701 (Admissions/Athletic Gate Receipts) may be used with the following Funds:*

* *General Fund;*
* *Fund 24050001 (Athletic Event Gate Fees - Restricted for Athletic Awards);*
* *Fund 24050021 (Injury Fund - Athletics);*
* *Fund 24050022 (Athletic Event Gate Revenue); or*
* *Fund 60040000 (Athletic Gate Receipts).*

*Object 41701 may be used with Fund Type 90 for internal purposes, but must be changed to the appropriate Funds in the “****UCOA Upload File****” before transmission to RIDE.*

***MMR203 Mandatory Method Rule:*** *Amounts paid to a governing Athletic League from “Injury Fund Games” is an expenditure and must be recorded in Object 58102 (Other Dues and Fees). It may not be netted against Object 41701(Admissions/Athletic Gate Receipts) or any other revenue account. Money received from the Athletic League and subsequently paid to the family of the student are recorded as pass-throughs. Both transactions may be recorded in one Revenue account which will result in a net change of zero or may be recorded only on the Balance Sheet in the same fashion.*

***MMR204 Mandatory Method Rule:*** *Object 41702 (Bookstore and Local Sales and Rentals) is to be used only with Fund Types 10 and 60.*

***MMR205 Mandatory Method Rule:*** *Object 41704 (Summer School) is to be used only with Fund Type 60.*

***MMR206******Mandatory Method Rule:*** Effective **July 1, 2020**, the previous rules (shown stricken below) are hereinafter abated and the following rules are adopted.

*Object 41706 (Student Organization Membership Dues and Fees) may be used to record revenues related to Student Organization Membership Dues and Fees in Custodial Funds (Fund Type 90), or Object 49701 may be used for the same purpose.*

*~~Object 41706 (Student Organization Membership Dues and Fees) may only be used as a temporary “Holding” account for internal use only with Fund Type 90.  The balance in Object 41706 is to be transferred to the Balance Sheet for reporting in the “UCOA Upload File” before transmission to RIDE.~~*

***MMR207 Mandatory Method Rule:*** *Object 41707 (Other Fees from District Activities) is to be used only with Fund Types 10 and 60.*

***MMR208 Mandatory Method Rule:*** *Object 41750 (Revenue from Enterprise Activities) is to be used only with Fund Type 10.*

***MMR209 Mandatory Method Rule:*** *Object 41751 (Dining Room Revenues) is to be used only with Fund Types 10 and 60.*

***MMR210 Mandatory Method Rule:*** *Object 41801 (Community Services Activities – Revenues) is to be used only with Fund Types 10 and 60.*

***MMR211 Mandatory Method Rule:*** *Object 41901 (Rental Income (Fields/Pools/Building)) is to be used only with Fund Types 10, 24, and 60.*

***MMR212 Mandatory Method Rule:*** *Object 41902 (Royalty Income) is to be used only with Fund Types 10, 24, and 60.*

***MMR213 Mandatory Method Rule:*** *Object 41920 (Contributions and Donations from Private Sources) is to be used only with Fund Types 10, 24, 30, 31, 32, and 60.*

***MMR214 Mandatory Method Rule:*** *Object 41921 (Instructional – Categorical) is to be used only with Fund Type 24.*

***MMR215 Mandatory Method Rule:*** *Object 41922 (Instructional Support – Categorical) is to be used only with Fund Type 24.*

***MMR216 Mandatory Method Rule:*** *Object 41923 (Administration – Categorical) is to be used only with Fund Type 24.*

***MMR217 Mandatory Method Rule:*** *Object 41924 (Non-Cash Contributions & Donations from Private Sources) is to be used only with Fund Types 10 and 24.*

***MMR218 Mandatory Method Rule:*** *Object 41925 (Donations from Private Sources through the State) is to be used only with selected Funds in Fund Type 23.*

***MMR219 Mandatory Use Rule:*** *Object 41930 (Gains or Losses on the Sale of Capital Assets) is to be used only with Fund Types 60, 70, and 80). Object 41930 may be used to record all gains and losses on these sales. Alternatively, Object 59401 (Loss on Sale) has been established for accounting for losses from capital asset sales to allow separate reporting of gains or losses.*

***MMR220 Mandatory Use Rule:*** *Object 41940 (Textbooks Sales and Rentals) is to be used only with Fund Type 10.*

***MMR221 Mandatory Method Rule:*** *Object 41950 (Miscellaneous Revenue from Other Districts) is to be used only with Fund Types 10 and 60.*

***MMR222 Mandatory Method Rule:*** *Object 41960 (Miscellaneous Revenue from Other Local Governmental Units) is to be used only with Fund Types 10 and 60.*

***MMR223 Mandatory Method Rule:*** *Object 41970 (Operating Revenues - Proprietary Funds) is to be used only with Fund Types 60 and 70.*

***MMR224 Mandatory Method Rule:*** *Object 41980 (Refund of Prior Year’s Expenditures) must only be used with Fund Type 10 (General Fund) and Fund Type 60 (Enterprise Funds).*

***MMR225 Mandatory Method Rule:*** *Object 41990 (Miscellaneous) must only be used only with Fund Types 10, 30, 31, 32, 40, 50, 60, 70, and 80. Very few dollars are expected to be recorded to Object 41990 (Miscellaneous Revenue). If the sources of this revenue is better aligned to a specific Revenue Object, it MUST be used in place of Object 41990. Please refer to the Refund and Reimbursement Rules for Revenue Object accounts in the UCOA Workbook and the UCOA Accounting Manual.*

*Object 41990 may not be used with Fund Type 24. With Fund Type 24, the most common Revenue Objects used are 41920 (Contributions and Donations from Private Sources) and 41924 (Non-Cash Contributions & Donations from Private Sources).*

***MMR226 Mandatory Method Rule:*** *Object 42101 (*Unrestricted Grants – Intermediate Sources) *may only be used with permission from RIDE.*

***MMR227 Mandatory Method Rule:*** *Object 42201 (*Restricted Grants – Intermediate Sources) *may only be used with permission from RIDE.*

***MMR228 Mandatory Method Rule:*** *Object 42801 (*Revenue in Lieu of Taxes - Intermediate Sources) *may only be used with permission from RIDE.*

***MMR229 Mandatory Method Rule:*** *Object 42901 (*Revenue for/on behalf of the School District - Intermediate Sources) *may only be used with permission from RIDE.*

**MMR230 Mandatory Method Rule:** Object 43101 (Unrestricted Grants-in-Aid – State Sources) must be used only with Fund Type 10 (General Fund).

**MMR231 Mandatory Method Rule:** Object 43201 (Restricted Grants-in-Aid – State Sources) must only be used with Fund Types 23, 30, 31, and 32.

**MMR232 Mandatory Method Rule:** Object 43202 (School Housing Aid) must only be used with Fund Types 30, 31, 32, and 40. Object 43202 may be used by all entities related to the noted Capital Project Funds. The use of Object 43202 related to Debt Service funds (Fund Type 40) is limited to Regional School Districts or Charter Schools only.

**MMR233 Mandatory Method Rule:** Object 43250 (Re-appropriated Fund Balance – State Funds) must only be used with Fund Type 23 (State Revenues).

***MMR234 Mandatory Method Rule:*** *Object 44101 (P.L. 81-874, Impact Aid) must only be used with Fund Types 10, 30, 31, and 32.*

**MMR235 Mandatory Method Rule:** Object 44103 (JROTC Reimbursement) must only be used with Fund Type 10 (General Fund).

***MMR236 Mandatory Method Rule:*** *The Federal Source Indirect Costs Fund Rule. Reimbursements for Indirect Costs that may be charged to a Fund from a Federal direct program in Object 44107 (Indirect Costs from Federal Sources) must be recorded as revenue in the same Fund account that is so charged. This revenue may only be recorded in accounts in Fund Type 21 (Federal Revenue through State) and Fund Type 22 (Federal Revenue – Direct from Federal Government) and not in Fund Type 10 (General Fund).*

***MMR237 Mandatory Method Rule:*** *Object 44201 (Unrestricted Grants-in-Aid from the Federal Government through the State) must only be used with Fund Type 21.*

**MMR238 Mandatory Method Rule:** Object 44202 (Medicaid Reimbursement) must only be used with Fund Type 10 (General Fund).

**MMR239 Mandatory Method Rule:** Object 44250 (Re-appropriated Fund Balance – Federal Funds) must only be used with Fund Types 21 (Federal Revenue through the State) and 22 (Federal Revenue – Direct from Federal Government).

***MMR240 Mandatory Method Rule:*** *For Object 44502 (Restricted Grants-in-Aid from the Federal Government through the State – Program Revenue), there are three options for the use of the revenue generated. (1) spend the money by providing additional support – Increases the Value of the Grant; (2) offset the amount of money requested from the Grant by the amount of the Program Revenue – Decreases the amount of the Grant; or (3) pay the amount of the Program revenue earned to RIDE for redistribution – No change in the Value of the Grant or the Use of Funds.*

*For Options 1 and 2, record the revenue in Object 44502. This account is to be included in the same Subfund as the Grant to which it is related. Expenditures are recorded in the normal manner.*

*For Option 3, record as a Balance Sheet transaction only as follows:*

*Cash*

*Due to State*

***MMR241 Mandatory Method Rule:*** *Object 44601 (Food Service Reimbursements) must only be used with Funds 60010000 (School Food Service Funds), 60030000 (After-School Programs), and 60070000 (Before and After School Day Care Program).*

***MMR242 Mandatory Method Rule:*** *Object 45101 (Bond Principal) must only be used with Fund Types 30 (Capital Project Funds), 31 (Capital Projects - Financed Projects), 32 (Capital Projects – Other Projects), and 40 (Debt Service Funds).*

***MMR243 Mandatory Method Rule:*** *Object 45102 (Special Revenue Bond Proceeds) must only be used with Fund Types 30 (Capital Project Funds), 31 (Capital Projects - Financed Projects), 32 (Capital Projects – Other Projects), and 40 (Debt Service Funds).*

***MMR244 Mandatory Method Rule:*** *Object 45110 (Premium or Discount on the Issuance of Bonds) must only be used with Fund Types 30 (Capital Project Funds), 31 (Capital Projects - Financed Projects), 32 (Capital Projects – Other Projects), and 40 (Debt Service Funds).*

***MMR245 Mandatory Method Rule:*** *Interfund transfers are to be accounted for by crediting Objects 45201-45209 (Fund Transfers In and debiting either Objects 59101-59109 (Fund Transfers Out) or Object 60000 (Indirect Costs – Accelegrants Reporting), depending on the purpose. Use Object 60000 only for indirect costs.*

*Districts may use any of the nine accounts at their discretion. If more are needed, they may be added numerically starting with 45211 and 59111. For financial reporting purposes, these transactions are reported as “Transfers”.*

*By using this method, the amounts will not automatically be netted in the UCOA Database, which could lead to misleading information. Accordingly, all the interfund transfer Objects (45201-45209, 59101-59109, and 60000) are* ***not*** *to be included in the UCOA Upload File.*

***MMR246 Mandatory Method Rule:*** *Object 45210 (Interagency Fund Transfers In) and Object 59110 (Interagency Fund Transfers In) must be included in the* ***UCOA Upload******File*** *and treated as Revenue for inclusion in the UCOA Database.*

**MMR247 Mandatory Method Rule:** Object 45301 (Sale of Personal and Real Property) must only be used for proceeds from the disposal of assets that do not have significant value. Object 41930 (Gains or Losses on the Sale of Capital Assets) must only be used for any gain or loss on the disposal of property for Proprietary or Fiduciary Funds). The reporting of major asset sales must be recorded using Object 46401 (Special Items).

**MMR248 Mandatory Method Rule:** Object 46101 (Refunds – Current Year)must **not** include current year refunds received from prior year expenditures. Those must be recorded in Object 41980 (Refund of Prior Year’s Expenditures).

**MMR249 Mandatory Method Rule:** Reimbursements such as paving projects, substitutes, gasoline, and insurance recoveries, are not to be treated as refunds and not used with Object 46101 (Refunds – Current Year). A District will incur an expense with an expectation of receiving reimbursement from a funding source. These should be offset against the original expenditure.

***MMR250 Mandatory Method Rule:*** *Object 46103 (Donated Commodities) must only be used with Fund Type 60 (Enterprise Funds).*

***MMR251 Mandatory Method Rule:*** *Object 46201 (Private Party Contributions) must only be used with Fund Type 24 (Local Revenue).*

***MMR252 Mandatory Method Rule:*** *Object 46202 (Public Entity Contributions) may only be used with Fund Types 10, 24, 30, 31, 32, 40, 50, 60, 70, and 80.*

***MMR253 Mandatory Method Rule:*** *Object 46401 (Special Items) may only be used with permission from RIDE.*

***MMR254 Mandatory Method Rule:*** *Object 46402 (Internal Service Fund Revenue) may only be used with permission from RIDE.*

***MMR255 Mandatory Method Rule:*** *Object 46402 (Internal Service Fund Revenue) is NOT to be included in the UCOA Database as the activity in this account is “internally generated” revenue used for local use and management and does not represent revenue as defined in GAAP. Accordingly, Object 46402 is not to be included in the UCOA Upload File.*

***MMR256 Mandatory Method Rule:*** *Object 46403 (Employee/Employer Contributions) may only be used with permission from RIDE.*

***MMR257 Mandatory Method Rule:*** *Object 46403 (Employee/Employer Contributions) is NOT to be included in the UCOA Database as the activity in this account is “internally generated” revenue used for local use and management and does not represent revenue as defined in GAAP. Accordingly, Object 46403 is not to be included in the UCOA Upload File.*

***MMR258 Mandatory Method Rule:*** *The Revenue Contra accounts in Object Revenue 60000 Series are for use by* ***Charter Schools*** *that utilize FASB-Based accounting rules, but may also be used by* ***Districts*** *as needed and as appropriate. Object Revenue 60000 Series is NOT to be included in the UCOA Database. Accordingly, Object Revenue 60000 Series is not to be included in the UCOA Upload File.*

***MMR259 Mandatory Method Rule:*** *Object 62101 (In-Kind Contributions – Public Entities) is not to be included in the UCOA Upload File unless specific permission is provided by RIDE.*

***MMR260 Mandatory Method Rule:*** *Object 69999 (Revenue Control Account) is not to be included in the* ***UCOA Upload File*** *except where the Fund Balance Accounts are not updated for current period activity. If this occurs, the account number is to be changed in the* ***UCOA Upload File*** *to the appropriate Fund Balance account number(s).*

***MMR331 Mandatory Method Rule:*** *The State Source Indirect Cost Fund Rule. Reimbursements for Indirect Costs that may be charged to a Fund from a State program in Object 43107 (Indirect Costs from State Sources) must be recorded as revenue in the same Fund account that is so charged. This revenue may only be recorded in Fund Type 23 accounts (Revenue from State Sources) and not in Fund Type 10 (General Fund).*

***MMR341 Mandatory Method Rule****: Regional Districts may use Object 41212, if needed. Use Object 41210 (Taxes Levied – Other Governmental Units) to segregate funding received from one component town and use Object 41212 to segregate respective from a second component town.*

*Use only with Fund Type 10 (General Fund), Fund Types 30, 31, and 32 (Capital Projects), and Fund Type 40 (Debt Service).  
  
Non-Regional Districts and Charters may not use Object 41212.*

### *Object – Expenditures Segment*

***MMR261 Mandatory Method Rule*:** *Object 51000 Series (Personnel Services – Compensation) is to be used only for those individuals who are regular or part-time employees of the District for which a specific Job Classification code other than 0000 is assigned.*

*Object 53000 Series (Purchased Professional and Technical Services) is to be used for “contract” labor who are not employees of the District, are generally subject to Form 1099 reporting, and for which only Job Classification 0000 is used.*

***MMR262 Mandatory Method Rule*:** *The Fund Alignment Rule. For each full time or part-time employee, all compensation costs charged to accounts in Object 51000 Series (Personnel Services – Compensation) and for the related benefit costs charged to accounts in Object 52000 Series (Personnel Services – Employee Benefits****) must be accounted for in the same Fund –******they may not cross Funds****.*

*In other words, users may* ***not*** *account for the compensation in one Fund and the benefits in another. For example, if 50% of an individual’s salary is charged to the General Fund and 50% to a Special Revenue Fund, then the allocations of Benefits must follow the exact same percentages. When related to a particular grant, if the grant is insufficient to cover all the costs, the same prorated amount for each category (compensation and benefits) shall be used up to the limit of the grant.*

***MMR263 Mandatory Method Rule:*** *The Compensation/Benefit Segment Alignment Rule. For all Compensation costs in Object Series 51000, the related Benefit costs in Object Series 52000 must be charged to the* ***same*** *Fund, Location, Function, Program, Subject, and Job Classification accounts, unless the application of this rule would violate an Object Intersection Rule for the Object used.*

***MMR264 Mandatory Method Rule*:** *For employees that are assigned to multiple locations, determine the best estimate of time to be allocated to each location and distribute the costs accordingly, subject to the requirements of the Mandatory Method Rules for The 20% Hands-On Rule applicable to the Location (****MMR017****) and Function (****MMR054****) Segments.*

***MMR265 Mandatory Method Rule*:** *The RIDE Fellows Rule.**Reimbursement of costs by RIDE associated with “Fellows” - employees of a District temporarily assigned to RIDE, are to be treated as an offset against the account that was charged for expenses related to Fellows.*

***MMR266 Mandatory Method Rule:*** *The Department Head Proration Rule. For Department Heads, House Leaders, and System-wide Supervisors, that portion of regular salary for teaching periods is charged to Object 51110 (Regular Salaries). For non-teaching periods, that prorated portion is charged to Object 51132 (Department Heads, House Leaders, and System-wide Supervisors).*

***MMR267 Mandatory Method Rule****: Include in Object 51113 (Professional Days) a prorated amount based on the actual number of days included in applicable contracts and agreements relating to Professional Days or Professional Development or prorated based on the anticipated number of days if not specified in the contracts. Transfer the amount so prorated from Object 51110 (Regular Salaries).*

***MMR268 Mandatory Method Rule:*** *The Substitute Trump Rule. For any employee performing the purpose or task of being a “Substitute” the salary charges are recorded in Object 51115 (Salaries – Substitutes) and must follow the Object Intersection Rules applicable to the Job Classification segment to utilize ONLY the applicable “Substitute” Job Classification accounts.*

*The use of Object 51115 (Salaries – Substitutes) takes precedence over other Salary-related accounts (such as 51110 – Regular Salaries, 51338 – Summer Pay, and 51308 – After School Programs) when the person is performing a Substitute role.  That is, they are performing actual Substitute duties.*

*When an employee who is “normally” a Substitute is performing a different role, then the rules are applied differently.  For example, if an employee is a Substitute during the regular school year, but during Summer School, they teach a regular class as their primary duty, then the use of Object 51338 (Summer School) is appropriate for this employee, and not Object 51115.  When this occurs, the Job Classification account must also be changed for such duties to follow the Object Intersection Rules associated with the Object used. The Job Classification accounts specifically assigned to Substitutes are not to be used when performing in this alternative role.*

***MMR269 Mandatory Method Rule:*** *The Substitute Teacher Master Rule. Short-Term Substitute Teachers (Job Classifications 1295-1299) must be charged to Subject 0000 (General Education) when used with Function 112 (Substitutes) and In-District Locations, or with Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) when performing substitute teaching duties for Out-of-District Locations. For Location accounts, a District may either use the payroll system to allocate costs for Short-Term Substitute Teachers to all appropriate locations, or use the allowable Allocation Holding Accounts (03999, 04999, 05999, or 08999) as appropriate to allow the* ***UCOA Allocation Tool*** *to allocate costs to specific Location accounts.*

*For purposes of applying this rule, a Short-Term Substitute is a Substitute that is called daily or intermittently to substitute one day at a time.*

*Long-Term Substitute Teachers (Job Classification 1294) must be charged to the Subject account for the specific subject being taught and the specific Location assigned. A Long-Term Substitute is engaged for longer blocks of time, generally no less than for ten consecutive days. Often the engagement of a Substitute who will become a Long-Term Substitute is known at the time of engagement or may become known shortly thereafter.*

*See the Substitute Matrix in Chapter VIII (Guidance for Selected UCOA Topics) in the* ***UCOA Accounting Manual*** *for more information for accounting for variance types of Substitutes.*

***MMR270 Mandatory Method Rule:*** *When a Substitute Teacher is engaged to teach classes for a Teacher who is doing an internship to become an administrator, the Function account used for the Substitute shall be Function 221 which will mirror the costs for the Teacher charged to Function 221 with Object 51140 (Academic Fellowships).*

***MMR271 Mandatory Method Rule:*** *Object 51302 (Professional Development – School) is to include only that Professional Development that is paid on an hourly basis. That portion of the Salaries for eligible employees for Professional Development is to be recorded in Object 51113 (Professional Days).*

***MMR272 Mandatory Method Rule:*** *Object 51303 (Professional Development – District) is to include only that Professional Development that is paid on an hourly basis. That portion of the Salaries for eligible employees for Professional Development is to be recorded in Object 51113 (Professional Days).*

***MMR330 Mandatory Method Rule:*** For Professional Development sessions which directly or predominantly relate to teaching Subject 2000 (Technical Education/Computer Technology) and Subject 0014 (Elementary - Computer/Keyboarding) courses, those Subject accounts should be used as appropriate to the School Location. For Professional Development sessions which do not directly or predominantly relate to teaching such Technology courses, use Subject 0000 for General Education courses related to Instruction, and for courses not related to a specific Subject or Instruction, use Subject 2500.

***MMR273 Mandatory Method Rule:*** *For**Object 51306 (Vacation Payoff), the segment accounts to be used will vary depending on whether the payment is related to a Retirement or Termination versus payments to those who will continue employment. Refer to the Object Intersection Rules for Object 51306 for specific requirements.*

***MMR274 Mandatory Method Rule:*** *Use Object 51322 (Severance) for severance payments made as part of a reduction-in-work-force plan or related to normal severance payments. For payments related specifically for payout of eligible unused sick leave to terminating employees, use Object 51332 (Sick Payoff – Non Severance).*

***MMR275 Mandatory Method Rule:*** *Stipends for Department Heads, House Leaders, or System-wide Supervisors are to be charged to Object 51401 (Stipend – Other). Further, pursuant to a Mandatory Method Rule (****MMR265****), for these same positions, that portion of regular salary for teaching periods, that prorated portion is charged to Object 51110 (Regular Salaries), and for non-teaching periods that prorated portion is charged to Object 51132 (Department Heads, House Leaders, and System-wide Supervisors).*

***MMR276 Mandatory Method Rule:*** *The Subject 9900 Benefit Prohibition Rule. The use of Subject 9900 (Allocation Holding Account) with most Benefit accounts (Object 52000 Series) is prohibited if related to the Compensation Objects listed below. Instead, the Subject account to be used will be the same as was used with the related Compensation Object account (Object 51000 Series).*

* + - 51113 Professional Days
    - 51115 Salaries - Substitutes
    - 51134 Sabbatical
    - 51135 Retroactive Salary
    - 51140 Academic Fellowships
    - 51202 Snow Removal Overtime
    - 51302 Professional Development - School
    - 51303 Professional Development - District
    - 51304 Trainer Expense
    - 51306 Vacation Payoff
    - 51322 Severance
    - 51323 Detention Coverage
    - 51324 AM/PM Supervision
    - 51325 Breakfast Supervision
    - 51328 Early Retirement Incentive Payments
    - 51332 Sick Payoff - Non Severance
    - 51336 Class Overage/Weighting
    - 51403 Stipend - Athletic Directors/Extracurricular Directors
    - 51404 Stipend - Athletic Coaches/Extracurricular Advisors

***MMR277 Mandatory Method Rule*:** *Accounts in**Object 53000 Series (Purchased Professional and Technical Services)* ***MUST*** *be used for services received from other Districts. Accounts in Object Series 55900 (Intereducational, Interagency Purchased Services)* ***MUST******NOT*** *be used for such services, except for temporary holding purposes until the detail is available for posting to the Object 53000 Series accounts.*

***MMR278 Mandatory Method Rule:*** *Costs associated with Third-Party Contractors for the following areas must be recorded in the Object accounts noted below:*

* *Electrical 54321*
* *General (Other) 54312*
* *Glass 54323*
* *HVAC 54322*
* *Plumber 54324*
* *Technology-Related Hardware 54320*
* *Vandalism 54325*
* *Vehicles (Non-Student) 54313*
* *Vehicles (Student) 54314*

*Costs for renovating and remodeling are* ***not*** *charged to the Object 54300 Series (Repairs and Maintenance Services). Charge those costs to the Object 54500 Series (Construction Services).*

***MMR279 Mandatory Method Rule:*** *Costs related to rental of equipment to be used by school employees for repair and upkeep of school-owned buildings and grounds are* ***not*** *charged to Object 54312 (Maintenance and Repairs – General; Service Contracts and Agreements). Charge those costs to Object 54602 (Rental of Equipment and Vehicles).*

***MMR280 Mandatory Method Rule:*** *Costs related to the initial maintenance contracts purchased for technology hardware for the* ***initial maintenance contracts*** *purchased for technology hardware are charged to Object 57309 (Technology-Related Hardware). Costs related for* ***subsequent maintenance contracts*** *purchased for technology hardware are charged to 54320 (Maintenance and Repairs – Technology-Related Hardware; Service Contracts and Agreements).*

***MMR281 Mandatory Method Rule:*** *Software related costs are charged to Object 57311 (Technology Software). Do* ***not*** *use Object 54320 (Maintenance and Repairs – Technology-Related Hardware; Service Contracts and Agreements) for costs related to software.*

***MMR282 Mandatory Method Rule:*** *Costs to purchase telephone communications systems are charged to Object 57305 (Equipment). Do* ***not*** *use Object 54403 (Telephone) for costs related to purchase telephone communications systems.*

***MMR283 Mandatory Method Rule:*** *Costs related to repair and maintenance costs of telephone communications systems are charged to Object 54311 (Maintenance and Repairs – Fixtures and Equipment; Service Contracts and Agreements). Do* ***not*** *use Object 54403 (Telephone) for repair and maintenance costs for telephone communications systems.*

***MMR284 Mandatory Method Rule:*** *Costs related to rentals of computers or other technology-related equipment are charged to Object 54603 (Rentals of Computers and Related Equipment). Do* ***not*** *use Object 54602 (Rental of Equipment and Vehicles) for costs associated with rentals of computers or other technology-related equipment.*

***MMR285 Mandatory Method Rule:*** *Costs related to rental equipment used by Third-Party Contractors in conjunction with Contracted Service and Service Agreements are charged to appropriate accounts in the Object 54300 Series (Repairs and Maintenance Services). Do* ***not*** *use Object 54602 (Rental of Equipment and Vehicles) for those costs.*

**MMR286 Mandatory Method Rule:** *By the end of the year when data is included in the UCOA Database, there must be no remaining costs associated with Location Type 01 (Education Services) in Object 55100 Series accounts (Student Transportation Services).*

*For Location Type 02, for the same purpose, the costs that directly benefit or relate to the transportation of students (as defined in Function 311) should be recorded in appropriate Location Types 03 to 45. The only costs that should remain in Location Type 02 are those that do not meet the definition of Function 311, such as a high-level Director of Transportation, directly related administrative support staff, and non-compensation and non-benefit charges directly related to supporting such Student Transportation activities.*

*Districts may use Location Types 01 and 02 throughout the year for purposes of accumulating costs of ease of analysis, but by year end, those costs that meet the requirements of Function 311 must be charged to appropriate school-based Location Type accounts in the UCOA Upload File.*

**MMR287 Mandatory Method Rule:** *Costs related to insurance for group health programs are charged to accounts in the Object 52000 Series (Personnel Services – Employee Benefits). Do* ***not*** *use accounts in Object 55200 Series (Insurance – Other than Employee Benefits) for insurance for group health programs.*

**MMR288 Mandatory Method Rule:** *For each Object in Object 55600 Series (Tuition) use only* *Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs), and the Location Types account noted below.*

| *Account* | *Location Type(s)* | *Description* |
| --- | --- | --- |
| 55610 | Type 07 | School Districts Inside the State |
| 55620 | Type 13 | School Districts Outside the State |
| 55630 | Type 08, excluding Location 08999 and 08902 | Non-Public/Private Schools |
| 55640 | Type 118XX | Educational Service Agencies (Collaboratives) Inside the state |
| 55650 | Type 119XX | Educational Service Agencies (Collaboratives) Outside the state |
| 55660 | Type 10 | Charter Schools |
| 55680 | Types 07 and 10 | School Districts and Charter Schools Inside the State for Voucher Payments |
| 55690 | Types 07-08 (excluding Location 08999 and 08902), 10-11, and 20 | Tuition - Other |

***MMR289 Mandatory Method Rule:*** *Tuition costs related to Object 55610 (Tuition to Other School Districts within the State) are charged to Location Type 07 (Other Schools). For students from one District that attend a “regular” school at another District, the School ID will be the three-digit code assigned to the District the student is actually attending.*

*For example, the District ID for Pawtucket School District is 260. If students from Warwick School District attend a school in Pawtucket, Warwick would use Location 07260 for charges related to those students.*

*The School Location accounts for Location Type 07 assigned by RIDE can be found in the* ***UCOA Workbook*** *on the “Schools” tab or in Appendix B of this* ***UCOA Accounting Manual****.*

***MMR290 Mandatory Method Rule:*** *Tuition costs related to Object 55620 (Tuition to Other School Districts outside the State) are charged to Location Type 13 (Other Schools).*

*For example, the District ID for Fall Rivers School District in Massachusetts is 001. If students from Warwick School District attend a school in Fall Rivers, Warwick would use Location 13001 for charges related to those students.*

*The School Location accounts for Location Type 13 assigned by RIDE can be found in the* ***UCOA Workbook*** *on the “Schools” tab or in Appendix B of this* ***UCOA Accounting Manual****.*

***MMR291 Mandatory Method Rule:*** *Tuition costs related to Object 55630 (Tuition to Private Sources) are charged to Location Type 08 (Non-Public/Private School), but excluding Location 08999.*

*For example, for students attending Overbrook Academy, the Location account is 08259 for charges related to such students attending Overbrook Academy, and so forth for each Location Type 08 location.*

*The School Location accounts for Location Type 08 assigned by RIDE can be found in the* ***UCOA Workbook*** *on the “Schools” tab.*

***MMR292 Mandatory Method Rule:*** *Tuition costs related to Object 55640 (Tuition to Educational Service Agencies within the State) are charged to Location Type 11- subset 118 (Educational Service Agencies Collaboratives).*

*For example, for a students attending West Bay Collaborative, use Location 11803 for charges related to those students.*

*The School Location accounts for Location Type 11(8) assigned by RIDE can be found in the* ***UCOA Workbook*** *on the “Schools” tab.*

***MMR293 Mandatory Method Rule:*** *Tuition costs related to Object 55650 (Tuition to Educational Service Agencies outside the State) are charged to Location Type 11 – subset 119 (Educational Service Agencies Collaboratives).*

*For example, for students attending Southcoast Educational Collaborative in Massachusetts, use Location 11902 for charges related to those students.*

*The School Location accounts for Location Type 11(9) assigned by RIDE can be found in the* ***UCOA Workbook*** *on the “Schools” tab.*

***MMR294 Mandatory Method Rule:*** *Tuition costs related to Object 55660 (Tuition to Charter Schools) are charged to Location Type 10 (Charter Schools).*

*For example, for students attending Beacon Charter School, use Location 10580 for those students.*

*The School Location accounts for Location Type 10 assigned by RIDE can be found in the* ***UCOA Workbook*** *on the “Schools” tab.*

***MMR295 Mandatory Method Rule:*** *Tuition costs related to Object 55680 (Tuition to School Districts and Charter Schools for Voucher Payments), are charged to Location Type 07 (Other Schools) or Location Type 10 (Charter Schools).*

*For example, the District ID for Pawtucket School District is 260. If students from Warwick School District attend a school in Pawtucket via voucher payments, Warwick would use Location 07260 for charges related to those students. For students attending Beacon Charter School via voucher payments, use Location 10580 for those students.*

*The School Location accounts for Location Types 07 and 10 assigned by RIDE can be found in the* ***UCOA Workbook*** *on the “Schools” tab.*

***MMR296 Mandatory Method Rule:*** *Costs related to travel for athletic events, field trips and other student related travel are charged to Objects 55110 (Student Transportations Purchased from another School District, Individuals, and Public Carriers within the State), 55111 (Transportation Contractors), and 55120 (Student Transportations Purchased from another School District outside the State, each as appropriate. Costs for those purposes are* ***not*** *charged to Object 55800 Series (Travel and Training).*

***MMR297 Mandatory Method Rule:*** *For Object 55800 Series (Travel and Training) if payments are merely reimbursements, for example for mileage, which is a non-*taxable *payment, use the appropriate accounts in the Object 55800 Series that aligns with the Object account to which the recipient belongs. If the payment is a taxable payment, such as an auto allowance for example, use instead Object 52910 (Auto Allowance).*

***MMR298 Mandatory Method Rule:*** *Object 55900 Series (Intereducational, Interagency Purchased Services) accounts may* ***only*** *be used as a temporary “Holding” account. They may be used as such until the detail for the costs are determined for recording in the appropriate specific Object accounts outside of Object 55900 Series which correspond to the goods and services purchased.*

*Use the Balance Sheet intersection accounts for each segment except for the Fund and Job Classification segments. At the end of the year, all charges to Objects 55910 (Services Purchased from another School District or Educational Service Agency within the State), 55920 (Contracts – Interagency, 55930 (Other Contract Services - Interagency), and 55950 (Services Purchased from another School District or Educational Service Agency outside the State), must be transferred to other accounts and the balance in Objects 55910, 55920, 55930, and 55950 must be zero.*

*Further, these Objects are* ***not*** *to be included in the* ***UCOA Upload File****.*

***MMR299 Mandatory Method Rule:*** *Equipment that has a cost lower than the District’s capitalization threshold, pursuant to the UCOA Capitalization Policy, is charged to Object 56000 Series (Supplies). Do* ***not*** *use Object 57000 Series (Property) for these costs.*

***MMR300 Mandatory Method Rule:*** *Costs related to Athletic uniforms are charged to Object 56116 (Athletic Supplies). Do* ***not*** *use Object 56112 (Uniform/Wearing Apparel Supplies) for Athletic uniforms.*

***MMR301 Mandatory Method Rule:*** *For costs related to nursing such as Medical Supplies when used with Object 56115 (Medical Supplies), follow the “Follow the Nurse Concept” and charge Medical Supplies used by Nurses for non-athletic activities to Function 216 and Subject 2500. Athletic medical supplies are charged to Subject 2200 or the specific sport in the Subject 2200 Series.*

***MMR302 Mandatory Method Rule:***  *Costs related to athletic-related medical supplies are charged to Object 56116 (Athletic Supplies). Costs related to Medical Supplies used for non-athletic activities are charged to Object 56115 (Medical Supplies).*

***MMR303 Mandatory Method Rule:*** *Costs related to tools with an economic life of less than one year are charged to Object 56200 Series (Facilities, Energy, and Transportation Maintenance and Supplies). For costs related to tools with an economic life of* ***greater*** *than one year, use Object 57305 (Equipment).*

***MMR304 Mandatory Method Rule:*** *For Object 56203 (Diesel Fuel), follow the “Follow the Bus Concept” to determine charges applicable to the Function segment. That is, charges for Diesel Fuel for the Function segment must be consistent with the use of the fuel for the activities for which the buses and fuel were utilized.*

***MMR305 Mandatory Method Rule:*** *Costs related to an out-sourced Food Service program are charged to Object 55701 (Food Service Contractors). Costs related to food used in instructional programs are charged to Object 56101 (General Supplies and Materials).*

***MMR306 Mandatory Method Rule:*** *Costs related to maintenance and support agreements for software licenses are charged to Object 57311 (Technology Software). Do* ***not*** *use Object 56501 (Technology-Related Supplies) for maintenance and support agreements or software licenses.*

***MMR307 Mandatory Method Rule:*** *Costs related to hardware items that have a life longer than one year are charged to Object 57309 (Technology-Related Hardware). Do* ***not*** *use Object 56501 (Technology-Related Supplies) for these costs.*

***MMR308 Mandatory Method Rule:*** *Costs related to tangible software programs and media that meet the definition of a Supply pursuant to the UCOA Tangible Personal Property Policy are charged to Object 56501 (Technology-Related Supplies) Costs for those items that are considered to be Property pursuant to the UCOA Tangible Personal Property Policy, are charged to Object 57311 (Technology Software).*

***MMR309 Mandatory Method Rule:*** *Costs for improving buildings and adjacent assets and access ways post acquisition by the District are charged to accounts in Object 54500 Series (Construction Services) or Object 53400 Series (Other Professional Services) as appropriate. Do* ***not*** *use Object 57100 Series (Land and Land Improvements) for such costs.*

***MMR310 Mandatory Method Rule:*** *Costs related to major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are charged to Object 54501 (School and District Construction). Do* ***not*** *use Object 57200 Series (Buildings) for such costs.*

***MMR311 Mandatory Method Rule:*** *Costs for constructing buildings and alterations to buildings which are performed by the District’s Employees are charged to appropriate accounts in the following Series: Object 51000 (Personnel Services – Compensation), Object 52000 (Personnel Services – Employee Benefits), Object 56100 (General Supplies), and Object 57300 (Vehicles, Equipment, and Technology Software). Do* ***not*** *use Object 57200 Series (Buildings) for such costs.*

***MMR312 Mandatory Method Rule:*** *Object 57200 Series (Buildings) is only used with Governmental Type Funds (Fund Types 10-50).*

***MMR313 Mandatory Method Rule:*** *Costs related to maintaining buildings at their original condition of completeness or efficiency are charged to Object 54310 (Non-Technology-Related Maintenance and Repairs). Do* ***not*** *use Object 57202 (Building Improvements) for such costs.*

***MMR314 Mandatory Method Rule:*** *With Object 57305 (Equipment), Function 111 may only be used with In-District Locations and only for equipment purchased pursuant to a 504 plan to allow a teacher to perform his or her duties and to comply with ADA laws. When Function 111 is used, use the Subject account for the subject being taught by the Teacher. No other uses of Function 111 with Object 57305 is allowed.*

***MMR315 Mandatory Method Rule:*** *Charges to the Object 57400 Series (Infrastructure) are required for Charter Schools when incurred. Charter Schools typically follow FASB rules and regulations and pursuant to such rules would capitalize costs for types of assets in the Object 57400 Series. To comply with UCOA requirements, which are based on GASB rules and regulations, expenditures of this nature are to be recorded in these accounts, but shall be done so using the Contra Accounts. Refer to the “Contra Accounts” topic in Chapter VIII of the* **UCOA Accounting Manual** *for further information and guidance.*

***MMR316 Mandatory Method Rule:*** *Object 59501 (Special Items – GASB 34) may only be used with prior permission from RIDE.*

***MMR317 Mandatory Method Rule:*** *Object 59998 (Budget Savings to be Determined) is to be used with budgetary accounts ONLY.*

***MMR318 Mandatory Method Rule:*** *Object 59999 (Employee Turnover Allowance) is to be used with budgetary accounts ONLY.*

***MMR319 Mandatory Method Rule:*** *Although Object 60000 (Indirect Costs - Accelegrants Reporting) due to its numbering convention resembles a “Header” account, costs may be charged to this account as described in the* ***UCOA Accounting Manual****.*

***MMR320 Mandatory Method Rule:*** *Object 70000 Series (Contra Accounts) may be used by Districts* ***and*** *Charter Schools as noted herein. The main use for Charter Schools is to convert from FASB-based accounting rules to GASB-based accounting rules. The Contra accounts are* ***not*** *to be included in the UCOA Database. Accordingly, Objects in the 70000 Series are not to be included in the UCOA Upload File.*

***MMR321 Mandatory Method Rule:*** *Object 79999 (Expenditure Control Account) is not to be included in the UCOA Upload Files, except where the Fund Balance Accounts are not updated for current period activity. If this occurs, the account number is to be changed in the UCOA Upload File to the appropriate Fund Balance account number(s).*

***MMR344 Mandatory Method Rule:*** *Costs related to Community Outreach Programs are to be charged only to Function 433 (Enterprise and Community Service Operations) and Object 58903 (Community Outreach Services).*

***MMR346 Mandatory Method Rule:*** *For Long-Term Interest not associated with Debt Services Funds, use Object 58325. For Short-Term Interest or Anticipation Notes not associated with Debt Services Funds, use Object 58335. For purposes of clarity, Long-Term Interest is defined as interest payments on Debt with an initial term in excess of 12 months, and Short-Term Interest is defined as interest payments on Debt with an initial term of 12 months or less.*

### *Job Classification Segment*

***MMR323 Mandatory Method Rule:*** *The Job Class Limitation Rule. The majority of the accounts in the Job Classification segment are limited in use to those costs directly associated with the Expenditure Object accounts relating to Compensation-related costs (Object 51000 Series) and Benefit-related costs (Object 52000 Series).*

*All other types of Expenditure transactions (Objects 53000-79999) will utilize Job Classification account 0000 (None). All Balance Sheet and Revenue transactions will use Job Classification accounts 9700 (Reserved for Balance Sheet Transactions) and 9800 (Reserved for Revenue Transactions), respectively.*

***MMR324 Mandatory Method Rule:*** *The Teacher Job Class Child-Level Rule.**Use of the detail Job Classification accounts in the 1100 Series (Teachers) are optional. If used, they must be used as designated. Alternatively, a District may elect to use only the Child Level (##00). If the Child level is used, all* ***Teachers in the 1100, 1200, and 1300 Series,*** *can be charged to either account 1100, 1200, or 1300, irrespective of their grandchild account numbers except for Substitute Teachers, which* ***must*** *be charged to accounts 1294 through 1299. This rule does* ***not*** *apply to any other sections except the 1100, 1200, and 1300 Series of the Job Classification Segment.*

***MMR325 Mandatory Method Rule:*** *Job Classification 0000 (None) is be used only with Expenditure Object Series 53000 through and including Object Series 60000. Do not* ***use*** *Job Classification 0000 with those Expenditure Objects in the 51000 Series (Personnel Services – Compensation) and the Object 52000 Series (Personnel Services – Employee Benefits) and those for Balance Sheet Objects and Revenue Objects, or with any Balance Sheet Objects and Revenue Objects.*

***MMR326 Mandatory Method Rule:*** *Job Classification Series 1000 through and including 5200 are* ***only*** *used with Expenditure Objects in the 51000 Series (Personnel Services – Compensation) and the Object 52000 Series (Personnel Services – Employee Benefits).*

***MMR327 Mandatory Method Rule:*** *The Job Class Substitute Teacher Rule. Job Classifications 1294-1299 only* ***are required*** *for use with Substitute Teachers. Accounts 1100, 1200, and 1300 may not be used for Substitute Teachers, nor any other Accounts in the 1100, 1200, or 1300 Series except 1294-1299.*

***MMR328 Mandatory Method Rule:*** *The Job Class Virtual Learning/Hybrid Class Teacher Rule. Job Classifications 1308 (Virtual Learning Teacher) and 1399 (Virtual Teacher – Hybrid Class) are required for use with all Hybrid Classes. Hybrid Classes are those in which a teacher is delivering face-to-face instruction and also using a purchased curriculum product tied directly to the curriculum being taught in order to further instruction for students.*

***MMR329 Mandatory Method Rule:*** *The Job Classification Segment applies to all UCOA Transactions. All Balance Sheet and Revenue transactions must use Job Class 9700 and 9800, respectively. All other Job Classification accounts are applicable only to Expenditures.*

***MMR335 Mandatory Method Rule:*** *For Objects related to an In-Service or Professional Development session, Objects 51302 (Professional Development – School), 51303 (Professional Development – District), or 53301 (Professional Development and Training Services), use the specific Program account for the programmatic theme for which the In-Service or Professional Development session was provided, pursuant to the "Follow the Topic Concept".*

*For example, the topic of the session may be for Early Intervention Services, or EIS. The costs of EIS are tracked in Program 14 (Early Intervening Services), so Program 14 would be appropriate. Should the session be related to Special Education topics, then Program 20 must be utilized. To help determine the proper Program account to use, the Subject account selected may be used as a guide.*

***MMR336 Mandatory Method Rule:*** *For Substitute Teachers engaged to substitute for a Teacher to enable such Teacher to attend a Professional Development session, use the Program account that represents the topic for the Professional Development session attended. Pursuant to MMR335, the topic should be reflected in the Program segment for appropriate Object account used, either Objects 51302, 51303, or 53301.*

*For purposes of clarity, for Substitute Teachers engaged to substitute for a Teacher who teaches Special Education classes to enable such Teacher to attend a Professional Development session, and the Professional Development session is NOT related to Special Education, Program 20 should not be used as required by MMR149, but instead the Program account that represents the topic for the Professional Development session attended is to be used.*

Medicaid

### *Background*

This section focuses on the various rules and requirements for accounting for Medicaid related transactions.

### *Costs of complying with Medicaid Requirements*

The costs of Administrative services that support the operation of the District’s Medicaid claims functions is charged to Object 53414 (Medicaid Claims Provider). With this Object, use the following:

* Locations 01400 (Student Support Services), 01405 (Office of Administration of Special Education) or 01407 (Medicaid Services Office).
* Function 231 (Program Management).
* Program 20 (Special Education).
* Subject 2131 (Special Education Support – Other Census Cost Center 32340).

### *Reimbursement for Special Education Students*

Medicaid Reimbursement for Special Education students should be recorded as Revenue in the General Fund in Object 44202 (Medicaid Reimbursement).

Reimbursements for Medicaid Part D Subsidy, if received in the same year as the related Expenditure, as recorded as an offset to the same Expenditure Object account.

If received in the year subsequent the year of the related Expenditure, record the reimbursement in Object 41980 (Refund of Prior Year’s Expenditures).

### *FAQ’s*

For additional information, refer to FAQ 24.

Newport County Regional SEP

### *Background*

Related to the Newport County Regional SEP (NCRSEP), some Regional Specialists salaries and benefits are actually paid directly by each District (employees of the District), but may perform duties for other members. For these costs, each District receives a “credit” against the apportionment bill from the NCRSEP. The employee costs will be paid by the District and the “credit” accrued until the end of the year, when an analysis will be performed by NCRSEP and the apportionment finalized.

The Location account for Regional Specialists will be the Location to where each is assigned and spends the majority of their workday, for example at “ABC Elementary School” (03XXX) for the District that includes ABC Elementary School. When the cost for that Regional Specialist is apportioned using the percentage formula, the cost apportioned to Districts that do NOT include ABC Elementary School must use Location Type 07 and the District ID number of the District that owns ABC Elementary. Specifically, Location accounts will be Little Compton (07180), Middletown (07190), and Tiverton (07330).

When recording NCRSEP costs associated with other Districts, use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs). For “credits” received, use Function 111 (Instructional Teachers).

### *FAQ’s*

For additional information, refer to FAQ 291.

Order of Precedence Rules

### *Background*

The proper and effective use of UCOA is dependent on adherence to the various rules *(Uniform Methodology of Accounting)* (that have been created for specific accounts and for intersection of accounts from various UCOA Segments. This was defined in the ***“Order of Precedence Concept”.*** This Concept was created to establish order and to maintain consistent application of the various UCOA rules. It defines several types of rules which have been designed and must be followed in the exact order as provided in the *Order of Precedence***.** For example, an Object Intersection Rule “trumps” a General Rule.

### *Order of the Order of Precedence Rules*

* ***Object Intersection Rules*** – These are rules that have been designed for each Object Expenditure account. These rules take precedence over all other rules should there be a conflict between another rule and an Object Intersection Rule. The Object Intersection Rules are located in the Expenditures chapter following the description of each account.
* ***Header Account Rules*** – These are rules that restrict the use of “Header” accounts from postings of transactions. Those specified Header accounts that contain this rule are used for roll-up reporting purposes only.
* ***Mandatory Method Rules*** – These rules identify specific accounting methods or procedures to be applied to various segments in the UCOA. Mandatory Method Rules must be followed unless the application of the rule would violate an Object Intersection Rule for the specific Object to be used.
* An example is the rule that prescribes the Programs that can be used with Subject Series 2100 for Special Education. Mandatory Method Rules that affect each Segment are included in the chapter for each Segment.
* ***Allocation Rules –*** *These rules are defined in the Object Expenditure accounts, and used in the other Segments. They dictate to which accounts the “999” Allocation Holding Accounts may be used for each applicable segment of the UCOA. The Allocation process will be performed by the UCOA Allocation Tool and the results posted in the UCOA Database. The results will NOT be posted to the books of the District.*
* ***General Rules –*** *There are several types of General Rules, which are secondary to the above rules. These rules provide guidance on selecting the proper Segment accounts to match Expenditure Object accounts where specificity has not been provided by an Object Intersection Rule. A General Rule must be followed unless it is inconsistent with an Object Intersection Rule or a Mandatory Method Rule. The following types of General Rules are included: General Function/Subject Rules, General Function/Job Classification Rules, General Function/Location Rules, and General Program/Subject Rules.*
* An example is “Function 512 must align with Subject 0000”. Another example is the General Function/Subject Rule which provides guidance on the use of Functions with Subjects 0000 and 2500. General Rules that affect each segment are included in the chapter for each Segment.
* ***Optional Use Rules –*** *These rules specify accounts where flexibility and options have been provided. The first, Optional Use Rules, specifies that the use of an identified account with the Expenditure Object accounts is not required, but may be used. The second, Optional Detail Account Use Rules, specifies that use of the detail level accounts (lowest level in the Numbering Hierarchy for each segment) may be used at the option of the user and is not required. If not thus specified, the use of the lowest level account in each Segment is required, where applicable.*
* ***Guidelines –*** *Guidelines are items like the Function/Job Classification Matrix which was developed to assist Districts in the preparation of Account Strings pursuant to UCOA. The Matrix is designed to provide guidance for the most common or frequent intersections of the Function and Job Classification segment. The Matrix does not preclude other intersections not affirmed by the Matrix if the intersection in question does not violate a General Rule or an Object Intersection Rule. This holds true for other Guidelines.*
* ***Data Upload Method Rules –*** *These rules define specific requirements for providing data to the UCOA Database. This does not affect daily use of UCOA; it is related to reporting purposes only.*

### *FAQ’s*

For additional information, refer to FAQ’s 121, 122, 142, 261, 273, and 289.

Paraprofessionals

### *Background*

This section focuses on the various rules and requirements related to Paraprofessionals, including Personal Attendants.

### *Instructional Paraprofessionals*

The intent of and logic for Function 113 (Instructional Paraprofessionals) is to capture the costs for those paraprofessionals who spend the majority of the time in the classroom. Function 113 specifically excludes non-instructional professionals, aides, graders, and special education paraprofessionals. The costs of special education paraprofessionals who serve in the classroom as an Instructional Paraprofessional in the same fashion as “regular” Instructional Paraprofessionals must be recorded in Function 113.

Instructional Paraprofessionals accounted for in Function 113 will usually align with Job Classification Series 4600 (Aides and Other Non-Certified Staff), unless the Object Intersection Rules for the Object selected states otherwise.

For all Instructional aides, when performing tasks **not** related to Direct Instruction, do not charge to Function 113, but charge to the appropriate detail function in the Function 200 Series (Instructional Support), Function 300 Series (Operations), or Function 500 Series (Leadership) unless the application of the rule would violate a rule or rules of a higher authority. For example, those Instructional Aides that are assigned to assist with In-Services, Staff Development, and other Support are charged to Function 222 (In-Service, Staff Development, and Support).

### *Non-Instructional Paraprofessionals*

The intent of logic for Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers) is to capture the costs for services such as evaluators, social workers, therapists, psychologists, or other types of counselors serving the specific needs of a defined program.

Do not include costs of counseling for the general population of students that are not related to a specific program in Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers); these are charged to Function 211 (Guidance and Counseling).

Also included in Function 232 are the costs of personal student attendants, whether serving a Special Education student or a non-Special Education student, such as a toileting aide, or when serving as a one-on-one personal attendant as directed by an IEP.

Unless the Object Intersection Rules for the Object selected states otherwise, services provided to Special Education students and Non-Educational students pursuant to Function 113 and Function 232 are aligned with the following:

* Special Education students: Program 20 (Special Education) and Subject 2100 Series (Special Education)
* Non-Educational students: Program 10 (General Education) and Subject 0000 (General Education)

### *FAQ’s*

For additional information, refer to FAQ’s 241 and 311.

Parents

### *Background*

This section focuses on the various rules and requirements related to Parents. Includes Parental decisions, serving Parents, Parents as Teachers, and other parent-related transactions.

### *Emergency Notification System*

For Parental or Emergency Notification Systems (e.g. “ParentLink”, a telephonic system that notifies parents of urgent issues), use

* Object 53502 (Other Technical Services).
* Function 313.
* Program 10.
* Subject 2500.
* Job Classification 0000.

Related to the Location segment, this is a cost that should be charged to individual schools. Whereas Location 99999 may be used, the School Allocation accounts will result in a more accurate allocation of the costs. The School Allocation accounts are as follows:

* Elementary Schools Allocation Holding Account (03999)
* Middle Schools Allocation Holding Account (04999)
* High Schools Allocation Holding Account (05999)
* In-DistrictSchools Allocation Holding Account (08999)

### *Parentally “Placed” Students*

If a student has been “**Parentally** **Placed**” in a School outside of the District, i.e. placed by Parent decision, not by a District decision, the following rules shall apply to related Tuition costs for that student. Tuition costs are recorded in the following:

* Object 55600 Series (Tuition).
* Function 431.
* Program 50 (Non-Public Schools Programs).
* Subject 2100 Series (Special Education).
* Job Classification 0000.

If, however, the student has been “**placed**” by the District in a School outside of the District, use the following accounts:

* Object 55600 Series (Tuition).
* Function 431.
* Program 20 (Special Education).
* Subject 2100 Series (Special Education).
* Job Classification 0000.

### *Parent Travel*

For meals, lodging, and transportation costs other than to and from school for parents of students, use Object 55808 (Parent Travel).

For a parent and a child who attend a Conference or Convention, for which the District pays the costs for both to attend, the travel-related costs are recorded in Object 55807 (Student Travel) for the Student and Object 55808 (Parent Travel) for the Parent.

The cost of the convention should be recorded in Object 53303 (Conferences/Workshops).

### *Parents as Teachers*

Payments made to parents functioning in the role of a teacher, but not as an employee, are recorded in Object 53217 (Parents as Teachers).

If the Parent is also an employee, salary costs are recorded in the appropriate accounts in the Object 51000 Series and should use the appropriate Job Classification code for the position held.

### *Special Education Subjects*

Costs for Individual Education Program (IEP) Services for Non-Public Students (*Private or Parochial School students whose parents pay tuition for the student to attend the private school*) and whose IEP services are paid for by a District in which the student resides are charged to Subject 2114 (IEP Service for Non-Public Students (Census Cost Center 32215).

Costs for Special Education Service Plans are for Non-Public School Students whose parents pay tuition for the student to attend a private school are charged to Subject 2115 (Service Plans for Non-Public Students (Census Cost Center 90000).

Costs for planning and managing a program of psychological services, including psychological counseling for children and parents are charged to Subject 2121 (Psychological Services (Census Cost Center 32640).

Costs for counseling and guidance of parents, children, and teachers regarding speech and language impairments are charged to Subject 2122 (Speech and Language Services - School Year).

Costs for counseling and guidance of parents, children, and teachers regarding hearing loss are charged to Subject 2132 (Audiology).

Costs for assisting parents in understanding the special needs of their child; providing parents with information about child development; and helping parents to acquire the necessary skills that will allow them to support the implementation of their child’s IEP or IFSP are charged to Subject 2137 (Parent Counseling and Training).

Costs for providing of speech and language services for the habilitation or prevention of communicative impairments and counseling and guidance of parents, children, and teachers regarding speech and language impairments, is charged to Subject 2143 (Speech and Language Services – Extended School Year).

### *FAQ’s*

For additional information, refer to FAQ’s 239, 263, 271, 335, and 339.

Professional Development

### *Background*

This section focuses on the various rules and requirements related to Professional Development, including District provided, School provided, and that provided pursuant to contractual obligations.

### *Applicable Primary Objects used for Professional Development Expenditures*

The following Expenditure Object accounts are the Compensation-based (51000 Series) and Purchased Professional and Technical Services (53000 Series) used to record most Professional Development-related expenditures. Objects in the 52000 Series (Personnel Services – Employee Benefits) will be used as needed and applicable.

The principal Objects are:

* 51113 (Professional Days)
* 51302 (Professional Development – School)
* 51303 (Professional Development – District)
* 51304 (Trainer Expense)
* 53301 (Professional Development and Training Services)

The specific rules for each Object follows:

***51113 (Professional Days)***

Use Object 51113 to record expenditures for full-time, part-time, and prorated portions of the costs for professional development days for applicable employees of the District. Amounts are based on the actual number of days included in applicable contracts and agreements relating to Professional Days or Professional Development.

Do not include amounts paid to District employees for professional development that is related to School-based (and budgeted at the School level) professional development. Use Object 51302 (Professional Development – School) for that purpose.

Do not include amounts paid to District employees for professional development that is related to District-based (and budgeted at the District level) professional development. Use Object 51303 (Professional Development – District) for that purpose.

***51302 (Professional Development – School)***

Use Object 51302 (Professional Development – School) for amounts paid to District employees for professional development that is related to School-based (and budgeted at the School level) professional development.

Object 51302 includes only that Professional Development which is paid on an hourly basis. The portion of the Salaries for eligible employees for Professional Development is to be recorded in Object 51113 (Professional Days).

***51303 (Professional Development – District)***

Use Object 51303 (Professional Development – District) for amounts paid to District employees for professional development that is related to District-based (and budgeted at the District level) professional development.

Object 51303 includes only Professional Development that is paid on an hourly basis. The portion of the Salaries for eligible employees for Professional Development is to be recorded in Object 51113 (Professional Days).

***51304 (Trainer Expense)***

Use Object 51304 (Trainer Expense) for amountspaid to District employees for performing training classes and activities such as teacher training that are in addition to standard compensation. For the avoidance of doubt, this Object is related to the employee who provides the training (Trainer), not those receiving the training (Trainees).

***53301 (Professional Development and Training Services)***

Use Object 53301 (Professional Development and Training Services) for amounts paid to Third-Party Contractors to provide services supporting the professional development and training of District personnel, including instructional and administrative employees. Also applies to fees paid to consultants to attend training sessions provided by the District.

### *Comparison of Function Intersection Rules*

***Applicable to Objects 51113, 51302, 51303, 51304, and 53301***

Use Function 222 only for applicable employees whose regular Salary is charged to the 100 or 200 Function Series for In-District Locations. For all other applicable employees whose regular Salary is charged to the 300, 400 or 500 Function Series, use the same Function account used for regular Salaries in the 300, 400, and 500 Series for In-District Locations.

Nurses and similar employees normally charged to Function 216 for these Object are charged to Function 222 for In-District Locations.

For Out-of-District Locations, use Function 431 only.

Functions 000, 111, 112, 113, 121, 122, 211-216, 221, 223, 231, 232, 241, 411, 421, 422, 432, 441, 997, and 998 may not be used.

### *Comparison of Program Intersection Rules*

For Objects 51302, 51303, 51304, and 53301, for applicable employees, use any Program except 97, 98, and 99.

### *Comparison of Subject Intersection Rules*

***The Follow the Topic Concept***

The “*Follow the Topic Concept”* requires that Professional Development activities should be charged to the Subject account to which the Professional Development was provided. For example, if the topic of the Professional Development is for Math, use Subject 1500 for Middle and High Schools and Subject 0011 for Elementary Schools, etc.

***Applicable to Object 51113***

For applicable employees, use the same Subject account number as is used with Object 51110 (Regular Salaries).

Subjects 9700, 9800, and 9900 may not be used.

***Applicable to Objects 51302 and 51303***

For employees whose Function account is in the 100 or 200 series (including 216), 511, or 512 as used with Object 51110 (Regular Salaries), pursuant to the "*Follow the Topic Concept*", use the specific Subject account for the subject for which Professional Development was provided.

If the subject for which they received Professional Development was not subject-specific, for *General Education* courses related to Instruction, Subject 0000 must be used. For *General Education* courses that were not Subject-specific and not related to Instruction, Subject 2500 must be used.

For employees whose Function account is in the 300 or 400 series, 521, 531, or 532, as used with Object 51110 (Regular Salaries), use Subject 2500 only.

Subjects 9700, 9800, and 9900 may not be used.

***Applicable to Object 51304***

Use the specific Subject account for the Subject for which Professional Development Training was developed by the Trainer pursuant to the *"Follow the Topic Concept"*. If not Subject-specific, for General Education courses related to Instruction, use Subject 0000. For courses not related to a specific Subject or Instruction, use Subject 2500.

Subjects 9700, 9800, and 9900 may not be used.

***Applicable to Object 53301***

Use the specific Subject account for the Subject to which Professional Development Services are rendered pursuant to the *"Follow the Topic Concept"*. For General Education courses related to Instruction, use Subject 0000. For courses not related to a specific Subject or Instruction, use Subject 2500.

Subjects 9700, 9800, and 9900 may not be used.

### *Comparison of Job Classification Intersection Rules*

***Applicable to Object 51113***

For applicable employees, use the same Job Class account number as is used with Object 51110 (Regular Salaries) for each employee.

For applicable employees who only work as Substitutes and are paid pursuant to the rules of Object 51115, use the same Job Classification account number as is used with Object 51115 (Salaries - Substitutes).

***Applicable to Objects 51302, 51303, and 51304***

Use appropriate Job Classifications except 0000, 5100 series, 5200, 9700, and 9800.

***Applicable to Object 53301***

Use Job Classification 0000 only.

### *Clarification of Intent of Objects 51302, 51303 compared to 51304*

To illustrate the differences between Object 51302 (Professional Development – School), 51303 (Professional Development – District), and Object 51304 (Trainer Expense) the following example is provided:

A District pays teachers a stipend for training in the subject areas of Math and ELA.  The ***UCOA Accounting Manual***requires the use of the Subject account as is used with the regular salary account. A common question is does this applies to the trainer or the trainees?

The definition in Object 51304 relates to the employee who provides the training (the Trainer) not the Trainees.  The cost is only related to the incremental stipend being paid to the Trainer that is in addition to their standard compensation. The intent is to track the costs of the employee being paid to provide the training. The Subject account to be used shall be determined pursuant to the “*Follow the Topic Concept”* and be aligned to the Subject for which the trainer will provide training. In some cases, including this example, the Subject so determined may differ from the subject they regularly teach to students.

To clarify further, the costs associated with the trainees are recorded in Objects 51302 (Professional Development – School), 51303 (Professional Development – District). Pursuant to the "*Follow the Topic Concept”* both Objects require use of the Subject for which Professional Development training has been provided for employees whose Function account is in the 100 or 200 series (including 216), 511, or 512, as used with Object 51110 (Regular Salaries).

If the subject for which they receive Professional Development is not subject-specific, for *General Education* courses related to Instruction, Subject 0000 must be used. For *General Education* courses that were not Subject-specific and not related to Instruction, Subject 2500 must be used.

To summarize, costs related to Trainees are recorded in Objects 51302 and 51303. Costs related to Trainers are recorded in Object 51304. For each training course provided in this manner, the Subject account used will be the same for each Object as the basis of determination of the Subject account is the same for each Object.

### *Professional Development related to RTI*

A District had several employees attend a conference related to “Implementing RTI at the Secondary Level”.  RTI is not a defined subject such as Math or English. Accordingly, for those employees who attend such a conference who are further associated with Function accounts in the 100 or 200 Series, 511, or 512, use Subject 0000.  For those associated with other Functions, use Subject 2500.

### *Substitutes Teachers related to Professional Development Activities*

***Substitutes Teachers subbing for Teachers attending Professional Development***

Substitute Teachers are generally required to be hired when Teachers are required to attend Professional Development sessions pursuant to activities in Objects 51113, 51302, 51303, and 53301.

When Substitutes are engaged for any purpose, the compensation costs are to be recorded in Object 51115 (Salaries – Substitutes). When related to Professional Development activities, use Functions 221 or 222 and use the appropriate Subject that is assigned to the Teacher for which the Substitute has been engaged to replace.

When Substitute Teachers attend Professional Development sessions, the compensation cost for that activity is charged to Object 51302 or 51303 as appropriate. Further, the use of Object 51113 is warranted if they are entitled to receive Professional Development Days.

When Substitute Teachers cannot be engaged to teach a class for a Teacher who is away from class attending a Professional Development session, often other Teachers are used to teach the classes. The cost of the supplemental pay for these Teachers is recorded in Object 51339 (Class Coverage). When engaged for this purpose, use only Function 222 and Job Class 1295-1299 for Certified Teachers. For non-certified Teachers engaged for this same purpose, use Function 113 and Job Classification 4600 series.

***Substitutes Teachers subbing for Teachers working in an Internship Program***

When a Teacher is performing work for an internship during the assigned classroom periods, a Substitute Teacher will be engaged to teach the classes for this Teacher.  The Compensation costs for the Teacher doing the internship should be charged to Object 51140 (Academic Fellowships).

The reason for the Substitute Teacher to be engaged is related to the internship. Therefore, Function 221 should be used (to mirror the same Function used with Object 51140). Further pursuant to the rules for Object 51115, also use the Subject being taught by the Substitute Teacher.

### *FAQ’s*

For additional information, refer to FAQ’s 32, 53, 160, 290, 304, 316, 317, 330, 346, 376, 379, 382, and 386.

Program Revenue

### *Overview*

This section focuses on the various rules and requirements related to Program Revenue, or revenue that is generated from Program activities. This includes Grants as well as Enterprise Fund activities.

### *Program Revenue from Federal Grants*

For Program Revenue for fees such as Adult School fees, Automotive Technology Vehicles Repairs, etc. related to Grants received from the Federal Government through the State, there are three options for the use of the revenue generated:

(1) Spend the money by providing additional support, i.e. increases the Value of the Grant;

(2) Offset the amount of money requested from the Grant by the amount of the Program Revenue, i.e., decreases the amount of the Grant; or

(3) Pay the amount of the Program revenue earned to RIDE for redistribution, i.e., no change in the Value of the Grant or the Use of Funds.

For Options 1 and 2, record the revenue in Object 44502 (Restricted Grants-in-Aid from the Federal Government through the State – Program Revenue). This account is to be included in the same Fund as the Grant to which it is related. Expenditures are recorded in the normal manner.

For Option 3, record as a Balance Sheet transaction only as follows:

Debit: Cash

Credit: Due to State

### *Program Revenue from State Grants*

The **UCOA Accounting Manual** includes Object 44502 (Restricted Grants-in-Aid from the Federal Government through the State – Program Revenue) related to Program revenue generated, but does not have a corresponding account in the 43000 Series for State Grants.

There are no restrictions on program revenue from a state legislative grant like there are with federal dollars.  Accordingly, there are no restrictions on the use of the program revenue.

Therefore, Program Revenue from State Grants must be recorded in the Object 41707 (Other Fees from District Activities) and with General Fund.

### *FAQ’s*

For additional information, refer to FAQ’s 212, 231, 327, 397, and 406.

Program Segment Rules

### *Overview*

This section focuses on the various rules, and requirements and related accounting and reporting issues germane to the Program Segment.

A Program is a plan of activities and procedures designed to accomplish a predetermined and broad set of objectives. Several broad program areas have been identified that are intended to capture similar instructional services delivered to both public and charter schools. The Program classification provides Districts with a framework to classify instructional and other expenditures by program to determine costs.

The Program Segment is comprised of two digits.

### *Program 00 - Other Programs*

Program 00 is used for activities not associated with the 10-99 categories. The primary purpose of Program 00 is to assure comparability of the other program categories for school-to-school, district-to-district, and Rhode Island-to-other states by isolating out those costs not associated with the regular school day and regular school year into Program 00.

This account is also used as the “None” account for the Program Segment.

Use of this account should be limited and only used where allowed by an Object Intersection Rule. Further, Program 00 typically will not align with Subject 0000, specific Classroom Subjects, or other Subject accounts except Subject 2500, unless specifically required by an Object Intersection Rule.

### *Program 10 – Regular Elementary/Secondary Education Programs*

Program 10 (and subprograms 11-14) accounts include activities that provide students in pre-kindergarten through grade 12 with learning experiences to prepare them for further education or training and for responsibilities as citizens, family members, and workers. Regular programs are distinguished from special education programs that focus on adapting curriculum or instruction to accommodate a specific disability and; from career/technical programs that focus on career skills.

**NOTE: Effective July 1, 2020 the following section is hereinafter deleted, but is preserved herein for purposes of transparency:**

***~~Provisionally Approved and Non-approved CTCs~~***

~~Districts that provide classes in a Career Tech Center that have not been “provisionally approved” by RIDE must use Program 10 Series with Subject 1400 Series (Career and Technical Education).~~

~~Those providing classes in a Career Tech Center that have been “provisionally approved” by RIDE must only use Program 30 Series (Career and Technical Education Programs) with Subject 1400. Note: A District may have both types within their district: those provisionally approved and those not provisionally approved.~~

***Senior Project Activities***

Activities, classes, and costs associated with the annual Senior Project are usually charged to Program 13 (PBGR Performance Based Graduation Requirements, but Programs 10, 20, and 30 may be used as well.

Use only Subject 2900 (Senior Project) and with High Schools (Location Type 05) and Middle Schools (Location Type 04). Use by Elementary Schools (Location Type 03) is not allowed.

Further, costs for the Senior Project are generally used with Function 241 (Academic Student Assessment), but may be used with other appropriate Functions in the 100 and 200 Series.

***Credit Recovery Program***

For Extended School Day programs such as Credit Recovery which are designed to help students progress toward graduation at an accelerated rate use Program 13 (PBGR - Performance Based Graduation Requirements) where Program 13 is allowed for the Object accounts used.

***Early Intervening Services and Response to Intervention***

Use Program 14 (Early Intervening Services) for activities related to Early Intervening Services (EIS) and Response to Intervention (RTI).

Program 14 may not be used with Subject 2100 Series (Special Education), except as provided in MMR336:

***MMR336 Mandatory Method Rule:*** *For Substitute Teachers engaged to substitute for a Teacher to enable such Teacher to attend a Professional Development session, use the Program account that represents the topic for the Professional Development session attended. Pursuant to MMR335, the topic should be reflected in the Program segment for appropriate Object account used, either Objects 51302, 51303, or 53301.*

*For purposes of clarity, for Substitute Teachers engaged to substitute for a Teacher who teaches Special Education classes to enable such Teacher to attend a Professional Development session, and the Professional Development session is NOT related to Special Education, Program 20 should not be used as required by MMR149, but instead the Program account that represents the topic for the Professional Development session attended is to be used.*

***IEPs for Behavioral Issues***

Alternative Education Programs or Alternative Learning Programs are defined in Program 12 (At Risk/Alternative Education Programs). For non-Special Education Students with IEP’s, use Program 12.

For costs related to students with IEPs that are identified as a Special Education Student, use Program 20.

### *Program 20 – Special Education Programs*

Program 20 (Special Education) includes activities for elementary and secondary students (pre-kindergarten through grade 12) receiving services outside the realm of “regular programs”. These services are related to the categories noted below. The Special Education category excludes students receiving services related to gifted and talented programs.

Program 20 is predominantly used with Subjects in the 2100 Series (Special Education) but can also be used with Subject 2500 (Non-Instruction) and Subject 9900 (Allocation Holding Account) as provided in an Object Intersection Rule or other appropriate Mandatory Method Rule.

Program 20 may NOT be used with Subject 0000 (General Education) except with the following Expenditure Object accounts

* *51113 (Professional Days).*
* *51115 (Salaries – Substitutes) for those Substitutes charged to Function 112.*
* *51302 (Professional Development – School).*
* *51303 (Professional Development – District).*
* *53301 (Professional Development and Training Services).*
* *53303 (Conferences/Workshops).*
* *Any other Object with an Object Intersection Rule that allows or requires such use.*

***District and Parental Placement of Special Education Students***

Program 20 (Special Education) is to be used with Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) and Subject 2100 Series (Special Education) when a Student has been “placed” by the District in a School outside of the District.

If the student has been Parentally ”placed” in a School outside of the District, i.e. placed by Parent decision, not District decision, then Program 50 (Non-Public Schools Programs) must be used with 431 (Public, Parochial, Private, and Charter School Pass-Throughs) and Subject 2100 Series (Special Education).

***Homebound and Hospitalized Students***

For Hospitalized and Homebound Special Education students, use Program 20.

For Hospitalized and Homebound Non-Special Education students, use the accounts in the following: Programs 10 Series (Regular Education), Program 30 (Career and Technical Education Programs), Program 40 (Bilingual and ESL Education), or Programs 61, 62, and 63 (Adult/Continuing Education, Summer School, and After School, respectively), as appropriate.

***Special Education Student Transportation***

Insurance costs related to an in-house fleet of mini buses that are used strictly for Special Education students are charged to Object 55206 (Fleet/Vehicle Insurance), Program 20 and Subject 2500 (Non-Instruction). Do not use Subject 2142 (Transportation) as the definition of Subject 2142 does not include such costs.

### *Program 30 – Career and Technical Education*

Program 30 (Career and Technical Education) includes activities delivered through traditional comprehensive and career-technical high schools, recognized charter schools, or campus-based classrooms that prepare students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers and further education beyond high school.

**NOTE: Effective July 1, 2020 the following section is hereinafter deleted, but is preserved herein for purposes of transparency:**

***~~Provisionally Approved and Non-approved CTCs~~***

~~Districts that provide classes in a Career Tech Center that have been approved or “provisionally approved” by RIDE must only use Program 30 with Subject 1400 Series (Career and Technical Education).~~

~~Those that provide classes in a Career Tech Center that have not been “provisionally approved” by RIDE must use Program 10 Series (Regular Elementary/Secondary Education Programs) with Subject 1400 Series (Career and Technical Education). Note: A District may have both types within their district: those provisionally approved and those not provisionally approved.~~

***After School Athletic Programs***

A **General Program/Subject Rule** related to Program 90 (Co-Curricular and Extracurricular Activities) contains this requirement:

***The Program 90 Subject Rule.*** *Any after-school athletic program activities with Program Subject 1400 Series (Career and Technical Education) must be reported in Program 90 (Co-Curricular and Extracurricular Activities) unless the application of the rule would an Object Intersection Rule of the Object used.*

***Construction Vehicles used for Student Use***

For Construction Vehicles that are used to transport materials and students to construction sites where the students perform various tasks, use Object 54904 (Vehicle Registration – Non-Student Transportation) since the vehicle is used for the benefit of students, but not for transporting students. With this scenario, use Function 122, Program 30, and Subject 1400.

### *Program 40 – Bilingual/ESL Education Programs*

Program 40 (Bilingual/ESL Education) includes activities for students from homes where the English language is not the primary language spoken.

***Dual Language Classes***

For Dual Language Classes (classes taught in two languages), the costs associated with providing that class, including compensation costs, benefit costs, supplies, materials, and textbooks, etc., should be divided proportionally between Subject accounts as follows: For 4 (Location Type 03), costs are to be allocated between Subject 0600 (ESL/Bilingual) and either Subject 0000 (General Education) or Subject 0010 (Elementary – Foreign Languages).

For 4, (Location Types 04 and 05, respectively) costs are allocated between Subject 0600 (ESL/Bilingual) and either Subject 0000 (General Education) or Subject 0700 (Foreign Languages), unless the application of the rule would violate a rule or rules of a higher authority.

***Adult Education, Summer School, After School, and Before School***

For Adult Education Locations (Location Type 14), to satisfy the requirements of the *“Dual Identification Concept”*, when used with this Location and Program 40, Subject 2701 (Adult Education) must be used for Adult Education. Subjects 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may **not** be used with Program 40 and Location Type 14.

For Summer School Locations (Location Types 23, 24, and 25), to satisfy the requirements of the *“Dual Identification Concept”*, when used with these Location Types and Program 40, Subject 2702 (Summer School) must be used for Summer School. Subjects 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may **not** be used with Program 40 and Location Types 23, 24, or 25.

For After School Locations (Location Types 33, 34, and 35), to satisfy the requirements of the *“Dual Identification Concept”*, when used with these Location Types and Program 40, Subject 2703 (After School) must be used for After School. Subjects 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may **not** be used with Program 40 and Location Types 33, 34, or 35.

For Before School Locations (Location Types 43, 44, and 45), to satisfy the requirements of the *“Dual Identification Concept”*, when used with these Location Types and Program 40, Subject 2704 (Before School) must be used for Before School. Subjects 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may **not** be used with Program 40 and Location Types 43, 44, or 45.

### *Program 50 – Non-Public School Programs*

Program 50 includes activities for students attending a school established by an agency other than the state, a subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for non-public school students.

***Relationship to Function 431***

Program 50 (Non-Public School Programs) is always and only used with Out-Of-District-Obligations related to Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) unless the application of the rule would violate a rule or rules of a higher authority.

***District and Parental Placement of Special Education Students***

Program 50 is only to be used with Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) and Subject 2100 Series (Special Education) when a student has been **Parentally** “placed” in a School outside of the District, i.e. placed by Parent decision, not District decision.

If a student has been “**placed**” by the District in a School outside of the District, then Program 20 (Special Education) must be used with Function 431 and Subject 2100 Series.

### *Program 60 – OMITTED INTENTIONALLY – DO NOT USE*

**NO ENTRIES ARE ALLOWED TO PROGRAM 60. Program 60 is NOT TO BE USED for any purpose including direct transactions or as a Header Account for reporting purposes. The accounts listed herein in the “60” series shall be used where appropriate.**

### *Program 61 – Adult Education Programs*

Program 61 (Adult Education) includes activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Also included activities and costs related to Continuing Education.

Programmatic costs for Adult Education will always be aligned with Location 14906 (Adult Education) for classes and with Location 01800 (Adult and Continuing Education) for administrative costs.

***Dual Identification Rules***

The *“Dual Identification Concept”* requires that Adult Education activities be identified in at least two Segments, one of which must be the Location Segment. The other may be either the Program Segment or the Subject Segment that align with each activity. This rule is always followed, except in the following instances:

* If the Object Intersection Rule for the Object used requires specific accounts in the Program and Subject Segments other than Program 61 and Subject 2701, those specifically required accounts must be used. The same applies to the Location Segment.
* If the charge is related to Special Education, then Program 20 and Subject 2100 series accounts must be used.
* If the charge is related to Bilingual/ESL, then Program 40 must be used with Subject 2701 only.
* To conform to the requirements of the use of Program 40, Subject accounts 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may not be used with After School Locations.

With application of the *“Essence of the Flavor Concept”* Program 61 may intersect with most Subject accounts as allowed by Object Intersection Rules.

### *Program 62 – Summer School Programs*

Program 62 (Summer School) includes classes and activities that relate specifically to Summer School. It is used exclusively with Location Types 23-25 and ID 907, for example 23907 (Elem Schools), 24907 (Middle Schools), or 25907 (High Schools), and with Locations 01300 or 01318 related to Administrative costs.

***Dual Identification Rules***

The *“Dual Identification Concept”* requires that Summer School activities must be identified in at least two Segments, one of which must be the Location Segment. The other may be either the Program Segment or the Subject Segment that align with each activity. This rule is always followed, except in the following instances:

* If the Object Intersection Rule for the Object used requires specific accounts in the Program and Subject Segments other than Program 62 and Subject 2702, those specifically required accounts must be used. The same applies to the Location Segment.
* If the charge is related to Special Education, then Program 20 and Subject 2100 series accounts must be used.
* If the charge is related to Bilingual/ESL, then Program 40 must be used with Subject 2702 only.
* To conform to the requirements of the use of Program 40, Subject accounts 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may not be used with Summer School Locations.

With application of the *“Essence of the Flavor Concept”* Program 62 may intersect with most Subject accounts as allowed by Object Intersection Rules.

### *Program 63 – After School Programs*

Program 63 includes classes and activities that relate specifically to After School. It is used exclusively with Location Types 33-35 and ID 903, for example 33903 (Elem Schools), 34903 (Middle Schools), or 35903 (High Schools). Administrative costs associated with After School are not required to be charged to a specific Location account, but should be charged to an appropriate account in Location Type 01 (Education Services Departments).

***Dual Identification Rules***

The *“Dual Identification Concept”* requires that After School activities must be identified in at least two Segments, one of which must be the Location Segment. The other may be either the Program Segment or the Subject Segment that align with each activity. This rule is always followed, except in the following instances:

* If the Object Intersection Rule for the Object used requires specific accounts in the Program and Subject Segments other than Program 63 and Subject 2703, those specifically required accounts must be used. The same applies to the Location Segment.
* If the charge is related to Special Education, then Program 20 and Subject 2100 series accounts must be used.
* If the charge is related to Bilingual/ESL, then Program 40 must be used with Subject 2703 only.
* To conform to the requirements of the use of Program 40, Subject accounts 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may not be used with After School Locations.

With application of the *“Essence of the Flavor Concept”* Program 63 may intersect with most Subject accounts as allowed by Object Intersection Rules.

***After School Enrichment and Extracurricular Activities***

For Enrichment programs that occur after school, use Program 63 and Subject 2703 or other permissible Subject accounts where allowed by Object Intersection Rule for the Object accounts used.

Do not use Program 90 as it is reserved for specific extracurricular activities that typically occur “after school,” but are not considered to be an After School program.  Examples include student government, athletics, band, choir, clubs, and honors societies.

### *Program 64 – Before School Programs*

Program 64 includes classes and activities that relate specifically to Before School. It is used exclusively with Location Types 43-45 and ID 904, for example 43904 (Elem Schools), 44904 (Middle Schools), or 45904 (High Schools). Administrative costs associated with Before School are not required to be charged to a specific Location account, but should be charged to an appropriate account in Location Type 01 (Education Services Departments).

***Dual Identification Rules***

The *“Dual Identification Concept”* requires that Before School activities must be identified in at least two Segments, one of which must be the Location Segment. The other may be either the Program Segment or the Subject Segment that align with each activity. This rule is always followed, except in the following instances:

* If the Object Intersection Rule for the Object used requires specific accounts in the Program and Subject Segments other than Program 64 and Subject 2704, those specifically required accounts must be used. The same applies to the Location Segment.
* If the charge is related to Special Education, then Program 20 and Subject 2100 series accounts must be used.
* If the charge is related to Bilingual/ESL, then Program 40 must be used with Subject 2704 only.
* To conform to the requirements of the use of Program 40, Subject accounts 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may not be used with Before School Locations.

With application of the *“Essence of the Flavor Concept”* Program 64 may intersect with most Subject accounts as allowed by Object Intersection Rules.

***Before School Enrichment and Extracurricular Activities***

For Enrichment programs that occur before school, use Program 64 and Subject 2704 or other permissible Subject accounts where allowed by Object Intersection Rule for the Object accounts used.

Do not use Program 90 as it is reserved for specific extracurricular activities that typically occur “after school,” but are not considered to be an Before School program.

### *Program 70 – Community/Junior College Education Programs*

Program 70 (Community/Junior College Education) includes activities for students attending an institution of higher education that usually offers the first two years of college instruction. If the District is responsible for providing this program, all costs of the program are recorded here.

Use Program 70 with Object 56410 (Textbooks – Dual and Concurrent Enrollment) for any students who are enrolled in a High School and also enrolled in a post-secondary institution (Dual Enrollment) or taking a post-secondary institution class in their High School (Concurrent Enrollment). For both types, the District or Charter School is responsible for providing books to the student.

Use Program 70 with Object 55690 (Tuition – Other) for tuition payments for students enrolled in Dual Enrollment courses.

### *Program 80 – Community Service Programs*

Program 80 (Community Service) includes activities that are not directly related to the provision of educational services. These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the District for the community as a whole or for some segment of the community.

Program 80 is most often aligned to Function 433 (Enterprise and Community Service Operations).

### *Program 90 – Co-Curricular and Extracurricular Activities*

Program 90 includes activities that add to a student’s educational experience but are not related to educational activities. These activities typically include events and activities that take place outside the traditional classroom. Some examples of such activities are student government, competitive athletics, band, choir, clubs, and honors societies.

After School Athletic programs associated with Career and Technical Education are recorded in Program 90 unless the application of the rule would violate a rule or rules of a higher authority.

### *Program 99 – Allocation Holding Account*

Program 99 **may not** be used with Objects in the 51000 Series (Personnel Services – Compensation).

Program 99 **may not** be used with Objects in the 52000 Series (Personnel Services - Employee Benefits).

Program 99 may be used with other Expenditure Objects as provided in specific Object Intersection Rules.

### *FAQ’s*

For additional information, refer to FAQ’s 15, 18, 22, 49, 50, 59, 114, 160, 179, 197, 229, 236, 243, 249, 263, 279, 280, 289, 303, 306, 315, 316, 322, 325, 341, 364, 380, 383, 406, and 415.

Also, refer to the Section entitled ***Programs 00 and 10 Comparison*** for additional information on the use of Program accounts.

Programs 00 and 10 Comparison

### *Background*

This section compares Program 00 (Other Programs) and Program 10 (Regular Elementary/Secondary Education Programs) and when and how to use these and other Program accounts.

A Program is a plan of activities and procedures designed to accomplish a predetermined and broad set of objectives. Several broad program areas have been identified that are intended to capture similar instructional services delivered to both public and charter schools. The program classification provides Districts with a framework to classify instructional and other expenditures by program to determine costs.

### *Definition of Program 00 - Other Programs*

Program 00 is used for activities not associated with the 10-99 categories. The primary purpose of Program 00 is to assure comparability of the other program categories for school-to-school, district-to-district, and Rhode Island-to-other states by isolating out those costs not associated with the regular school day and regular school year into Program 00. These other programs may have great value, but not all schools, districts, and states provide these services on a consistent basis. Therefore, they should be isolated in Program 00 because inclusion of these expenditures in another program category could make the results for analysis purposes less comparable.

This account is also used as the “None” account for the Program Segment.

Use of this account should be limited and only used where allowed by an Object Intersection Rule. Further, Program 00 typically will not align with Subject 0000, specific Classroom Subjects, or other Subject accounts except Subject 2500, unless specifically required by an Object Intersection Rule.

### *Definition of Program 10 - Regular Elementary/Secondary Education Programs.*

Program 10 is used for activities that provide students in pre-kindergarten (pre-kindergarten refers to all programs and ages preceding kindergarten, including infant and early childhood programs) through grade 12 with learning experiences to prepare them for further education or training and for responsibilities as citizens, family members, and workers. Regular programs should be distinguished from programs that focus on adapting curriculum or instruction to accommodate specific needs (such as LEP/ELL) or disability (special education) and; from career/technical programs that focus on career skills.

Includes alternative education programs that focus on the educational needs of students at risk of failing or dropping out of school because of academic, behavioral, or situational factors. Also for programs associated with gifted and talented students, and Performance Based Graduation requirements.

### *Guidance on Using Program Accounts*

Program 10 will be used in UCOA more than any other program, owing to the “*General Education*” attributes. This definition is meant to encompass activities that are **directly and indirectly** related to providing learning activities. Examples of direct activities include those in classrooms, library services, and curriculum development). In most cases, those activities related to Function accounts in the 100-200 series, Functions 511 and 512 are considered directly related. Other uses include those Objects where Program 10 is dictated by an Object Intersection Rule.

As noted, the definition is also meant to encompass those activities that are **indirectly** related to supporting learning activities. These include such items as Food Services, Transportation, Custodial services, and Utility costs, etc., that are related to the buildings and facilities that are used for Educational activities.

For both direct and indirect activities, for any Object where the Object Intersection Rule allows the use of all Programs or nearly all Program accounts, the facts should be analyzed to determine the proper Program account to be used in this order:

* Determine if the “specialized” Program accounts are applicable - if the activities are best addressed by the use of Program accounts such as Special Education (Program 20), Career and Technical Education (Program 30) or Programs 40, 50, 61, 62, 63, 64, 70, 80, or 90 they should be used.
* Where none of the specialized accounts apply, determine if Program 10 or Program 00 may be used.
* Where none of the specialized accounts apply and the facts indicate that **direct or indirect** activities are related to General Education, Program 10 (including Program 11-14 as applicable) should be used.
* Where none of the specialized accounts apply and the expenditure is **not** related to General Education activities, (example include Debt Service costs, Capital improvement costs, Retiree costs, Legal Settlements), then Program 00 should be used.

There are certain Objects that require Program 00 only such as payments to Retirees and Debt Service payments, both of which are legal requirements, and unrelated to education of students. There are many objects where Program 00 is allowed; however, they should be used only when another Program account is not relevant to the facts. Accordingly, the use of Program 00 should be minimal.

### *FAQ’s*

For additional information, refer to FAQ’s 97, 138, 160, 265, 283, 318, 324, and 364.

Purchased Professional and Technical Services – Object Series 53000

### *Background*

This section focuses on the various rules and requirements related to Professional and Technical Services which are purchased and accounted for pursuant to the rules of Object Series 53000.

The Object 53000 Series is to be used for “contract” labor who are not employees of the District, are generally subject to Form 1099 reporting, and for which a specific Job Classification account is not used. Use Job Classification 0000 for all Object 53000 Series accounts.

### *Audit Preparation Costs*

Use Object 53406 (Other Services) for accounting services to assist in preparing workpapers and analysis for a financial audit.

### *Conferences and Workshops Related Costs*

For registration fees for Conferences and Workshops use Object 53303 (Conferences/Workshops).

For the costs of refreshment and food served at Conferences and Workshops use Object 53706 (Catering/Food Reimbursement).

Travel related costs, including costs for meals and hotels, are charged to the appropriate account in Object Series 55800 (Travel and Training).

For a parent and a child who attend a Conference or Convention, for which the District pays the costs for both to attend, the travel-related costs are recorded in Object 55807 (Student Travel) for the Student and Object 55808 (Parent Travel) for the Parent. The cost of the conference or convention is recorded in Object 53303 (Conferences/Workshops).

### *Consultants who Attend Training Sessions*

For consultants paid to attend District-sponsored or third-party provided training sessions as a trainee, use Object 53301 (Professional Development and Training Services).  The definition of this Object is: *Services supporting the professional development and training of District personnel, including instructional and administrative employees*.

The rules applicable to employees are extensible to include consultants. Accordingly, Function 222 is applicable for fees paid a consultant whose compensation costs are charged to the 100 and 200 Function Series. This is also extensible to other Functions as they may apply to the activities of consultants.

### *Costs for Student Evaluations*

For consultants who evaluate students for an IEP or a Section 504 Plan, use Object 53220 (Other Purchased Professional Educational Services).

If the service is provided for or to a student, it must be charged to the Location where the student is being educated. If related to a Special Education student, use the specific Subject 2100 Series account.  This will need to be determined by referring to the definitions of the Subject 2100 accounts in the **UCOA Accounting Manual**. If not related to a Special Education student, use Subject 0000.

### *Courses Provided by Higher Education Institutions*

Use Object 53220 (Other Purchased Professional Educational Services) for payment of course fees paid on behalf of students enrolled in a Certified Nursing Assistant class or other classes held at the Community College of RI or similar higher-education institutions.

### *Emergency Notification System*

For Parental or Emergency Notification Systems (e.g. “ParentLink”, a telephonic system that notifies parents of urgent issues), use Object 53502 (Other Technical Services), Function 313, Program 10, Subject 2500 and Job Classification 0000.

Related to the Location segment, this is a cost that should be charged to individual schools. Whereas Location 99999 may be used, the School Allocation accounts will result in a more accurate allocation of the costs. The School Allocation accounts are as follows:

* Elementary Schools Allocation Holding Account (03999)
* Middle Schools Allocation Holding Account (04999)
* High Schools Allocation Holding Account (05999)
* In-DistrictSchools Allocation Holding Account (08999)

### *Private Pension Plan Expenses*

Use Object 53405 (Private Pension Advisors) for consultants hired to provide advice and other services related to a Private Pension Plan if the expense is paid by the District (as opposed to the Plan).

### *Professional Development*

Refer to the **Professional Development** section in this Chapter for additional information on this topic.

### *Reimbursements to Employees for Food*

Use Object 53706 (Catering/Food Reimbursement) for reimbursement to employees who purchase food for District events. Do not use Function 312 (Food Service) with Object 53706.

### *Scholarships*

For Scholarships awarded and paid by the District from **other** than Fund Type 2402 (Local Revenue – Scholarships) and Fund Type 50 (Permanent Funds), use Object 53218 (Student Assistance) and Function 214 (Student Services - Instructional Related).

**NOTE: The following guidance was abated prior to adoption pending further review and analysis of the Office of the Auditor General. Until this issue is resolved and revised guidance is provided, Districts and Charter Schools may continue to use the Fund in Fund Type 2402 and Fund Type 50 related to Scholarships as previously authorized, consistent with other types of Revenue and Expenditures.**

*Effective July 1, 2016, the Office of the Auditor General concluded that Scholarship-related Funds in Fund Type 2402 and Fund Type 50 should instead be classified as an Agency Fund (Fund Type 90). This conclusion was based on the requirements of the donors of the assets held in these Funds. In these Funds, the District is merely an Agent holding funds for the disbursement of monies at the direction of the donor and not at the discretion of the District.*

*Accordingly, the balances and all activities of those specific Funds, shall be transferred to an appropriate Fund Type 90 account. This entails transfer of all Balance Sheet accounts to Fund Type 90 accounts. Further, all transactions currently accounted for in Revenue and Expenditures Objects, must also be transferred into appropriate Balance Sheet accounts in the Fund Type 90 accounts. This accomplishes the goal that those Revenue and Expenditures currently accounted for in Fund Type 2402 and Fund Type 50 are properly reflected in the UCOA Database. Henceforth, Fund Type 2402 formerly named Local Revenue – Scholarships, will hereafter be titled Local Revenue – Unclassified.*

*For purposes of clarity, consistent with the required accounting treatment of Agency Funds, revenues and expenditures arising from assets and transactions from the transferred Funds from Fund Types 2402 and 50, following transfer to Fund Type 90 accounts will no longer be recorded or reported as was previously required.*

### *Services Received from other Districts*

The accounts in the Object 53000 Series (Purchased Professional and Technical Services) **MUST** be used for services received from other Districts. Use of accounts in the Object 55900 (Intereducational, Interagency Purchased Services) **MUST** **NOT** be used for such services, except for temporary holding purposes until the detail is available for posting to the Object 53000 Series.

### *Software to Enable Remote Access*

For software that enables remote access into computers in a District, use Object 53502 (Other Technical Services). Further, use Function 331 (Data and Technology Management) and Location 02400 for these costs.

The first sentence of the definition of Object 53502 reads, “Technical services other than data processing related services” is meant to differentiate those costs that are included in Object 53501 (Data Processing and Data Management).  Object 53501 is intended to capture the costs of using outside services (such as ADP or Ceridian for payroll services), but is not intended to capture any licensing costs of purchased software.

### *Student Information Systems*

All Districts maintain a Student Information System, commonly referred to as an SIS. An SIS may be charged to Object 53502 (Other Technical Services) or to Object 57311 (Technology Software) depending upon the “ownership” of the Software.

Object 53502 is used with Web-based Software Services that are licensed from a Third-Party Contractor. In this case there is no ownership of the Software and use continues only during the period to which paid license (or maintenance) fees are applicable.

Object 57311 is used when such systems are purchased and owned by the District and maintained on District servers; not licensed with web-delivered services. Use of the Software is not limited in future years. With purchased systems, there may be subsequent maintenance fees that may be required to obtain updates which would also be recorded in Object 57311.

To summarize, the two Objects are differentiated by "ownership" of the Software. This is the same treatment that would be afforded a leased Copier which is recorded in Object 54602 (Purchased Property Services), whereas a purchased copier is recorded in Object 57305 (Equipment).

### *Student Transportation and Contracted Nurses*

The cost of contracted nurses including those who ride buses with students is charged to Object 53417 (Contracted Nursing Services).

### *Third-Party Contractors hired for Athletic Games*

Use Object 53403 (Health Service Providers) for Third-Party Contractors engaged to provide athletic trainer services, emergency medical technicians, and other similar health-related jobs at athletic contests or in preparation of athletic contests.

### *Transition Services*

Use Object 53218 (Student Assistance) and Function 231 (Program Management) for transition services for

* + Safety-serve training which trains students to work in restaurants.
  + Career and Technical experience.
  + Job readiness and job placement skills.

### *Virtual Learning*

Virtual Learning (on-line classes) and Hybrid classes are becoming more prevalent in schools.

Virtual Learning refers to courses taught fully on-line. The Subject for each Virtual Class (on-line classes) will determine the Subject account to be used, the same as regular face-to-face teaching classes and Hybrid classes. Use Object 53221 (Virtual Classrooms) for the fully on-line purchased model of virtual instruction.

Hybrid classes are those in which a teacher is delivering face-to-face instruction and also using a purchased curriculum product tied directly to the curriculum being taught in order to further instruction for students. A hybrid class differs from a classroom that uses web-based supplemental instructional programs such as Discovery Science. The cost of web-based supplemental instructional programs is charged to Object 53222 (Web-based Supplemental Instructional Programs).

To further distinguish the costs of Hybrid classes, use Job Classification 1308 (Virtual Learning Teacher) and Job Classification 1399 (Virtual Teacher-Hybrid Class). Similar in nature to the Job Classification accounts for Substitute Teachers, Job Classifications 1308 and 1399 must be used for teachers in these hybrid classes.

In summary, use Object 53221 when instruction is being provided to the student in-lieu of face-to-face instruction time. If web-based instruction is being provided as a supplement to instruction, use Object 53222 (Web-based Supplemental Instructional Programs).

### *Web-based Software*

Web-based Software is defined as services or software that is licensed and provided for the use of District employees, consultants, and students via the Internet. The Software is licensed (not owned) and generally includes an annual license fee to retain continued use of the Software.

Depending on the purposes, Web-based Software is accounted for in the following Objects:

* 53502 (Other Technical Services)
* 53221 (Virtual Classrooms)
* 53222 (Web-based Supplemental Instructional Programs)
* 56407 (Web-based Software and Databases – Library)

Refer to the **Technology-Related Software** section in this Chapter for additional information on this topic.

### *FAQ’s*

For additional information, refer to FAQ’s 28, 30, 38, 40, 55, 83, 117, 156, 160, 161, 169, 174, 182, 183, 201, 213, 222, 290, 332, 334, 335, 336, 338, 339, 358, 359, 367, 376, 382, and 387.

Purchased Services from another District or Collaborative

### *Background*

This section focuses on the various rules and requirements related to Services Purchased from another District or Collaborative.

### *Guidance*

Goods and services purchased from Collaboratives or other Districts should be recorded in the specific Object accounts which correspond to the goods and services purchased. Examples of such services are data processing, purchasing, nursing, and guidance.

The accounts in the 55900 Series (Intereducational, Interagency Purchased Services) **cannot** be used to record these expenditures. However, a District may use the 55900 Series accounts as “Holding” accounts, for temporary housing of costs until the actual detail is determined. At the end of the year, the balance in the 55900 Series accounts must be zero.

If the 55900 Series accounts are used as Holding Accounts, we recommend use of the “997” Balance Sheet Transaction Accounts for the Location, Function, Program, and Subject segments. The use of the proper Fund number and Job Classification 0000 is still required since these accounts will not be changed later. This will make it easier to “move” the transactions to the proper Objects and assign the proper accounts for the Location, Function, Program, and Subject segments when the proper accounting treatment is determined.

### *FAQ’s*

For additional information, refer to FAQ 207.

Refunds, Reimbursements, and Miscellaneous Revenue

### *Background*

This section focuses on the various rules and requirements related to selected types of miscellaneous revenue transactions, including refunds and reimbursements received **by** the District. Included are those transactions to be accounted for as follows:

* Recorded as Revenue - NOT in Object 41990 (Miscellaneous) – See Section I
* Recorded as Reimbursements – See Section II
* Recorded as Revenue in Object 41990 (Miscellaneous) – See Section III
* Recorded as Reimbursements on the Balance Sheet – See Section IV

Reimbursements from third parties for the use of District resources shall be treated as a reimbursement to be offset against the account or accounts charged on a prorata basis if received in the same year as the reimbursement. These items are not to be treated as revenue. If, however, received in the following year, credit the payment to Object 41980 (Refund of Prior Year’s Expenditures).

Refunds received on disbursements made during the current fiscal year are recorded in Object 46101 (Refunds – Current Year). Some examples of Refunds include an overpayment for services or double payments. Proceeds shall be recorded to its original Fund. Districts shall maintain a Refund register which shall include amount received, source of the Refund, receipt number, and identification of the original expenditure account.

Refunds received from *prior year* expenditures should be recorded in Object 41980 (Refunds of Prior Year’s Expenditures).

The following types of transactions and special situations were reviewed by the Office of the Auditor General. Guidance on how to account for each is noted below.

### *Section I - Transaction to be Recorded as Revenue - NOT in Object 41990 (Miscellaneous)*

| ***Section I – Transactions to be Recorded as Revenue – NOT in Object 41990 (Miscellaneous)*** | | | |
| --- | --- | --- | --- |
| ***Category*** | ***Additional Info*** | ***Accounting Guidance*** | ***Additional Guidance*** |
| Admin Fees - COBRA Administration |  | Credit Object 41707 (Other Fees from District Activities) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Administrative Fees - Task Force |  | Credit Object 41707 (Other Fees from District Activities) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| After School Program Fees |  | Credit Object 41750 (Revenue from Enterprise Activities) | Used only with the General Fund |
| Auditor Adjustments | Determine the intent of the Audit Adjustment from the Auditor and choose the appropriate Revenue Object account to use other than 41990. | Credit the appropriate Object account based on the guidance provided from the Auditor | Follow the rules for Object(s) used. |
| Balance Sheet Clean-up | Write off of Accumulated Unreconciled balances from previous years | Credit Object 41980 (Refund of Prior Year’s Expenditures) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Bank Card Rewards | Revenue from VISA and Bank Card Rewards | Credit Object 41707 (Other Fees from District Activities) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Book Fair Proceeds |  | Credit Object 41750 (Revenue from Enterprise Activities) | Used only with the General Fund |
| Cap & Gown Sales |  | Credit Object 41702 (Bookstore and Lock Sales and Rentals) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Catering Fees | Not related to food service program | Credit Object 41707 (Other Fees from District Activities) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Classroom Rental |  | Credit Object 41901 Rental Income (Fields/Pools/Buildings) | If the Rental Property is held for income purposes - use Object 41540 (Investment Income from Real Property) |
| Constable Revenue & Subpoena Fees |  | Credit Object 41707 (Other Fees from District Activities) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Custodial Fees |  | Credit Object 41707 (Other Fees from District Activities) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Fees collected from individuals for Adult Vocational Training |  | Credit Object 41707 (Other Fees from District Activities) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Fees collected from individuals for CED Testing |  | Credit Object 41707 (Other Fees from District Activities) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Fundraising Revenue |  | Credit Object 41920 (Contributions and Donations from Private Sources) | Used only with the General Fund or Fund Type 24 |
| High School Parking Passes |  | Credit Object 41702 (Bookstore and Lock Sales and Rentals) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Holiday Fundraising Drives |  | Credit Object 41750 (Revenue from Enterprise Activities) | Used only with the General Fund |
| IT Services Fees |  | Credit Object 41707 (Other Fees from District Activities) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| JROTC Reimbursements |  | Credit Object 44103 (JROTC Reimbursement) | Used only with the General Fund |
| Licensing School Logos |  | Credit Object 41707 (Other Fees from District Activities) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Program revenue generated from State Grants (Object 43000 series) |  | Credit Object 41707 (Other Fees from District Activities) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Reimbursements for Purchased items to be paid by a PTO or other Non-Profit Agencies |  | Credit Object 41920 (Contributions and Donations from Private Sources) | Used only with Fund Type 24. Refer to FAQ 314 in the UCOA Accounting Manual for additional information. |
| Return of Contributed Capital - Health Insurance Pool |  | Credit Object 41980 (Refund of Prior Year’s Expenditures) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Sale of Old Printers |  | Credit Object 45301 (Sale of Personal and Real Property) | Used only with Governmental Type Funds (Funds Types 10-50). For Proprietary or Fiduciary Type Funds (Fund Types 60-80), use Object 41930 (Gains or Losses on the sale of Capital Assets) |
| Sale of Pictures |  | Credit Object 41702 (Bookstore and Lock Sales and Rentals) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Sale of Scrap Metal |  | Credit Object 41707 (Other Fees from District Activities) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| SAT Prep Reimbursement |  | Credit Object 41702 (Bookstore and Lock Sales and Rentals) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| School Clothing Sales |  | Credit Object 41702 (Bookstore and Lock Sales and Rentals) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| School Project Fees |  | Credit Object 41702 (Bookstore and Lock Sales and Rentals) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Science Fair Reward |  | Credit Object 41920 (Contributions and Donations from Private Sources) | Used only with the General Fund and Fund Types 24, 30, or 60. |
| Student Council |  | Credit Object 41707 (Other Fees from District Activities) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Summer School Fees |  | Credit Object 41704 (Summer School) | Used only with Fund Type 60 - Summer School programs only |
| Uniform Sales |  | Credit Object 41702 (Bookstore and Lock Sales and Rentals) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Unused employee Flexible Savings Account Funds |  | Credit Object 41707 (Other Fees from District Activities) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Vending machine proceeds |  | Credit Object 41750 (Revenue from Enterprise Activities) | Used only with the General Fund |
| Vendor Rewards Programs | From Retail Vendors such as Target, Stop & Stop, HP, etc. | Credit Object 41707 (Other Fees from District Activities) | Used only with the General Fund and Fund Type 60 (Enterprise Funds) |
| Yearbook Sales |  | Credit Object 41702 (Bookstore and Lock Sales and Rentals) | Use with General Fund |

### *Section II - Transactions to be Recorded as Reimbursements*

| ***Category*** | ***Additional***  ***Info*** | ***Accounting Guidance*** | ***Additional***  ***Guidance*** |
| --- | --- | --- | --- |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **If received in the SAME YEAR as the related Expenditure:** | **If received in the YEAR FOLLOWING the year of the related Expenditure:** |
| Bank Fees - Stop Payments |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Broadcasting Refund |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| COBRA Reimbursements |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Employee and Retiree Co-payments for Benefits |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Employees on Temporary Assignment to RIDE (“Fellows”) - Reimbursement of Costs |  | Credit the Expenditure Object originally charged. | Credit the Expenditure Object originally charged. |
| E-Rate Funding |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Event Coverage Reimbursements |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| FEMA Reimbursement | Reimb. from FEMA for blizzard -- should have been net to expense | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Field Trip Reimbursements | For Field Trips after the School Day begins | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Food Service Reimbursements |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Health Benefit Reimbursements |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Health Insurance Pool Dividend | Based on prior year performance | N/A | Credit Object 52101 (Health and Medical Premium) or 52121 (Health and Medical - Self Insured/Active) or 52122 (Health and Medical - Retirees) |
| Insurance Claims Settlements | Includes Vehicle damages, building damages | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| IRS Subsidy for Bond Interest |  | Credit the Expenditure Object originally charged. | Credit the Expenditure Object originally charged. |
| Jury Duty Reimbursements |  | Credit the Expenditure Object originally charged. | Credit the Expenditure Object originally charged. |
| Justice Dept Reimbursement - Vandalism |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Lost Book Fees |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Medicaid Part D Subsidy |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Non-Public Textbooks |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Photocopy Charges |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Refund on insurance premiums |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Reimbursement for Computer Purchased by Retiree |  | Credit the Expenditure Object originally charged. | Credit the Expenditure Object originally charged. |
| Reimbursement for Prior Year’s Expenses |  | N/A | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Restitution for Damages |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Return of Excess Interest Paid |  | Credit the Expenditure Object originally charged. | Credit the Expenditure Object originally charged. |
| School Trip Funds |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Staff Coffee |  | Credit the Expenditure Object originally charged. | Credit the Expenditure Object originally charged. |
| Student Reimbursements |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Substitute Reimbursements |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Training costs Reimbursements |  | Credit the Expenditure Object originally charged. | Credit the Expenditure Object originally charged. |
| Transportation Fee from an individual |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| Vendor Rebates |  | Credit the Expenditure Object originally charged. | Credit Object 41980 (Refund of Prior Year’s Expenditures) |
| WB Mason Rebates | Rebate on prior year purchases - received annually | N/A | Credit the Expenditure Object originally charged. |
| Workers' Comp Dividend | Insurer provides a dividend based on performance of pool in the prior year | N/A | Credit Object 52710 (Worker Compensation Premium) |

### *Section III – Transactions to be Recorded as Revenue in Object 41990 (Miscellaneous)*

| ***Category*** | ***Additional Info*** | ***Accounting Guidance*** | ***Additional Guidance*** |
| --- | --- | --- | --- |
| Excess power generated by wind turbines |  | Credit Object 41990 (Miscellaneous) | Used with Fund Types 10, 30, 31, 32, 40, 50, 60, 70, and 80. May not be used with Fund Types 21, 22, 23, or 24. |
| Cell Towers |  | Credit Object 41990 (Miscellaneous) | Used with Fund Types 10, 30, 31, 32, 40, 50, 60, 70, and 80. May not be used with Fund Types 21, 22, 23, or 24. |
| National Grid (Electric Utility) Refund |  | Credit Object 41990 (Miscellaneous) | Used with Fund Types 10, 30, 31, 32, 40, 50, 60, 70, and 80. May not be used with Fund Types 21, 22, 23, or 24. |
| Payments from RI DOT for “disruption” from paving streets in front of schools. |  | Credit Object 41990 (Miscellaneous) | Used with Fund Types 10, 30, 31, 32, 40, 50, 60, 70, and 80. May not be used with Fund Types 21, 22, 23, or 24. |
| Sale of School Bus Tickets |  | Credit Object 41990 (Miscellaneous) | Used with Fund Types 10, 30, 31, 32, 40, 50, 60, 70, and 80. May not be used with Fund Types 21, 22, 23, or 24. |
| Other small revenue items not identified as reportable in other Revenue Object accounts. |  | Credit Object 41990 (Miscellaneous) | Used with Fund Types 10, 30, 31, 32, 40, 50, 60, 70, and 80. May not be used with Fund Types 21, 22, 23, or 24. |

### *Section IV – Transactions to be Recorded as Reimbursements on the Balance Sheet*

| ***Category*** | ***Additional Info*** | ***Accounting Guidance*** | ***Additional Guidance*** |
| --- | --- | --- | --- |
| Agency Fund Activities | For all Fund Type 90 accounts | All transactions are recorded net on the Balance Sheet | Refer to the UCOA Workbook and the Tab entitled: **Agency Fund Transactions** |
| Class of XXXX Funds | For all Fund Type 90 accounts | All transactions are recorded net on the Balance Sheet | Refer to the UCOA Workbook and the Tab entitled: **Agency Fund Transactions** |
| LEA of Record | For Grant Pass-Throughs. | Two methods are available for Use: Balance Sheet Method and the Alternative Expenditure Based Method. The Alternative Method uses Contra Accounts | Refer to the UCOA Workbook and the Tab entitled: **LEA of Record Transactions** |
| Lease Purchases to be reimbursed by the City or Municipality | Applies to All Fund Types | All transactions are recorded net on the Balance Sheet |  |

### *FAQ’s*

For additional information, refer to FAQ’s 24, 25, 38, 170, 239, 301, and 328.

Repairs and Maintenance Costs

### *Background*

This section focuses on the various rules and requirements related to Repairs and Maintenance costs.

### *Applicable Primary Objects used for Repairs and Maintenance Expenditures*

Repairs and Maintenance Service costs are accounted for within the Object 54300 Series (Repairs and Maintenance Services).

Those Objects are:

* 54310 *Non-Technology-Related* Maintenance and Repairs
* 54311 Maintenance and Repairs – *Fixtures and Equipment*; Service Contracts and Agreements
* 54312 Maintenance and Repairs – *General*; Service Contracts and Agreements
* 54313 Maintenance and Repairs – *Non-Student Transportation Vehicles*; Service Contracts and Agreements
* 54314 Maintenance and Repairs –*Student Transportation Vehicles*; Service Contracts and Agreements
* 54320 Maintenance and Repairs – *Technology-Related Hardware*; Service Contracts and Agreements
* 54321 Maintenance and Repairs – *Electrical*; Service Contracts and Agreements
* 54322 Maintenance and Repairs – *HVAC*; Service Contracts and Agreements
* 54323 Maintenance and Repairs – *Glass*; Service Contracts and Agreements
* 54324 Maintenance and Repairs – *Plumbing*; Service Contracts and Agreements
* 54325 Maintenance and Repairs – *Vandalism*; Service Contracts and Agreements

### *Capital Project Funds used for Repairs and Maintenance*

Most Districts use Capital Project Funds to pay for capital expenditures such as a new building or other expensive assets. Many also use Capital Projects Funds to pay for repairs to such things as roofs, driveways, elevators, alarm systems, boilers, etc.  This section provides guidance on how to account for payment of repairs and maintenance from Capital Project Funds.

The term “capital expenditures” contains two concepts that are instrumental to this discussion.  First, “capital expenditures” does not mean that “Capital Project Funds” were expended – it means funds were expended to purchase a “capital asset”.  Second, “capital expenditures” by definition excludes repair and maintenance costs.

The definition of Function 422 (Capital Projects) states “typically includes all expenditures in a District’s Capital Project Fund”.  While this is true that a Capital Project Fund is commonly used for “capital expenditures”, it is not exclusive to that purpose.

Most of the Object accounts in the 54300 Series (Repairs and Maintenance Services) utilize only Function 321 (Building Upkeep, Utilities, and Maintenance), while others are allowed where the particular type of asset is identified, however Function 422 is applicable with only a few Object 54300 Series account, based on the definition of Function 422.

The fact that capital funds are being utilized to pay for repairs to such things as elevators, alarm systems, boilers, etc., is not relevant to the accounting treatment. Capital Project Funds can be used to pay for repairs to such items that are for non-capital purposes.  Accordingly, the use of Capital Project Funds does not override the intent of the expenditure for accounting purposes.

If it is a Repair and Maintenance cost, it cannot be a Capital Cost.  In other words, in determining the Function, the source of the money does not take precedence over the objective intent for the expenditure. Therefore, the use of Function 422 is not warranted for repair and maintenance costs. Instead Function 321 (Building Upkeep, Utilities, and Maintenance) will be the most commonly used Function account for this purpose.

### *Equipment Rentals*

Costs of rental equipment used by Third-Party Contractors in conjunction with a Service Contract and Agreement are recorded in the appropriate accounts in the Object 54300 Series (Repairs and Maintenance Services).

Use Object 54602 (Rental of Equipment and Vehicles) for rental of equipment to be used by school employees in repair and upkeep of school-owned buildings and grounds.

### *Maintenance Agreements for Technology-related Hardware and Software*

Use Object 57309 (Technology-Related Hardware) for maintenance agreements purchased with the initial purchase of the technology hardware. Subsequent maintenance contracts purchased for technology hardware must be recorded in Object 54320 (Maintenance and Repairs – Technology-Related Hardware; Service Contracts and Agreements).

Use Object 54320 (Maintenance and Repairs – Technology-Related Hardware; Service Contracts and Agreements) for expenditures for repairs and maintenance services for technology hardware that are not directly provided by District personnel subject to existing Service Contracts and Agreements. This includes service agreements for technology hardware (e.g., personal computers and servers), for years subsequent to the first contract maintenance period.

Use Object 57311 (Technology Software) for Software related maintenance costs.

### *Repairs and Maintenance with and without Service Agreement Contracts*

As noted above, there are 11 Objects devoted to Repair and Maintenance costs. Ten of those accounts are for a specific type of service or repair and which also contain executed Service Contracts and Agreements with Third–Party Contractors. One account, Object 54310 (Non-Technology-Related Maintenance and Repairs) is more generic in nature and does not include Service Contracts and Agreements.

Service Contracts and Agreements imply an on-going obligation and commitment for the District as well as the Third–Party Contractor for scheduled and unscheduled maintenance. Other attributes of a Service Contract and Agreement is that the Third-Party Contractor is on-call and the billings rates generally have been predetermined.

An example to explain how to determine which Object to use is as follows: A District incurs repair and maintenance costs for grounds equipment, such as tractors, snow blowers, etc. With these facts, use Object 54310 when the expense **does not include** costs subject to a Service Contract and Agreement entered into with a Third–Party Contractor for scheduled and unscheduled maintenance.

Conversely, use Object 54311 (Maintenance and Repairs – *Fixtures and Equipment*; Service Contracts and Agreements) when the expense **includes** costs to a Third–Party Contractor pursuant to a Service Contract and Agreement.

Other examples for when to use Object 54310 include the upkeep of buildings and non-technology equipment not pursuant to a Service Contract and Agreement. Also included are costs such as hiring a carpenter to repair or replace damaged flooring, or a roofer to repair a leaky roof, which could be documented in a contract, but is more representative of a one-time effort, not an on-going obligation or commitment. Costs for renovating and remodeling are not included in 54310 but are classified under accounts in the Object 54500 Series (Construction Services).

One further example is when an electrician is called to install a new circuit, not subject to an existing Service Contract and Agreement, but is subject to a contract to do the work.  This type of charge should be charged to Object 54310. Calling an electrician to install a circuit could very well be documented in a contract, but that is generally a one-time effort, not an on-going obligation, and therefore should be recorded in Object 54310.

If an existing Service Contract and Agreement was in place for this type of work, then Object 54312 (Maintenance and Repairs - General; Service Contracts and Agreements) would apply. Object 54312 applies to standard and annual contracts or Service Contracts and Agreements (such as is common for copiers, for example), where the person is on-call and the rates generally have been predetermined.

### *Service Exchange Transactions related to Maintenance*

Some Districts have entered into a service-exchange transaction often called a barter transaction. Transactions of this nature commonly involve Revenue and Expense. Below is an example of a service-exchange transaction and how to account for the transaction.

A District has a long-term agreement with the Town in which the District bears the transportation costs of the Town’s recreation program in exchange for the Town to plow/sand several of the larger schools at no cost to the District.

Although service-exchange transactions often involve the recording of both Revenue and Expenditures, in this example case, revenue should not be recorded.  In essence, the costs incurred are transportation costs that have been exchanged for Building Upkeep and Maintenance costs that are recordable in Function 321.  The UCOA solution is to charge these costs to what they were spent to obtain - *Building Upkeep and Maintenance.*

Accordingly, the Compensation and Benefit Object accounts used to record the Transportation costs may remain the same. Other costs incurred related to Function 311 instead should be changed to Function 321; the Location(s) accounts should coincide with the locations where the work was performed by the Town, and use also Program 10 and Subject 2500. There would be no change in the Job Classification accounts.

This methodology should be followed for all similar transactions to ensure the costs incurred will reflect what was “purchased” in the service exchange.

### *FAQ’s*

For additional information, refer to FAQ’s 51, 128, 146, 228, 250, 267, 301, and 312.

Retirees

### *Background*

This section focuses on the various rules and requirements related to Retirees. Retirees, as a group, are located in the Job Classification 5100 Series.

### *Administrative Costs*

Location 02001 (Retirees) is an internal business-related department that provides administrative services related to Retirees. Location 02001 or any other Location Type 02 department may **NOT** be used for payments to and for the benefit of Retirees.

### *Benefits and Retirement Payments*

Location 18000 (Payments for Retiree Benefits) is used for retirement payments and any related benefit payments made to Retirees. Use Location 18000 with the following Object accounts:

Compensation Objects

* 51306 Vacation Payoff
* 51327 Other Additional Compensation
* 51332 Sick Payoff - Non Severance

Benefit Objects

* 52102 Life
* 52109 Medical Buyback Payments
* 52122 Health and Medical - Retirees
* 52123 Dental Buyback Payments
* 52125 Dental – Retirees
* 52200 Series OPEB and Retirement Payments

Also Location 18000 must be used with any Benefit account that is directly related to the Compensation Object accounts listed above.

With most Benefit payments made to Retirees, the Segment accounts to be used will be as follows:

* Fund – Use the appropriate account as allowed pursuant to the Object Intersection Rule for the Object selected from the Object 51000 or 52000 series
* Location –18000 only
* Function – 432 only
* Program – 00 only
* Subject – 2500 only
* Job Classification – 5100 series only

Reimbursements from Retiree co-payments shall be treated as a reimbursement to be offset against the account or accounts charged on a pro rata basis if received in the same year as the reimbursement. These items are not to be treated as revenue. If, however, reimbursement is received in the following year, for those noted below credit the payment to Object 41980 (Refund of Prior Year’s Expenditures).

### *Payment for Unused Sick Leave*

When an employee retires, is terminated, or resigns, and is entitled to payment for unused sick days, use Object 51332 (Sick Payoff – Non Severance), the Account String shall be:

* Fund – As appropriate
* Location 18000
* Function 432
* Program 00
* Subject 2500
* Object 51332
* Job Classification 5100 series.

### *Retirees used as Employees Subsequent to Retirement*

Retirees may be used as Substitute Teachers or in other jobs, but when doing so, Job Classes in the 5100 series may not be used for that job. Essentially they should be treated as two separate persons with distinct accounting for each type of activity.

The Substitute -related work should follow the normal Substitute rules contained in Object 51115 (Salaries - Substitute) irrespective of any prior employment relationship with the District. So, for Sub-related work, the Location, Function, Program, Subject, and Job Classification used would be the same as any other employee providing these services.

For retirees used to perform other jobs, the rules noted above for Substitute Teachers will be applied in the same manner except that Object 51110 (Regular Salaries) will be used instead of Object 51115.

Retirement payments and benefits paid to retirees who are also being paid as an employee will continue to be charged to Function 432 (Retiree Benefits and Other) and to Job Classification 5100 Series (Retirees and Other Former Employees), as noted above.

### *FAQ’s*

For additional information, refer to FAQ’s 81, 130, 199, 256, 284, 294, and 390.

School Housing Aid

### *Background*

This section focuses on the various rules and requirements related to School Housing Aid transactions.

### *Recording Revenue*

Revenue received for School Housing Aid should be recorded in Object 43202 (School Housing Aid) and is restricted for use in the following:

* Fund Types 30, 31 and 32.
* Fund Type 40 – Debt Service Funds 40010000 (Debt Service). **The use of Object 43202 with Debt Service funds is limited to Regional School Districts or Charter Schools only**.

### *Use of the Contra Accounts*

Charter Schools maintain a receivable for the principal portion of the housing aid granted. When payment is received, the receivable is reduced. An entry is needed to remove the receivable, reduce fund balance in the Debt Service Fund, and record the full payment as revenue.

To expeditiously accomplish these goals, the use of the approved UCOA “Contra” accounts may be used.

Entries to be made would be as follows (only the OBJECT Segment is shown for ease of presentation). The entry to record a payment toward a receivable of $100,000 would be:

DR 10XXX Cash $100,000

CR 43202 School Housing Aid $100,000

The contra entry will be as follows:

DR 63202 School Housing Aid - Contra $100,000

CR 12XXX Accounts Receivable $100,000

The contra accounts will NOT be reported to the UCOA Database, so the first part of the entry accomplishes the goal of reporting the principal payment as revenue. The contra account (63202) is combined with the Revenue account (43202) in the internal reporting system. These two accounts offset each other with the resulting reduction in the asset being properly reflected on the Balance Sheet.

### *FAQ’s*

For additional information, refer to FAQ’s 52 and 262.

Special Education

### *Background*

This section focuses on the various rules and requirements related to accounting for Special Education Programs and Subjects.

### *Alignment of Segment Accounts for Special Education Expenditures*

Program 20 is generally used only with Subjects in the 2100 Series, but can also be used with Subject 2500 (Non-Instruction) and Subject 9900 (Allocation Holding Account), where allowed or required by an Object Intersection Rule.

Program 20 may NOT be used with Subject 0000 (General Education) except in conjunction with Objects 51302 (Professional Development – School) and 51303 (Professional Development – District). Also, Program 20 must align with Subject 0000 in conjunction with Object 51115 (Salaries – Substitutes) with Job Classification accounts 1295-1299 (Substitute Teachers) and Function 112 (Substitutes).

The Child accounts in the **2100 Series** (Special Education) are REQUIRED to be used for all Special Education expenditure transactions, unless an Object Intersection Rule for the Object used specifies otherwise. The Header account (Subject 2100) may not be used in any Account String.

The Subject 2100 Series may only be used in conjunction with Programs 20 (Special Education), 50 (Non-Public School Program) and 99 (Allocation Holding Account). No other Programs may intersect with the Subject 2100 Series.

### *District and Parental Placement of Special Education Students*

Function 431 is to be used with Program 20 (Special Education) and Subject 2100 Series (Special Education) when a student has been “**placed**” by the District in a School outside of the District.

If the student has been **Parentally** “placed” in a School outside of the District, i.e. placed by Parent decision, not by the District, then Function 431 is to be used with Program 50 (Non-Public Schools Programs) when used with Subject 2100 Series accounts.

### *District-Contracted Services from Private Schools*

Use Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers) for **district-contracted** therapeutic services **from** private schools for district Special Education for In-District Locations. For Out-of-District Locations, use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs). Examples include Occupational Therapists and Physical Therapists for non-public schools.

### *Hospitalized and Homebound Special Education Students*

For Hospitalized Special Education Students, use Location 08XXX, Program 20, and Subject 2107.

For Homebound, use Location 07905, Program 20, and Subject 2107.

Use the appropriate Function as it relates to the activity performed. Allowable Functions with Location 07905 are 111, 112, 113, 121, 122, 211, 212, 213, 214, 215, 216, 221, 222, 231, 232, 241, and 311.

### *Special Education Paraprofessionals*

Costs for special education paraprofessionals who serve in the classroom as an Instructional Paraprofessional in the same fashion as “regular” Instructional Paraprofessionals in Function 113 (Instructional Paraprofessionals) for In-District Locations. For Out-of-District Locations, use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs).

Costs for Special Education Paraprofessionals, such as personal care attendants who do not serve as an Instructional Paraprofessional, paraprofessionals are charged to Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers). For In-District Locations; for Out-of-District Locations, use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs).

### *FAQ’s*

For additional information, refer to FAQ’s 14, 241, 310, 311, 315, 360, and 383.

Special Revenue Funds and Revenue Objects

### *Background*

This section focuses on the various rules and requirements related to Special Revenue Funds – Fund Types 21 through 24.

### *Federal Revenues*

***Received through the State***

Revenues received from Federal Agencies passed through the State are recorded in Fund Type 21 (Federal Revenue through State).

***Received Directly from Federal Government***

Revenues received from Federal Agencies directly by Districts are recorded in Fund Type 22 accounts (Federal Revenue – Direct from Federal Government).

***Received from a Pass-Through Agency***

A key UCOA principle is to measure revenue from the Source that provides money or goods to a District. The identity of this Source will most often determine the specific Fund account to use for recording revenue. When an intermediate or Pass-Through Agency is involved, however, a further defining criterion is needed.

For example, a District receives grant funds from the Town related to a Federally-funded program. For this Grant, the Town was the Grant recipient and the District received only a portion of these funds. The Town will be responsible for reporting to the Federal Government how the Grants dollars were spent. In this example, to determine the Fund to use we must consider who must adhere to the requirements of the grant and who is further responsible to report the use of the funds to the Federal Government.

In this example when these requirements are the responsibility of the District, Fund Types 21 or 22 will be used. However, if the funds are received by the District via a Pass-Through Agency, the requirements of the granting source are not required to be followed by the District, and the Pass-Through Agency is responsible for reporting the use of funds to the Federal Government, then the Source should be the Pass-Through Agency, not the Federal Government. Therefore, with these facts, the District would use an appropriate Fund Type 24 account.

***Rules for other Related Revenue Objects***

Revenue Objects in the 44000 series are used almost exclusively with Fund Type 21 and 22 accounts except when a Mandatory Method Rule for an account in the Object 44000 series specifies otherwise. The following are exceptions to the rule:

* Object 44101 P.L. 81-874, Impact Aide
* *Use with Fund Types 10, 30, 31 and 32 only*
* Object 44103 JROTC Reimbursement
  + *Use with Fund Type 10 only*
* Object 44202 Medicaid Reimbursement
  + *Use with Fund Type 10 only*
* Object 44601 Food Service Reimbursements
  + *Use with selected Fund Type 60 accounts only*

### *Local Revenues*

Revenues received from Local resources including Foundations, Private Grants, and other Local sources are recorded in Fund Type 24 accounts (Local Revenue). These are further divided into subcategories as noted below.

Revenue Objects that will be used most often with Fund Type 24 Local Revenues are the following:

* Object 41920 Contributions and Donations from Private Sources
* Object 41924 Non-Cash Contributions and Donations from Private Sources

Note: Object 41990 (Miscellaneous Revenue) may not be used with Fund Type 24 accounts.

***Funds Types to Use for Local Revenues***

For donations received from Local Sources, the criteria for determining the Fund to use follows:

If the donor directs the use of the funds to be applied for a specific purpose, then use one of the accounts (or request a new one if necessary) in Fund Types 2401, 2402, 2403, 2404, 2405, or 2406 (see below).

|  |  |
| --- | --- |
| 2401xxxx | Local Revenue - Foundations |
| 2402xxxx | Local Revenue – Unclassified |
| 2403xxxx | Local Revenue - Corporate Grants |
| 2404xxxx | Local Revenue - Private Donation and Grants |
| 2405xxxx | Local Revenue - Other Restricted |
| 2406xxxx | Local Revenue – Custodial Accounts Under the Control of the LEA (refer to other rules related to Custodial Accounts) |

If the donor only specifies that funds be used at a specific school, then use one of the accounts in the 2405 Series (see below) for school types. The use of specific schools in this category is not allowed.

|  |  |
| --- | --- |
| 24050009 | Middle School Donors Program #1 |
| 24050041 | Elementary School Donors Program #1 |
| 24050042 | Elementary School Donors Program #2 |
| 24050043 | Middle School Donors Program #2 |
| 24050045 | High School Donors Program #1 |

***Local Revenues - Foundations Grants***

Grants and donations from Grants are recorded in the **2401**XXXX Series (Local Revenue – Foundations). Only one Fund account will be used per Foundation, unless multiple uses such as Champlin Foundation #1, Champlin Foundation #2 have been provided.

Districts may substitute an appropriate description to replace #1, #2, etc. in their accounting records for ease of identification. If multiple grants are received from a single Foundation where multiple accounts do not exist, they may be differentiated in the Location Segment as explained below.

We have allowed the use of such specific Location accounts with Revenue accounts in the internal books of the District under the following conditions: **The related Location accounts must be changed to 99998 in the “UCOA Upload File” before transmission to RIDE.**

***Local Revenue - Unclassified***

For Scholarships awarded and paid by the District from **other** than Fund Type 2402 (Local Revenue – Scholarships) and Fund Type 50 (Permanent Funds), use Object 53218 (Student Assistance) and Function 214 (Student Services - Instructional Related).

**NOTE: The following guidance was abated prior to adoption pending further review and analysis of the Office of the Auditor General. Until this issue is resolved and revised guidance is provided, Districts and Charter Schools may continue to use the Fund in Fund Type 2402 and Fund Type 50 related to Scholarships as previously authorized, consistent with other types of Revenue and Expenditures.**

*Effective July 1, 2016, the Office of the Auditor General concluded that Scholarship-related Funds in Fund Type 2402 and Fund Type 50 should instead be classified as an Agency Fund (Fund Type 90). This conclusion was based on the requirements of the donors of the assets held in these Funds. In these Funds, the District is merely an Agent holding funds for the disbursement of monies at the direction of the donor and not at the discretion of the District.*

*Accordingly, the balances and all activities of those specific Funds, shall be transferred to an appropriate Fund Type 90 account. This entails transfer of all Balance Sheet accounts to Fund Type 90 accounts. Further, all transactions currently accounted for in Revenue and Expenditures Objects, must also be transferred into appropriate Balance Sheet accounts in the Fund Type 90 accounts. This accomplishes the goal that those Revenue and Expenditures currently accounted for in Fund Type 2402 and Fund Type 50 are properly reflected in the UCOA Database. Henceforth, Fund Type 2402 formerly named Local Revenue – Scholarships, will hereafter be titled Local Revenue – Unclassified.*

*For purposes of clarity, consistent with the required accounting treatment of Agency Funds, revenues and expenditures arising from assets and transactions from the transferred Funds from Fund Types 2402 and 50, following transfer to Fund Type 90 accounts will no longer be recorded or reported as was previously required.*

***Local Revenues - Corporate Grants***

Corporate Grants are recorded in the Fund **2403**XXXX Series (Local Revenue – Corporate Grants). Only one Fund account will be used per Corporation. If multiple grants are received from a single Corporation, they can be differentiated in the Location Segment as explained below.

We have allowed the use of such specific Location accounts with Revenue accounts in the internal books of the District under the following conditions: **The related Location accounts must be changed to 99998 in the “UCOA Upload File” before transmission to RIDE.**

**Local Revenues – Private Donations and Gifts**

Private donations and gifts are recorded in the Fund **2404**XXXX Series (Local Revenue – Private Donations and Gifts). One generic Fund account was created: Fund 24040005 (Donation and Gifts). The use of this Fund is restricted from use by Districts and Charter Schools unless specifically assigned by RIDE.

**Local Revenues – Other Restricted**

Other sources of private donations and gifts are recorded in the Fund **2405**XXXX Series (Local Revenue – Other Restricted Donations and Gifts). One generic Fund account was created: Fund 24040005 (Donation and Gifts). The use of this Fund is restricted from use by Districts and Charter Schools unless specifically assigned by RIDE.

***Funds provided by PTO’s***

Effective beginning on July 1, 2020, the Auditor General requires that all Districts and Charter Schools shall thereinafter collect and account for all transactions for all relevant Asset, Liability, Equity, Revenue, and Expenditure accounts, the activities of Student Activity accounts, PTO’s and similar organizations. Such transactions are to be collected and reported in **Fund Type 90 (Custodial Funds)** or as noted below, with selected circumstances, in **Fund Type 2406 (Local Revenue – Custodial Accounts Under the Control of the LEA)**.

When monies are provided by PTO’s and other similar organizations to Districts to purchase supplies, equipment, coaches compensation etc., such transactions are to be reported in **Fund Type 2406** accounts. All other transactions from such entities shall be accounted for **Fund Type 90** accounts only.

The previous rules for Accounting for Funds provided by PTO’s are no longer effective and are herein stricken: ~~Districts must collect and account for only the gross changes in each Agency Fund on the Balance Sheet. Districts are required to report Custodial Funds in the annual audited financial statements as required by GAAP.~~

### *State Revenues*

Revenues received from State Agencies are recorded in Fund Type 23 accounts (State Revenue).

Revenue Objects in the 43000 series are used almost exclusively with Fund Type 23 accounts except when a Mandatory Method Rule for an account in the Object 43000 series specifies otherwise. The following are exceptions to the rule:

* Object 43101 Unrestricted Grants in Aid – State Sources
  + *Use Fund Type 10* ***only***
* Object 43201 Restricted Grants in Aid – State Sources
  + *May also use Fund Types 30, 31, and 32*
* Object 43202 School Housing Aid
  + *Use Fund Types 30, 31, 32, and 40* ***only****. Fund Type 40 may* ***only*** *be used by Regional School Districts or Charter Schools.*
* Object 43401 Food Service – State Matching Funds
  + *Use Fund Type 60* ***only.***
* Object 43402 Food Service – School Breakfast Reimbursement
  + *Use Fund Type 60* ***only.***

### *FAQ’s*

For additional information, refer to FAQ’s 314, 389, 410, and 415.

Student Transportation Costs

### *Background*

This section focuses on the various rules and requirements related to Transportation for Students, including contracted transportation systems, self-operated systems, and related issues.

### *Bus Passes for Students Riding Public Transportation*

Use Object 55110 (Student Transportation Purchased from another School District, Individuals, and Public Carriers within the State) for bus passes for students that will be riding public transportation to travel to another location in lieu of a District providing a bus for them to ride.

### *Contracted Student Transportation Systems*

Costs of transporting students that are contracted from other Districts, Individuals, Public Carriers and other Third-Party Contractors are recorded in the Object 55100 Series (Student Transportation Services).

Use Object 55110 (Student Transportation Purchased from another School District, Individuals, and Public Carriers within the State) for amounts paid to other school districts within the state for transporting students to and from school and school-related events. Also include payments to individuals who transport themselves or their own children or for reimbursement of transportation expenditure/expenses on public carriers.

Use Object 55120 (Student Transportation Purchased from another School District outside the State) for amounts paid to other school districts outside the state.

Use Object 55111 (Transportation Contractors) for payments to Third-Party Contractors that, pursuant to a contract, transport students to and from school and other school-related activities such as athletic events, field trips, etc.

Use Object 55121 (Vehicle Registration for Student Transportation Vehicles) for vehicle registration costs related to student transportation vehicles.

Expenditures for renting buses that are operated by personnel on the District payroll are not recorded in the 55100 Series but in Object 54602 (Rental of Equipment and Vehicles).

### *Function Segment Use Rules*

***Transportation-related Functions***

For Student Transportation-related costs, use the following Function accounts for the purposes noted. In each case, use as appropriate and allowed by the Object Intersection Rules for each Object used.

* Function 122 (Instructional Materials, Trips, and Supplies) for Instructional Field Trips.
* Function 213 (Extracurricular) for Extracurricular-related Transportation.
* Function 433 (Enterprise and Community Service Operations) for Transportation related to Community-wide operations (such as a Sports Camp).
* Function 311 (Transportation) for transporting students to In-District Locations. Use Function 311 for transporting students to and from school and for all other purposes related to transporting students, when Functions 122, 213, 433, and 431 are not applicable. For Transportation related Objects in the 55100 series, Function 311 is only used with In-District Locations, and Subjects 2142, 2500, 2701, 2702, 2703, or 2704, each where applicable.
* Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) for transporting students to Out-of-District Locations for all purposes.

### *Location Segment Use Rules*

Nearly all costs incurred in transporting students must be charged to School Locations (Locations Types 03-15, 17, 23-25, 33-35, 43-45, or Locations 03999, 04999, 05999, and 08999). Additional details and guidance is provided below.

***Use of Location Types 01 and 02***

Districts may use Location Type 01 (Education Services) Location Type 02 (Business Services) throughout the year for purposes of temporarily accumulating Transportation-related costs for ease of analysis. In Location Type 02, the account used most often is Location 2600 (Transportation).

However, by the end of the year when data is included in the UCOA Database, there should be no remaining costs associated with Location Type 01 related to Student Transportation Costs in the Object 55100 Series.

Also, for Location Type 02, for the same purpose, the costs that directly benefit or relate to the transportation of students (as defined in Function 311) should be transferred to appropriate School Location accounts. The only costs that should remain in Location Type 02 accounts are those that do not meet the definition of Functions 311 and 431, such as a high-level Director of Transportation, directly related administrative support staff, and non-compensation and non-benefit charges directly related to supporting such Student Transportation activities.

All other costs need to be transferred to the School-Location accounts noted above.

***Guidance on using Location 02600 (Transportation) prior to Distribution to Schools***

In Location 02600, some Districts record payroll and benefit expenditures for bus mechanics that repair many buses used each day.  Determining the exact costs at the school level is problematic as on any given day any bus may be used for transportation of elementary, middle, or high school students – they are not necessarily specifically assigned to individual schools. Districts may also maintain other transportation “operational” costs in Location 02600 that are also required to be allocated to schools.

To address the problem of determining costs to be charged to Schools, guidance on how best to meet UCOA requirements related to Transportation costs contained in Location 02600 is provided below.

*Related to the costs of the mechanics repairing buses, for UCOA purposes, it is not necessary to track costs to individual buses.  What is required is that these costs be reported at the level to which the buses provide service and that is the School level.  Of the Objects generally used for Benefits, most allow the use of Location 08999 (All Schools Allocation Holding Account) to allocate the costs via the UCOA Allocation Tool using the Weighted Payroll Method.  For Compensation accounts, Location 08999 may not be used.*

*However, to efficiently allocate the Compensation related costs, a reasonable estimation of the costs by school can be made.  This can be done using the number of students or another logical allocation method that will provide a reasonable estimate of the costs for each School.*

*Related to the costs for other types of transportation-related expenditures in Location 02600, the use of Location 08999 is also allowed using the Weighted Payroll Method, excluding Compensation costs, which may also be determined with a logical allocation method.*

*Instead of using the All Schools Allocation Holding Account (08999) Districts may also use more specific Location Allocation Accounts as follows:*

* *Elementary Schools Allocation Holding Account (03999)*
* *Middle Schools Allocation Holding Account (04999)*
* *High Schools Allocation Holding Account (05999)*

***Use of Location 15902***

Location 15902 (Transportation – Out of District Locations) is used for costs associated with transportation of students to schools and locations that are classified as “Out-of-District”. Out-of-District Locations are locations "owned or controlled" by other entities, irrespective of their geographic location. Districts may use specific Out-of-District locations in Location Types 07-08 and 10-13, or alternatively use Location 15902. With Location 15902, the following Segment intersections will apply except where the Object Intersection Rule for each Object used requires otherwise.

* Function 431 only.
* Program Series 10 and Programs 20 – 50.
* With Program 20 use only Subject 2142 (Transportation). With Program 50, use any allowable Subject account including Subject 2142 where applicable to Special Education and an Out-of-District Location. For all other Program accounts, use any allowable Subject account except for Subject 2142.
* Objects in the 55100 Series for Contracted Services and Objects related to Compensation, Benefits, and Transportation supplies for District-Operated Transportation services.
* Job Classification – Use standard rules related to Object accounts.

***Other Transportation-related Function Rules***

Costs for Crossing Guards is charged to Function 313 (Safety), not to Function 311 (Transportation).

**Do not charge any costs related to Transportation to Function 332 (Business Operations).**

### *Maintenance and Other Transportation Costs*

Maintenance and Other Transportation-related costs are accounted for in the Object 54300 Series (Repairs and Maintenance Services) and with the Object 56200 Series (Facilities, Energy, and Transportation Maintenance and Supplies).

In the Object 54300 Series, the most common Object to use is Object 54314 (Maintenance and Repairs – Student Transportation Vehicles; Service Contracts and Agreements), but others may be used as applicable.

In the Object 56200 Series, the most common Object to use is listed below, but others may be used as applicable.

* Object 56202 Gasoline.
* Object 56203 Diesel Fuel.
* Object 56207 Vehicle Maintenance Supplies/Parts.

Charges to Object 56207 are not to be used with Academic Classes related to Vehicles and classes including the use of or study of Vehicles, e.g., Subjects 1404 (Automotive) and 1405 (Construction). For vehicle supplies and parts used in conjunction with such Subjects, use Object 56101 (General Supplies and Materials) only.

***Follow the Bus Concept***

The “*Follow the Bus Concept”* requires that costs related to fuel, maintenance, and other similar costs related to the operation of Buses be accounted for consistent with the activities for which the Buses have been utilized. For example, costs of diesel fuel for buses is charged to Object 56203 (Diesel Fuel). One use of this fuel is for transporting students to and from athletic events, another use is for daily transportation to and from school.

Pursuant to the “*Follow the Bus Concept”*, the fuel used for transporting student to and from athletic events, is charged to Object 56203 with Function 213 (Extracurricular). The fuel used for transporting student to and from school is charged to Object 56203 and with Function 311 (Transportation). In this way, the costs of the fuel are aligned with the operational use of the bus.

***Bus Inspections Costs***

Districts that contract for Student Transportation Systems generally pay the Contractor for the cost of inspecting Buses. For these costs, use Object 54310 (Non-Technology-Related Maintenance and Repairs).

### *Revenue Objects related to Transportation Fees*

Revenue for Transportation Fees is recorded in the following Objects. All of these Object accounts are only used with Fund Type 10 (General Fund) or with Fund Type 60 (Enterprise Funds).

* Object 41410 Transportation Fees from Individuals.
* Object 41420 Transportation Fees from Other Governmental Sources within the State.
* Object 41421 Transportation Fees from Other Districts inside the State.
* Object 41430 Transportation Fees from Other Governmental Sources outside the State.
* Object 41431 Transportation Fees from Other Districts outside the State.
* Object 41440 Transportation Fees from Other Private Sources (Other than Individuals).

### *Self-Operated Student Transportation Systems*

For Districts that operate their own Student Transportation Systems, employee-related costs are recorded in the Object 51000 Series (Personnel Services – Compensation) and Object Series 52000 Series (Personnel Services – Employee Benefits). Use other Object accounts as applicable for self-operating systems. Object 55100 Series is not used for self-operated systems.

***Bus-related Costs for Districts with Self-Operated Systems***

Districts that operate their own Student Transportation Systems periodically purchase new or additional buses. For the purchase of buses, use Object 57303 (Buses). The segment intersections for Object 57303 are as follows:

* Fund: Use any Fund Type except 40 and 90.
* Location: Use Location 00000 only, however Location 15902 must be used if a fleet of buses is used exclusively for Out-of-District locations.
* Function: Use Function 422 only for the initial purchase(s) of a bus or buses.   
  Use Function 311 with Location 00000 or Function 431 with Location 15902, as appropriate, for additional costs following the initial purchase.
* Program: Use any Program except 97, 98, and 99.
* Subject: Use Subject 2142 or 2500 with Program 20, as appropriate, and Subject 2500 with all other allowed Programs.
* Job Classification: Use Job Classification 0000 only.

The use of Function 422 for Bus Purchases will not impact the operational definition of “Per-Pupil Costs” as Function 422 is excluded from the population of costs for that purpose.

We recognize that purchasing buses versus contracting for bus services through a Third-Party Contractor allows for variances in comparisons to other Districts that contract for bus services instead of operating their own bus system.

For those Districts that contract for Student Transportation services, the payment to the contractor includes the recovery of the cost of the buses by the contractor. To not include a comparable charge in the books of Districts who operate their own bus services could distort the analysis to those which contract. Accordingly, to provide for better comparability, the following method is **required for use by Districts who operate their own Student Transportation busing services, known as the *“Bus As-If Costs Rule”***.

* + - * In the year of the acquisition of a bus or buses, the cost of the purchase must be charged to Function 422. Note: The term “bus” or “buses” is intended to be generic for purposes of the related Mandatory Method Rule. Accordingly, such related Mandatory Method Rule is also applicable to other purchased vehicles that are designed to transport multiple passengers that can be otherwise contracted for from a private contractor.
      * The District shall determine a reasonable Estimated Useful Life of such purchased buses.
      * Using the Estimated Useful Life of such purchased buses, the District shall use the Straight-line cost allocation method to calculate an annual amount representing a proportionate charge for the use of such purchased buses.
      * The District shall charge the amount representing the use of such purchased buses to appropriate Locations accounts, Function 311 or Function 431 as required, appropriate Program accounts, Object 57303, Subject 2500 or 2142 as required, and Job Classification 0000. In the year of acquisition, the amount may be prorated for the period from the purchase date to the end of the fiscal year. The charge shall be continued until the total cost has been charged over the period of the Estimated Useful Life.
      * To keep the Districts books in balance and properly stated for GAAP and internal reporting purposes, the Contra accounts must be used. Accordingly, a “mirror” of the Account String and amounts noted in the previous item must be recorded as a credit to the same segment accounts except the Object used shall be Object 77303 for all periods to which such charges are made to Object 57303.

### *Service Exchange Transactions related to Transportation*

Some Districts, have entered into a service-exchange transaction often called a barter transaction. Transactions of this nature commonly involve Revenue and Expense. Below is an example of a service-exchange transaction and how to account for the transaction.

A District has a long-term agreement with the Town in which the District bears the transportation costs of the Towns’ recreation program in exchange for the Town to plow/sand several of our larger schools at no cost to the District.

Although service-exchange transactions often involve the recording of both Revenue and Expenditures, in this example case, revenue should not be recorded.  In essence, the costs incurred are transportation costs that have been exchanged for Building Upkeep and Maintenance costs that are recordable in Function 321.  The UCOA solution is to charge these costs to what they were spent to obtain - *Building Upkeep and Maintenance.*

Accordingly, the Compensation and Benefit Object accounts used to record the Transportation costs may remain the same. Other costs incurred related to Function 311 instead should be changed to Function 321; the Location(s) accounts should coincide with the locations where the work was performed by the Town, and use also Program 10 and Subject 2500. There would no change in the Job Classification accounts.

This methodology should be followed for all similar transactions to ensure the costs incurred will reflect what was “purchased” in the service exchange.

### *Student Transportation and Contracted Nurses*

The cost of contracted nurses who ride buses with students is charged to Object 53417 (Contracted Nursing Services).

### *Transportation Costs paid by Charter Schools to Districts or Other Providers*

Transportation costs paid by Charter Schools to Districts to reimburse Districts for Transportation services provided by the Districts on behalf of the Charter Schools are to be treated as in same manner as Transportation payments to other Transportation providers.

### *Vehicle Insurance for Vehicles used for Student Transportation*

Use Object 55206 (Fleet/Vehicle Insurance) for insurance of vehicles or fleets of vehicles. For the following Location Types and all Programs except Program 20, use the designated Subject accounts:

* Location Type 14 (Adult Education) Use Subject 2701
* Location Types 23-25 (Summer School) Use Subject 2702
* Location Types 33-35 (After School) Use Subject 2703
* Location Types 43-45 (Before School) Use Subject 2704

For all other Location Types, use Subject 2500 (Non-Instruction) only. Use Subject 2500 also with Program 20 for transportation of Special Education students. Do not use Subject 2142 (Transportation) as the definition of this account does not include these types of costs.

### *Vehicle Registration for Construction Vehicles provided for Student Use*

Use Object 54904 (Vehicle Registration – Non-Student Transportation) for Vehicle Registration costs for Construction Vehicles that are used to transport materials and students to construction sites where the students, under the supervision of the teacher, perform various tasks.

These costs are for a vehicle that is used for the benefit of students, but not for transporting students, so Object 54904 is appropriate. With this scenario, also use Function 122, Program 30, and Subject 1400.

### *FAQ’s*

For additional information, refer to FAQ’s 114, 139, 156, 217, 220, 263, 274, 275, 308, 341, 349, 352, 371, 380, and 391,

Subject Segment Rules

### *Overview*

This section focuses on the various rules and requirements related accounting and reporting issues germane to the Subject Segment. Includes various Mandatory Method Rules, General Rules, and other guidance on specific topics.

A Subject is a specific curriculum area such as Mathematics, Science, or Art containing a plan of activities and procedures designed to accomplish a predetermined and detailed set of objectives. The numbering methodology and content for this segment will be uniform in the UCOA.

The **Subject** segment is comprised of four digits (XXXX), with a Parent-Child (PPCC) hierarchy

The first component (Parent) is comprised of two digits and represents major categories of subjects, such as Mathematics, Science, or Special Education. All Parent level accounts will end in 00, for example: Mathematics is Subject 1500, where 15 represents the Parent portion of the account.

The second component (Child) is comprised of two digits and represents subcategories of the major subjects. Other than 00, other accounts not ending in 00 are may be used at the option of the District except where use if required. This optional component was created to provide additional flexibility to Districts for local purposes. The Child level must be used as indicated.

All four digits are required to be used in all cases.

### *Adult Education (Subject 2701)*

To comply with the *“Essence of the Flavor Concept”*, costs for Adult Education may be aligned with most Subject accounts as allowed by Object Intersection Rules, but often will intersect with Subject 2701 (Adult Education).

The *“Dual Identification Concept”* requires that Adult Education activities must be identified in at least two Segments, one of which must be the Location Segment. The other may be either the Program Segment or the Subject Segment that align with each activity. This rule is always followed, except in the following instances:

* If the Object Intersection Rule for the Object used requires specific accounts in the Program and Subject Segments other than Program 61 and Subject 2701, those specifically required accounts must be used. The same applies to the Location Segment.
* If the charge is related to Special Education, then Program 20 and Subject 2100 series accounts must be used. With Program 20, Subject 2701 may not be used.
* If the charge is related to Bilingual/ESL and Adult Education, then Program 40 must be used with Subject 2701 only.
* To conform to the requirements of the use of Program 40, Subject accounts 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may not be used with Adult Education Locations.

Below is a use-matrix for the Program and Subject Segments for complying with the various After School-related rules for the following Locations:

* 14906 Instructional-related costs for Adult Education Students
* 01800 Administrative Costs related to Adult Education activities

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### *After School (Subject 2703)*

To comply with the *“Essence of the Flavor Concept”,* costs for After School may be aligned with most Subject accounts as allowed by Object Intersection Rules, but often will intersect with Subject 2703 (After School).

The *“Dual Identification Concept”* requires that After School activities must be identified in at least two Segments, one of which must be the Location Segment. The other may be either the Program Segment or the Subject Segment that align with each activity. This rule is always followed, except in the following instances:

* If the Object Intersection Rule for the Object used requires specific accounts in the Program and Subject Segments other than Program 63 and Subject 2703, those specifically required accounts must be used. The same applies to the Location Segment.
* If the charge is related to Special Education, then Program 20 and Subject 2100 series accounts must be used. With Program 20, Subject 2703 may not be used.
* If the charge is related to Bilingual/ESL, then Program 40 must be used with Subject 2703 only.
* To conform to the requirements of the use of Program 40, Subject accounts 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may not be used with After School Locations.

Below is a use-matrix for the Program and Subject Segments for complying with the various After School-related rules for the following Locations:

* 33903 or 33XXX Instructional-related costs for Elementary After School Students
* 34903 or 34XXX Instructional-related costs for Middle After School Students
* 35903 or 35XXX Instructional-related costs for High After School Students
* Location Type 01 Administrative Costs related to After School activities



### *Before School (Subject 2704)*

To comply with the *“Essence of the Flavor Concept”,* costs for Before School may be aligned with most Subject accounts as allowed by Object Intersection Rules, but often will intersect with Subject 2704 (Before School).

The *“Dual Identification Concept”* requires that Before School activities must be identified in at least two Segments, one of which must be the Location Segment. The other may be either the Program Segment or the Subject Segment that align with each activity. This rule is always followed, except in the following instances:

* If the Object Intersection Rule for the Object used requires specific accounts in the Program and Subject Segments other than Program 64 and Subject 2704, those specifically required accounts must be used. The same applies to the Location Segment.
* If the charge is related to Special Education, then Program 20 and Subject 2100 series accounts must be used. With Program 20, Subject 2704 may not be used.
* If the charge is related to Bilingual/ESL, then Program 40 must be used with Subject 2704 only.
* To conform to the requirements of the use of Program 40, Subject accounts 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may not be used with Before School Locations.

Below is a use-matrix for the Program and Subject Segments for complying with the various After School-related rules for the following Locations:

* 43904 or 43XXX Instructional-related costs for Before School - Elementary School Students
* 44904 or 44XXX Instructional-related costs for Before School - Middle School Students
* 45904 or 45XXX Instructional-related costs for Before School – High School Students
* Location Type 01 Administrative Costs for Before School activities

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### *Balance Sheet Subject Accounts (Subject 9700)*

All Balance Sheet Object accounts intersect with Subject 9700 only.

Districts may also use *Expenditure-related* Subject accounts (Subjects 0000 through 3000) when recording items such as school-based receipts instead of using Subject 9700.

We have allowed the use of such specific Subject accounts with Revenue accounts in the internal books of the District under the following conditions: **The related Subjects accounts must be changed to 9700 in the “UCOA Upload File” before transmission to RIDE.**

The use of Expenditure-related Subjects in the UCOA Database is not allowed as it will distort queries drawn from the Subject segment that are not limited to Expenditures only.  That is, if amounts from Balance Sheet Object accounts are combined with the amounts for Expenditures for Subject accounts, the actual results of such Subject accounts will be distorted.

### *Career Technical Education (Subject 1400 Series)*

***Provisionally Approved and Non-approved CTCs***

**Effective 7/1/20 the following guidance is stricken and removed from UCOA:** ~~A District or Charter School that has an Approved Career Technical Center (CTC) must use Program 30 for those Subjects that are included in the Approved CTC. For these, the use of detail Subject accounts is required (e.g. 1405 for Construction, 1428 for Machine Technology). Note: A District may also provide classes in the Subject 1400 series that are not included in the Approved CTC; for these, use Program 10 instead of Program 30 and optionally use either Subject 1400 or the detail accounts in the Subject 1400 series.~~

~~A District or Charter School that has a Provisionally Approved CTC must also use Program 30 for those Subjects that are included in the Provisionally Approved CTC. For these, the use of detail Subject accounts is required (e.g. 1405 for Construction, 1428 for Machine Technology). Note: A District may also provide classes in the Subject 1400 series that are not included in the Provisionally Approved CTC; for these, use Program 10 instead of Program 30 and may use Subject 1400 or the detail accounts in the Subject 1400 series.~~

~~For those Districts or Charter Schools that do not have either an Approved CTC or a Provisionally Approved CTC, but that have students who attend such classes in other Districts or Charter Schools, use the specific ID for the Type 07 (Other District Schools) or Type 10 (Charter School) Locations with Program 30 and the specific Subject account.~~

***Computer Technology Classes***

Subject 1415 (Computer Information Systems/Technology) should only be used in conjunction with classes designated as Career and Technical Education. For general education classes that teach basic skills such as keyboarding and other general computer skills, use Subject 2000 (Technical Education/Computer Technology) for Middle and High Schools. For Elementary Schools, use instead Subject 0014 (Elementary – Computer and Keyboarding).

***After School Athletic Programs***

A **General Program/Subject Rule** related to Subject 1400 (Career and Technical Education) contains this requirement:

***The Program 90 Subject Rule.*** *Any after-school athletic program activities with Program Subject 1400 Series (Career and Technical Education) must be reported in Program 90 (Co-Curricular and Extracurricular Activities) unless the application of the rule would violate an Object Intersection Rule for each Object used.*

### *Co-Curricular Activities – Athletics (Subject 2200 Series)*

***Source and Use of Subject 2200 Series Accounts***

The Athletic accounts in the Subject 2200 Series are based on the Interscholastic Athletic competition guidelines.

For sports designated as Female, that sport is restricted to females only. For sports designed as Coed, that sport may include both male and female athletes.

Subject 2200 Series may NOT be used with Elementary Schools as Interscholastic Athletic competitions are not allowed in Elementary Schools.

***Stipend Payments***

Use Object 51403 (Stipend - Athletic Directors/Extracurricular Directors) for stipends (in addition to standard compensation recorded in Object 51110 (Regular Salaries)), paid to an Athletic Director related to Subjects in the 2200 Series (Co-Curricular Activities – Athletics).

Use Object 51404, (Stipend - Athletic Coaches/Extracurricular Advisors) for employees that are paid on a regular or irregular basis for serving as an Athletic Coach related to Subjects in the 2200 Series (Co-Curricular Activities – Athletics) only.

Also with Object 51404, use only Job Classifications in the 1800 Series (Student Activity Advisors and Coaches (Stipend Staff only)) for Coaches who are also employees with other duties.

For Coaches that only serve as Coaches, use Object 51404 and only Job Classifications in the 4800 Series (Student Activity Advisors and Coaches) only.

Subject 2200 Series accounts may be used with High Schools and Middle Schools only (for Middle School grades above Grade 6 only).

### *Co-Curricular Activities – Non-Athletics (Subject 2300 Series)*

***Stipend Payments***

Use Object 51403 (Stipend - Athletic Directors/Extracurricular Directors) for stipends (in addition to standard compensation recorded in Object 51110 (Regular Salaries)), paid to an Extracurricular Director related to Subjects in the 2300 Series (Co-Curricular Activities – Non-Athletics).

Use Object 51404, (Stipend - Athletic Coaches/Extracurricular Advisors) for employees that are paid on a regular or irregular basis for serving as an Extracurricular Advisor related to Subjects in the 2300 Series (Co-Curricular Activities – Non-Athletics).

Also with Object 51404, use only Job Classifications in the 1800 Series (Student Activity Advisors and Coaches (Stipend Staff only)) for Advisors who are also employees with other duties.

For Advisors that only serve as Advisors, use Object 51404 and Job Classifications in the 4800 Series (Student Activity Advisors and Coaches) only.

Subject 2300 Series accounts may be used by all School types, including Elementary Schools.

### *Dual Language Classes*

For Dual Language Classes (classes taught in two languages), the costs associated with that class, including compensation costs, benefit costs, supplies, materials, and textbooks, etc., should be divided proportionally between Subject accounts as follows:

* For Elementary Schools, costs are to be allocated between Subject 0600 (ESL/Bilingual) and either Subject 0000 (General Education) or Subject 0010 (Elementary – Foreign Languages), unless in any case, the application of the rule would violate an Object Intersection Rule for each Object used.
* For Middle or High Schools, costs are allocated between Subject 0600 (ESL/Bilingual) and either Subject 0000 (General Education) or Subject 0700 (Foreign Languages), unless in any case, the application of the rule would violate an Object Intersection Rule for each Object used.

### *ESL and Bilingual (Subject 0600 Series)*

Subjects 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may **not** be used with Summer School Locations (Location Types 23, 24, and 25), After School Locations (Location Types 33, 34, and 35), or Before School Locations (Location Types 43, 44, and 45).

To satisfy the requirements of the *“Dual Identification Concept”* with those Location Types for Bilingual or ESL Education, Subject 2702 (Summer School) must be used for Summer School, Subject 2703 (After School) must be used for After School, and Subject 2704 (Before School) must be used for Before School activities. Further, for Summer School, After School, and Before School, Program 40 (Bilingual/ ESL Education) must be used unless the application of this rule would violate an Object Intersection Rule for the Object used.

### *General Function/Subject Rules*

***Related to Subject 0000***

A **General Function/Subject Rule** related to Subject 0000 (General Education) contains this requirement:

***The Subject 0000 Function Rule.*** *Unless the application of this rule would violate a rule or rules of a higher authority, Subject 0000 (General Education) is generally only used with Functions 511 (Principals and Assistant Principals), and 512 (School Office), Functions in the 100 Series (Instruction), 200 Series (Instructional Support), except Function 216 (Student Health Services – Medical).*

To illustrate this point, as noted above Function 512 is generally only used with Subject 0000. If an Object contains an Object Intersection Rule that allows for Function 512, but disallows Subject 0000, requiring instead the use of Subject 2500 (Non-Instruction) only, this may seem inconsistent, creating a paradox of what Subject account to use.

However, there is an Order of Precedence in application of the various rules, such that rules of a higher order “trump” other rules. The Order of Precedence Rules are followed in this order:

* Object Intersection Rules.
* Header Account Rules.
* Mandatory Method Rules.
* Allocation Rules.
* General Rules (e.g. General Function/Subject Rules).
* Optional Use Rules.
* Guidelines.
* Data Upload Method Rules.

For example, an “Object Intersection Rule” (the rules related to each Object account) takes precedence over all other rules. A General Rule such as “Function 512 will be aligned with Subject 0000” is a secondary rule and must be followed unless it is inconsistent with an Object Intersection Rule or any other rules above a General Rule in the Order of Precedence.

To the specific example, the Object selected contains an Object Intersection Rule restricting the use of Subject 0000 and requiring the use of Subject 2500. Therefore, the Object Intersection Rule must be followed and the General Rule is not applied with this Object.

In other words, using this question as an example, charges to Function 512, will be assigned to Subject 0000 or other applicable Subjects other than Subject 2500, except where Object Intersection Rules for specific Object accounts require another Subject(s) or disallow Subject 0000. Since the Object Intersection Rules for the Object selected restricts use to Subject 2500, then Subject 2500 must be used.

***Related to Subject 2500***

A **General Function/Subject Rule** related to Subject 2500 (Non-Instruction) contains this requirement:

***The Subject 2500 Function Rule.*** *Unless the application of the rule would violate a rule or rules of a higher authority, Subject 2500 (Non-Instruction) is generally used with all Functions* ***except*** *Functions 511 (Principals and Assistant Principals) and 512 (School Office), Functions in the 100 Series (Instruction), and Functions 211 (Guidance and Counseling), 212 (Library and Media), 214 (Student Services – Instructional Related), 215 (Academic Interventions), 221 (Curriculum Development), Subject 223 (Sabbaticals), 231 (Program Management) and 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers).*

*Refer to the Account Level Use Rules and Requirements for the precedence order of UCOA Rules.*

***Use of specific Subjects in lieu of Subjects 0000 and 2500 when an Object Intersection Rule requires such use***

Many Object accounts require the use of Subject 0000 (General Education) only and others where only Subject 0000 and Subject 2500 (Non-Instruction) are the only accounts allowed. We are often asked if specific-topic Subject accounts (e.g. 1500 - Mathematics or 1700 - Natural Sciences) can be used in place of Subject 0000 or 2500 with this Objects that have such restrictions.

The answer is no, they may not. Using specific-topic Subjects is not allowable where the Object Intersection Rule specifies Subject 0000 only such as Object 52701 (Unemployment) or Subjects 0000 and 2500 only such as Object 51135 (Retroactive Salary).

However, in Objects that do not contain restrictive uses to specific Subjects, use of specific-topic Subjects is required, when applicable. This requirement stems from the guidelines of the Mandatory Method Rules for the different types of Schools. For Elementary Schools, the specific Subject accounts that can be used is limited, for Middle and High Schools, there are few limitations. The reason for this requirement is to establish data consistency and data quality within the Rhode Island Districts and to maintain the integrity of the annual UCOA Database.

***Subject 0000 and Program 20***

Subject 0000 (General Education) may NOT be used with Program 20 (Special Education) except with the following Expenditure Object accounts

* *51113 (Professional Days);*
* *51115 (Salaries – Substitutes) for those Substitutes charged to Function 112;*
* *51302 (Professional Development – School);*
* *51303 (Professional Development – District);*
* *53301 (Professional Development and Training Services);*
* *53303 (Conferences/Workshops); and*
* *Any other Object with an Object Intersection Rule that allows or requires such use.*

### *Guidance (Subject 0800)*

Subject 0800 is associated with Guidance Counselors ONLY and their interaction with students inside and outside of the classroom.

Subject 0800 (Guidance) is used with Function 211 (Guidance and Counseling) for activities outside the classroom.

For activities inside the classroom, Subject 0800 will generally align with Functions 111 (Instructional Teachers), 112 (Substitute Teachers), 113 (Instructional Paraprofessionals), or 122 (Instructional Materials, Trips, and Supplies) for in-class instruction.

### *Hospitalized and Homebound Students*

***Special Education Students***

For Special Education students that are hospitalized or homebound use Subject 2107 (Homebound/Hospitalized (Census Cost Center 32207) with Program 20.

For Special Education students that are hospitalized, use Location Type 08 and the appropriate School Number.

For Special Education students that are homebound, use Location 07905 (Homebound/Home Instruction).

Use the appropriate Function as it relates to the activity performed. Allowable Functions with Location 07905 are 111, 112, 113, 121, 122, 211, 212, 213, 214, 215, 216, 221, 222, 231, 232, 241, and 311.

***Non-Special Education Students***

For Non-Special Education students that are hospitalized, use Subject 0030 (Hospitalized – Non-Special Education Students), Location Type 08 with the appropriate School Number and Programs 10, 30, 40 or 62 only.

For Non-Special Education students that are homebound, use Subject 0000 (General Education), Location 07905 (Homebound/Home Instruction), and Programs 10, 30, 40 or 62 only.

### *Instructional Coaches*

Costs associated with Job Classification 1900 (Instructional Coaches) are recorded in the Subject(s) for which they provide coaching and to Function 222 (In-Service, Staff Development, and Support) unless the application of the rule would violate a rule or rules of an Object Intersection Rule for each Object used.

### *Non-Instruction (Subject 2500)*

***Nurses***

For Nurses and other non-standard instructors included in Function 216 (Student Health Services - Medical) who teach classes representing **less** than 10% of their time, all of their time is charged to Subject 2500 (Non-Instruction) unless the application of the rule would violate an Object Intersection Rule.

For Nurses and other non-standard instructors included in Function 216 (Student Health Services - Medical) who teach classes representing **more** than 10% of their time, the Instruction-related costs must be charged to Subject 0000 (General Education) unless the application of the rule would violate a rule or an Object Intersection Rule.

Therefore, the default Subject for Nurses is Subject 2500, unless the application of the rule would violate an Object Intersection Rule.

Each District must determine the percentages in a manner that will produce a reasonably accurate estimation and is consistent with their internal policies.

***Tuition Expenditure Objects***

Tuition Objects should only reflect the Instructional-based Subjects for which the Tuition has been paid. Subject 2500 is used for all Non-Instructional related costs. Accordingly, Subject 2500 may **not** be used with Objects in the 55600 Series.

***General Function/Subject Rule related to Subject 2500***

A **General Function/Subject Rule** related to Subject 2500 (Non-Instruction) contains this requirement:

***The Subject 2500 Function Rule.*** *Unless the application of the rule would violate a rule or rules of a higher authority, Subject 2500 (Non-Instruction) is generally used with all Functions* ***except*** *Functions 511 (Principals and Assistant Principals) and 512 (School Office), Functions in the 100 Series (Instruction), and Functions 211 (Guidance and Counseling), 212 (Library and Media), 214 (Student Services – Instructional Related), 215 (Academic Interventions), 221 (Curriculum Development), Subject 223 (Sabbaticals), 231 (Program Management) and 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers).*

To illustrate this point, Function 311 (Transportation) is generally only used with Subject 2500. If an Object contains an Object Intersection Rule that allows for Function 311, but disallows Subject 2500, requiring instead the use of Subject 0000 (General Education) only, this may seem inconsistent, creating a paradox of what Subject account to use.

However, there is an Order of Precedence in application of the various rules, such that rules of a higher order “*trump*” other rules. The Order of Precedence Rules are followed in this order:

* Object Intersection Rules.
* Header Account Rules.
* Mandatory Method Rules.
* Allocation Rules.
* General Rules (e.g. General Function/Subject Rules).
* Optional Use Rules.
* Guidelines.
* Data Upload Method Rules.

For example, an “Object Intersection Rule” (the rules related to each Object account) takes precedence over any other rules. A General Rule such as “Function 311 will be aligned with Subject 2500” is a secondary rule and must be followed unless it is inconsistent with an Object Intersection Rule or any other rules above a General Rule in the Order of Precedence.

In other words, using this question as an example, charges to Function 311, will be assigned to Subject 2500 except where the Object Intersection Rules for specific Object accounts require other Subject(s) and disallows Subject 2500.

### *Nurses that also Teach Classes*

For Nurses and other non-standard instructors included in Function 216 (Student Health Services - Medical) who teach classes representing **more** than 10% of their time, the Instruction-related costs must be charged to Subject 0000 (General Education) unless the application of the rule would violate an Object Intersection Rule.

For Nurses and other non-standard instructors included in Function 216 (Student Health Services - Medical) who teach classes representing **less** than 10% of their time, all of their time is charged to Subject 2500 (Non-Instruction) unless the application of the rule would violate an Object Intersection Rule.

Therefore, the default Subject for Nurses is Subject 2500, unless the application of the rule would violate an Object Intersection Rule.

Each District must determine the percentages in a manner that will produce a reasonably accurate estimation and is consistent with their internal policies.

### *Revenue Subject Accounts (Subject 9800)*

All Revenue Object accounts intersect with Subject 9800 only.

Districts may also use *Expenditure-related* Subject accounts (Subjects 0000 through 3000) when recording items such as Athletic Gate Revenues instead of using Subject 9800.

We have allowed the use of such specific Subject accounts with Revenue accounts in the internal books of the District under the following conditions: **The related Subjects accounts must be changed to 9800 in the “UCOA Upload File” before transmission to RIDE.**

The use of Expenditure-related Subjects in the UCOA Database is not allowed as it will distort queries drawn from the Subject segment that are not limited to Expenditures only.  That is, if amounts from Balance Sheet Object accounts are combined with the amounts for Expenditures for Subject accounts, the actual results of such Subject accounts will be distorted.

### *Senior Project (Subject 2900)*

Activities, classes, and costs associated with the annual Senior Project are charged to Subject 2900 (Senior Project). This is only used with High Schools (Location Type 05) and Middle Schools (Location Type 04). Use by Elementary Schools (Location Type 03) is not allowed.

Subject 2900 is generally used with Function 241 (Academic Student Assessment), but may be used with other appropriate Functions in the 100 and 200 Series. Related to the Program Segment, Program 13 (PBGR-Performance Based Graduation Requirements) is generally used, but Programs 10 Series, and Programs 20 and 30 may be used as appropriate.

### *Special Education*

***Header and Child Level Accounts***

Subject 2100 may not be used with any transactional accounting transactions. “Child” level accounts in the 2100 Series, must be used instead (e.g. 2101, 2015, 2142, etc.).

***Use of Subject 9900 (Allocation Holding Account) with Special Education Programs***

Subject 2100 Series are predominantly only used in conjunction with Programs 20 (Special Education) and 50 (Non-Public School Programs).

Where allowed by Object Intersection Rule, the Subject 2100 Series may also be used with Program 99 (Allocation Holding Account).

No other Programs are allowed to intersect with the Subject 2100 Series, except where such use is provided by a specific Object Intersection Rule.

A **General Program/Subject Rule** related to Subject 9900 (Allocation Holding Account) contains this requirement:

***The Program 20 Subject 9900 Rule.*** *Subject 9900 (Allocation Holding Account) may be used in conjunction with Program 20 (Special Education). However, the District should understand that the UCOA Allocation Tool will NOT allocate these particular accounts only within the Subject 2100 Series. Pragmatically, the District may find it easier to simply record the amounts directly to the proper Subject 2100 Series accounts since the same data to determine the allocations will need to be gathered and provided for the UCOA Allocation Tool to determine the allocations, and will therefore be more accurate.*

***Correcting Account Strings related to Special Education***

This section addresses how to correct Account Strings related to Special Education that have violated UCOA rules, using the following example:

A secretary assigned to a School office performs tasks to support Special Education program activities. When recording Salary costs, the following Account String was used:

* Fund 1000000 (General Fund)
* Location 03101 (ABC Elementary School)
* Function 512 (School Office)
* Program 20 (Special Education)
* Subject 2500 (Non Instruction)
* Object 51110 (Regular Salaries)
* Job Classification 4304 (Clerk – Elementary School)

This Account Strings when reviewed by RIDE identified an error with the following instructions for correcting the error: *Use Subjects in the 2100 Series with this Program or Change Program to other than Program 20.* Using this as an example, the following guidance is provided on how best to comply with the ***UCOA Accounting Manual****, and which should be changed,* the Program or the Subject, or both.

First examine the account used in the Subject Segment. The selection of the Subject is driven by the Object Intersection Rules of the Object used. The Object used in this example (51110) does not specifically require use of Subject 2500, but it is allowed. If review of the Subject account does not provide sufficient clarification, then next review the account used in the Function Segment.

A **General Function/Subject Rule** related to Subject 2500 (Non-Instruction) contains this requirement:

***The Subject 2500 Functions 511 and 512 Rule.*** *Functions 511 and 512 are associated with Instruction or Instructional Support activities and therefore cannot align to Subject 2500 (Non-Instruction) unless the Object used requires such use.*

The Object used in this example (51110) does not specifically require the use of Subject 2500. If we believe that the Function Segment account was correctly selected, then pursuant to the General Function/Subject Rule, Subject 2500 is not appropriate for use with Function 512. We now know that the Subject account used is not appropriate with this Function, but we have not yet ascertained what Subject account should be used instead.

When the Subject account has not yet been determined, the next step in the selection process is to use the Program Segment account as a guide. In this example, Program 20 (Special Education) was selected. With only a few exceptions, UCOA rules for the use of Program 20 require the use of Subjects in the 2100 Series (Special Education). The Object in this example does not include those exceptions. If we believe the Program account was correctly selected, we need to review the Subject 2100 Series for the correct account or accounts to use that is/are applicable to the activities performed by the employee identified in the Account String.

There are 43 Special Education Subjects from which to choose. If you determine that one or more than one of the accounts in the Subject 2100 Series is correct, you have corrected the error in the Account String that was noted.

However, if after review, you conclude that none of the Subject 2100 Series accounts fit, then you should re-examine the Program selected. Perhaps Program 20 was not a correct choice. For example, you conclude that Program 10 (Regular Education) is more appropriate, then you must choose from the remainder of the Subject accounts that may be used with this Object.

However, remember that with the use of Function 512, Subject 2500 may not be used. Accordingly, use Subject 0000 or specific Expenditure-related Subjects (other than 2500 or 9900) as appropriate with this Function and Object.

***District and Parental Placement of Special Education Students***

Use Subject 2100 Series (Special Education), Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs), and Program 20 (Special Education) when a student has been “**placed**” by the District in a School outside of the District.

If the student has been “**Parentally**” placed in a School outside of the District, i.e. placed by Parent decision, not District decision, then Subject 2100 Series is used with Function 431 and with Program 50 (Non-Public Schools Programs).

### *Subjects for In-District Schools*

The following *School* locations are always considered to be an In-District location irrespective of the actual physical location of the facility. In-District Locations are any Location under the direct control of the District.

* Location Type 03 Elementary Schools
* Location Type 04 Middle Schools
* Location Type 05 High Schools
* Location Type 06 Alternative Schools
* Location Type 09 Preschools (in the District)
* Location Type 14 Adult Education
* Location Type 17 Summer Camps
* Location Type 23 Summer School – Elementary School Students
* Location Type 24 Summer School – Middle School Students
* Location Type 25 Summer School – High School Students
* Location Type 33 After School – Elementary School Students
* Location Type 34 After School – Middle School Students
* Location Type 35 After School – High School Students
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

Each In-District *School* Location may be used with Subject accounts as identified in the following section:

***Elementary Schools (Location Type 03)***

Elementary Schools may **only** use the following Subjects:

***Number Name***

* + - 0000 General Education (See Note 1 below)
    - 0001 Kindergarten
    - 0002 Pre-Kindergarten
    - 0003 Grade 1 (See Note 2 below)
    - 0004 Grade 2 (See Note 2 below)
    - 0005 Grade 3 (See Note 2 below)
    - 0006 Grade 4 (See Note 2 below)
    - 0007 Grade 5 (See Note 2 below)
    - 0008 Grade 6 (See Note 2 below)
    - 0009 Elementary – English and Language Arts
    - 0010 Elementary – Foreign Languages
    - 0011 Elementary – Mathematics
    - 0012 Elementary – Natural Sciences
    - 0013 Elementary – Social Sciences
    - 0014 Elementary – Computer/Keyboarding
    - 0015 Elementary – STEM
* 0030 Hospitalized – Non-Special Education Students
* 0200 Art
* 0600 Series ESL and Bilingual
* 0800 Guidance
* 1000 Physical Curriculum
* 1200 Physical Education and Health
* 1600 Series Music/Theatre and Performing Arts/Drama
* 2100 Series Special Education
* 2300 Series Co-Curricular Activities – Non-Athletics
* 2400 Literacy and Reading
* 2500 Non-Instruction
* 2600 Series Library Science
* 2800 Accreditation
* 9900 Allocation Holding Account

Note 1: The use of Subject 0000 is allowed for Pre-Kindergarten, Kindergarten, and Grades 1 through 6 in an Elementary School. Alternatively, a District may opt to use Subjects 0001 through 0015 which correspond to these specific grades and subjects.

Note 2: Subjects 0001 through 0005 (Pre-K through Grade 3) are **only** to be used with Elementary Schools, Location Type 03, but such use is optional. Subjects 0006 through 0008 (Grades 4-6, respectively) may be used by Elementary Schools. Where classes for such grades are provided by Middle Schools, Location Type 04, Subjects 0006-0008 must be used with such Middle Schools.

Note 3: Subjects in the 0900 (Health Occupations Education) Series must be used by Middle Schools, Location Type 04 and High Schools, Location Type 05, where applicable.

***Middle Schools (Location Type 04)***

Middle Schools may use any Subject account, **except** for the following Subjects:

***Number Name***

* 0001 Kindergarten
* 0002 Pre-Kindergarten
* 0003 Grade 1
* 0004 Grade 2
* 0005 Grade 3
* 0006 Grade 4 (Grade 4 must be used where Grade 4 is included in a   
  Middle School) \* See Note 4 below
* 0007 Grade 5 (Grade 5 must be used where Grade 5 is included in a   
  Middle School) \* See Note 4 below
* 0008 Grade 6 (Grade 6 must be used where Grade 6 is included in a   
  Middle School) \* See Note 4 below
* 0009 Elementary – English and Language Arts \* See Note 4 below
* 0010 Elementary – Foreign Languages \* See Note 4 below
* 0011 Elementary – Mathematics \* See Note 4 below
* 0012 Elementary – Natural Sciences \* See Note 4 below
* 0013 Elementary – Social Sciences\* See Note 4 below
* 0014 Elementary – Computer/Keyboarding \* See Note 4 below
* 0015 Elementary – STEM \* See Note 4 below
* 2701 Adult Education
* 2702 Summer School
* 2703 After School
* 2704 Before School
* 9700 Balance Sheet Accounts
* 9800 Revenue Accounts

Note 4: The Location Type accounts are designed to reflect the essence of the locations that exist. If the Middle School will house Grades 4-6 (or any combination of these), the Subject accounts that are applicable to these grades **must be** used with Location Type 04 (Middle School). By this, we mean that even though Grades 4 through 6 may be included in a Middle School, the costs for those grades must still adhere to the Subject-use rules related to Elementary Schools.

***High Schools (Location Type 05)***

High Schools may use any Subject account, **except** for the following Subjects:

***Number Name***

* 0001 Kindergarten
* 0002 Pre-Kindergarten
* 0003 Grade 1
* 0004 Grade 2
* 0005 Grade 3
* 0006 Grade 4
* 0007 Grade 5
* 0008 Grade 6
* 0009 Elementary – English and Language Arts
* 0010 Elementary – Foreign Languages
* 0011 Elementary – Mathematics
* 0012 Elementary – Natural Sciences
* 0013 Elementary – Social Sciences
* 0014 Elementary – Computer/Keyboarding
* 0015 Elementary – STEM
* 2701 Adult Education
* 2702 Summer School
* 2703 After School
* 2704 Before School
* 9700 Balance Sheet Accounts
* 9800 Revenue Accounts

***Alternative Schools (Location Type 06)***

For Alternative Schools, follow the rules for Location Types 03, 04, and 05 depending on the actual Grades included in the Alternative School.

***Preschools – In the District (Location Type 09)***

For Preschools contained within a District, follow the rules for Location Type 03 (Elementary Schools).

***Adult Education (Location Type 14)***

Adult Education Schools may use any Subject account, **except** for the following Subjects:

***Number Name***

* 0001 Kindergarten
* 0002 Pre-Kindergarten
* 0003 Grade 1
* 0004 Grade 2
* 0005 Grade 3
* 0006 Grade 4
* 0007 Grade 5
* 0008 Grade 6
* 0009 Elementary – English and Language Arts
* 0010 Elementary – Foreign Languages
* 0011 Elementary – Mathematics
* 0012 Elementary – Natural Sciences
* 0013 Elementary – Social Sciences
* 0014 Elementary – Computer/Keyboarding
* 0015 Elementary - STEM
* 0600 Series ESL and Bilingual
* 2200 Series Co-Curricular – Athletics
* 2300 Series Co-Curricular – Non-Athletics
* 2702 Summer School
* 2703 After School
* 2704 Before School
* 2800 Accreditation
* 2900 Senior Project
* 3000 ROTC
* 9700 Balance Sheet Accounts
* 9800 Revenue Accounts

***Summer Camps (Location Type 17)***

For Summer Camps, follow the rules for Location Type 05 (High Schools).

***Summer School (Location Types 23-25)***

For Elementary *Summer* Schools (Location Type 23), follow the rules for Location Type 03 (Elementary Schools), except that Subject 2702 (Summer School) may be used with Location Type 23, and Subject 0600 Series (ESL and Bilingual) may not be used.

For Middle *Summer* Schools (Location Type 24), follow the rules for Location Type 04 (Middle Schools), except that Subject 2702 (Summer School) may be used with Location Type 24, and Subject 0600 Series (ESL and Bilingual) may not be used.

For High *Summer* Schools (Location Type 25), follow the rules for Location Type 05 (High Schools), except that Subject 2702 (Summer School) may be used with Location Type 25, and Subject 0600 Series (ESL and Bilingual) may not be used.

***After School (Location Types 33-35)***

For Elementary *After* School (Location Type 33), follow the rules for Location Type 03 (Elementary Schools), except that Subject 2703 (After School) may be used with Location Type 33, and Subject 0600 Series (ESL and Bilingual) may not be used.

For Middle *After* School (Location Type 34), follow the rules for Location Type 04 (Middle Schools), except that Subject 2703 (After School) may be used with Location Type 34, and Subject 0600 Series (ESL and Bilingual) may not be used.

For High *After* School (Location Type 35), follow the rules for Location Type 05 (High Schools), except that Subject 2703 (After School) may be used with Location Type 35, and Subject 0600 Series (ESL and Bilingual) may not be used.

***Before School (Location Types 43-45)***

For Elementary *Before* School (Location Type 43), follow the rules for Location Type 03 (Elementary Schools), except that Subject 2704 (Before School) may be used with Location Type 43, and Subject 0600 Series (ESL and Bilingual) may not be used.

For Middle *Before* School (Location Type 44), follow the rules for Location Type 04 (Middle Schools), except that Subject 2704 (Before School) may be used with Location Type 44, and Subject 0600 Series (ESL and Bilingual) may not be used.

For High *Before* School (Location Type 45), follow the rules for Location Type 05 (High Schools), except that Subject 2704 (Before School) may be used with Location Type 45, and Subject 0600 Series (ESL and Bilingual) may not be used.

### *Subjects for Out-of-District Schools*

The following *School* locations are always considered to be an Out-of-District location irrespective of the actual physical location of the facility. Out-of-District Locations are locations "owned or controlled" by other entities, irrespective of their geographic location.

For the following Location Types, use the Subject intersection rules for Location Types 03, 04, and 05 depending on the actual Grades included in each Location.

* Location Type 07 Other Schools (in Other Districts
* Location Type 08 Non-Public/Private Schools
* Location Type 10 Other Schools (in Other Districts
* Location Type 11 Education Service Agencies (Collaborative)
* Location Type 12 State Department of Education (RIDE)
* Location Type 13 Public Out of State

For the following Location Type, use the Subject intersection rules as noted:

* Location Type 15
  + Use Subject 2500 (Non-Instruction) for all Programs except Program 20. With Program 20 use only Subject 2142 (Transportation).

### *Substitutes*

***Short-Term Substitute Teachers and Functions 112, 221, 222 and 431***

Short-Term Substitute Teachers are substitutes that are called daily or intermittently to substitute one day at a time.

For Short-Term Substitute Teachers (Job Classifications 1295-1295) used in conjunction with Function 112, use only Subject 0000.

For Short-Term Substitute Teachers (Job Classifications 1295-1295) engaged for absent Teachers when used with Functions 221 (Curriculum Development) and Function 222 (Staff Development) purposes, use the appropriate Subject that is assigned to the Teacher for which the Substitute has been engaged to replace. For example, if related to Math in Middle or High School, the Subject used would be 1500 and for Math in Elementary Schools, the Subject used would be 0011.

The purpose of the rule requiring the use of the same Subject is to better capture the cost of Professional Development activities. The cost of the Substitute is incurred only due to the existence of Professional Development activities. Therefore the use of Functions 221 (Curriculum Development) and Function 222 (In Service, Staff Development, and Support) are used for this activity in place of Function 112 (Substitute Teachers).

Further, all related Benefit accounts for Short-Term Substitute Teacher compensation will use the same segments as are recorded with Object 51115 (Salaries – Substitutes) pursuant to the *“Follow the Compensation Concept”*.

***“Floater” Substitute Teachers***

Many Districts engage “floater” Substitute Teachers to cover several classes in a day, often in many different subject areas for Middle and High Schools. In situations related to subbing for Curriculum Development (Function 221) or Professional Development (Function 222), the actual Subjects being taught by “floaters” is often unknown or is difficult to ascertain.

In consideration of these facts, UCOA contains an exemption for the required use of the Subject that is assigned to the Teacher for which the Substitute Teachers has been engaged to replace. In such cases were the Subject is not known or ascertainable, Subject 0000 may be used for such purposes. In allowing this exemption, we expect such use will be rare and that best efforts will be used to properly capture the costs in the specific Subject accounts as required.

Further, all related Benefit accounts for “Floater Substitute Teacher” compensation will use the same segments as are recorded with Object 51115 (Salaries – Substitutes) pursuant to the *“Follow the Compensation Concept”*.

***Long-Term Substitute Teachers***

Long-term Substitute Teachers are engaged for longer blocks of time, generally no less than for ten consecutive days. Often the engagement of a Substitute who will become a Long-term Substitute is known at the time of engagement or may become known shortly thereafter.

Long-Term Substitute Teachers (Job Classification 1294) should be charged to the Subject for which they are teaching.

Further, all related Benefit accounts for Long-Term Substitute Teacher compensation will use the same segments as are recorded with Object 51115 (Salaries – Substitutes) pursuant to the *“Follow the Compensation Concept*”.

***Appointment to a Permanent Position***

When a Substitute Teacher is appointed to a permanent position, the salary will thereafter be recorded in the Regular Salary account (Object 51110) instead of the Substitute Salary account (Object 51115). The Function account will thereafter be Function 111 (Instructional Teachers) instead of Function 112 (Substitutes).

The Location, Program, and Subject accounts must thereafter be assigned pursuant to the Object Intersection Rules for Object 51110.

The Job Classification account will thereafter change to be the appropriate non-Substitute Teacher Job Classification (not 1294-1299).

Further, all related Benefit accounts for this compensation will thereafter use the same segments as are recorded with Object 51110 pursuant to the *“Follow the Compensation Concept*”.

***Other Substitutes***

For all other Substitutes, use the appropriate Subject for the job for which the Substitute has been engaged that further matches the Function and the Job Classification of the employee for which the Substitute has been engaged.

Further, all related Benefit accounts for Other Substitute compensation will use the same segments as are recorded with Object 51115 (Salaries – Substitutes) pursuant to the *“Follow the Compensation Concept*”.

### *Summer School (Subject 2702)*

To comply with the *“Essence of the Flavor Concept”,* costs for Summer School may be aligned with most Subject accounts as allowed by Object Intersection Rules, but often will intersect with Subject 2702 (Summer School).

The *“Dual Identification Concept”* requires that Summer School activities must be identified in at least two Segments, one of which must be the Location Segment. The other may be either the Program Segment or the Subject Segment that align with each activity. This rule is always followed, except in the following instances:

* If the Object Intersection Rule for the Object used requires specific accounts in the Program and Subject Segments other than Program 62 and Subject 2702, those specifically required accounts must be used. The same applies to the Location Segment.
* If the charge is related to Special Education, then Program 20 and Subject 2100 series accounts must be used. With Program 20, Subject 2702 may not be used.
* If the charge is related to Bilingual/ESL, then Program 40 must be used with Subject 2702 only.
* To conform to the requirements of the use of Program 40, Subject accounts 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may not be used with Summer School Locations.

Below is a use-matrix for the Program and Subject Segments for complying with the various After School-related rules for the following Locations:

* 23907 or 23XXX Instructional-related costs for Elementary Summer School Students
* 24907 or 24XXX Instructional-related costs for Middle Summer School Students
* 25907 or 25XXX Instructional-related costs for Summer High School Students
* 01300 or 01318 Administrative Costs related to Summer School activities

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### *Technical Education/Computer Technology (Subjects 2000 and 0014)*

Subject 2000 (Technical Education/Computer Technology) is to be used in conjunction with classes designated as General Education that teach basic skills such as keyboarding and other general computer skills for Middle and High School only.

Subject 0014 (Elementary – Computer/Keyboarding) is to be used in conjunction with classes designated as General Education that teach basic skills such as keyboarding and other general computer skills for Elementary School only.

Use Subject 1415 (Computer Information Systems/Technology) in conjunction with classes designated as Career and Technical Education (Program 30 Series) for Middle and High School only.

Subjects 0014 and 2000 are classroom Subject and must be used with School locations only. It may not be used with Location 02400 (Technology) or any other Business Department (Location Type 02).

### *Virtual Learning Classes*

The Subject for each Virtual Class (on-line or hybrid classes) will determine the Subject account to be used, the same as regular face-to-face teaching classes.

Accordingly, a separate Subject account for “Virtual Classes” is not allowed as it would misalign the data and impair the integrity of the Subject segment.

### *FAQ’s*

For additional information, refer to FAQ’s 2, 15, 20, 21, 22, 36, 41, 49, 50, 51, 57, 59, 84, 85, 88, 97, 114, 121, 122, 129, 130, 138, 143, 149, 151, 160, 178, 179, 190, 196, 197, 205, 226, 229, 231, 232, 235, 236, 238, 244, 249, 257, 259, 260, 266, 268, 270, 276, 279, 280, 287, 289, 290, 302, 306, 309, 315, 316, 322, 324, 329, 330, 334, 341, 343, 344, 356, 360, 361, 364, 379, 380, 383, 384, and 398.

Substitute Teachers and other Substitutes

### *Background*

The rules related to Substitutes are varied depending on the type of Substitute. This analysis concentrates on the requirements for Substitute Teachers, but also addresses other types of Substitutes as needed for clarification.

### *Applicable Concept - Follow the Purpose*

There are several Concepts that are used in UCOA to help define various guidelines for UCOA. The purpose of the Concepts is to provide for consistency in application to support the UCOA global attributes of *Transparency*, *Uniformity*, *Accountability*, and *Comparability*.

The “*Follow the Purpose Concept”* as it applies to Substitute Teachers (Job Classifications 1294-1299) requires that when employees are used as Substitute Teachers, irrespective of the “regular” Job Classification of the individuals performing the work, the accounting application should follow the purpose or activity, not the person performing the activity.

### *Applicable Concept - The Trump Concept*

The *“Trump Concept”* stems from the “*Follow the Purpose Concept”* and is based on the principles of the “*Order of Precedence Concept”*. This Concept was designed to address which Compensation accounts are used in different circumstances that relate to the purpose of the activity. Examples that relate to Teachers and Substitute Teachers are provided below:

* + An employee works as a Substitute Teacher. In this situation, the Compensation account will be Object 51115 (Salaries - Substitutes), which takes precedence over (or “*Trumps*”) Object 51110 (Regular Salaries), which is the Object account used for Regular Teachers.
  + The same Substitute Teacher is assigned to teach a Summer School class. The Object will be Object 51338 (Summer Pay) which “*Trumps*” Object 51110 for Summer School Classes.
  + A Substitute Teacher is engaged to substitute for a Summer School class. For this employee, the compensation account will be Object 51115 (Salaries – Substitutes) which take precedence over (or “*Trumps*”) Object 51338 (Summer Pay) when the employee is performing in a Substitute role.  That is, they are performing actual Substitute Teacher duties.
  + An employee assigned to Job Classification 4310 (Day Substitute Clerk) during the regular school year is assigned to teach a class in Summer School. If this employee is functioning as a Teacher during Summer School and not in the capacity of a clerk, the compensation account to be used is Object 51338 (Summer Pay). Also, the Job Classification account must be changed from 4310 to the appropriate account for the role performed during the Summer School program. In other words, the job being performed in Summer School “*Trumps*” the Job Classification account for the job performed during the school year for the Summer School activities, and therefore an appropriate Teacher Job Classification account will be used in place of Job Classification 4310.

### *Benefit Object Accounts related to Substitutes*

Accounting for the costs of Benefits related to Substitutes is the same as for any other type of employee. That is, the account number used for a benefit account **must** be the same account number as was used with the *corresponding* Compensation account (51000 series) to which each Benefit account is related, unless required otherwise by the Object Intersection Rules of the Benefit Object used. Alternatively, one of the School Allocation Holding Accounts - Elementary Schools (03999), Middle Schools (04999), High Schools (05999) and All Schools (08999) may be used for the Location segment for such related Benefit Objects

### *Compensation Object Accounts related to Substitutes*

The basic Salary compensation rules for certified Teachers and Substitute Teachers are delineated below:

* Regular Salaries for all employees except employees classified as “Substitutes” are recorded in Object 51110 (Regular Salaries). Includes full time, part-time, and prorated portions of the costs for work performed by permanent and temporary employees of the District.
* Regular Salaries for employees classified as “Substitutes” are recorded in Object 51115 (Salaries – Substitutes). Includes full-time, part-time, and prorated portions of the costs for work performed by permanent and temporary “Substitutes”. Substitutes include certified Substitute Teachers, non-certified Substitute Teachers, and all other substitutes applicable to any Job Classification that is specifically identified as a “Substitute” Job Classification account, e.g., Bus Driver Substitute (Job Classification account 4522).
* Substitutes engaged through a Third-Party Vendor are accounted for in two separate accounts:
  + Object 53223 – Instructional Teachers
  + Object 53225 – Other Substitutes (non-Instructional)

***Definition of Object 51115 (Salaries- Substitutes)***

**Salaries - Substitutes.**Full-time, part-time, and prorated portions of the costs for work performed by permanent and temporary employees of the District that are classified as “Substitutes”. Includes Substitutes applicable to any Job Classification, except Job Classification 5100 Series (Retirees and Other Former Employees), and Job Classification 5200 (Disabled Inactive Employees), and Job Classes 0000 (None), 9700 (Balance Sheet Accounts), and 9800 (Revenue Accounts).

***Alphabetical List of Substitute Job Classification Accounts***

The current alphabetical listing of Job Classifications designated as Substitutes and which must align with Object 51115 (Salaries- Substitutes) for regular Salary costs is provided below. A numeric listing of the same data is provided as well:

*Account Name**A/C No.*

* Bus Driver Substitute 4522
* Bus Monitor – Long Term Sub 4511
* Child Care Worker – Long Term Sub 4316
* Day Substitute Clerk 4310
* Long Term Substitute Aide 4619
* Long-Term Substitute Teachers 1294
* Lunch Aide –Substitute 4622
* Short-Term Substitute Teachers 1295-1299
* Substitute Assistant Director – Special Education 2109
* Substitute Assistant Principal 2524
* Substitute Child Care Worker 4625
* Substitute Clerk - Curriculum and Assessment 4403
* Substitute Clerk - Finance and Administration 4217
* Substitute Crossing Guard – Long Term 4535
* Substitute Crossing Guard 4534
* Substitute Custodian 4712
* Substitute Guidance Counselor 1513
* Substitute Librarian 1605
* Substitute Maintenance 4903
* Substitute Monitor / Aide 4517
* Substitute Monitor 4319
* Substitute Nurse – Long Term 1717
* Substitute Nurse – Per Diem 1716
* Substitute Principal 2523
* Substitute Secretary 4116
* Substitute Social Worker 1722
* Substitute TA's 4604
* Substitute Teachers - Non Certified 4613

***Numerical List of Substitute Job Classification Accounts***

*A.C No**Account Name*

* 1294 Long-Term Substitute Teachers
* 1295-1299 Short-Term Substitute Teachers
* 1513 Substitute Guidance Counselor
* 1605 Substitute Librarian
* 1716 Substitute Nurse – Per Diem
* 1717 Substitute Nurse – Long Term
* 1722 Substitute Social Worker
* 2109 Substitute Assistant Director – Special Education
* 2523 Substitute Principal
* 2524 Substitute Assistant Principal
* 4116 Substitute Secretary
* 4217 Substitute Clerk - Finance and Administration
* 4310 Day Substitute Clerk
* 4316 Child Care Worker – Long Term Sub
* 4319 Substitute Monitor
* 4403 Substitute Clerk - Curriculum and Assessment
* 4511 Bus Monitor – Long Term Sub
* 4517 Substitute Monitor / Aide
* 4522 Bus Driver Substitute
* 4534 Substitute Crossing Guard
* 4535 Substitute Crossing Guard – Long Term
* 4604 Substitute TA's
* 4613 Substitute Teachers - Non Certified
* 4619 Long Term Substitute Aide
* 4622 Lunch Aide –Substitute
* 4625 Substitute Child Care Worker
* 4712 Substitute Custodian
* 4903 Substitute Maintenance

***Substitutes who attend Professional Development sessions***

If a Substitute Teacher attends Professional Development sessions, the costs of this compensation is recorded in either Object 51302 (Professional Development – School) or Object 51303 (Professional Development – District) as appropriate for the source of the Professional Development. If the Substitute Teacher is entitled to receive compensation for Professional Development Days, Object 51113 (Professional Development Days) is used for this purpose.

***Compensation Objects related to Substitutes for Summer School and After School***

The use of Object 51115 (Salaries – Substitutes) takes precedence over other Salary-related accounts (such as 51110 – Regular Salaries, 51338 – Summer Pay, and 51308 – After School Programs) when the person is performing a Substitute role.  That is, they are performing actual Substitute duties.

***Other Compensation Objects used for Substitutes***

Other Compensation accounts in the Object 51000 series may be used with Substitutes as permitted for the specific purpose of each account in the Object Intersection Rules for such Compensation Object account.

***Retirees used as Substitutes***

Retirees may provide Substitute services. The Substitute-related work should follow the normal Substitute rules contained in Object 51115 (Salaries - Substitute) irrespective of any prior employment relationship with the District. Accordingly, for Substitute-related work, the Function and Job Classification used would be the same as any other employee providing these services. Retirement payments and benefits paid will continue to be charged to Function 432 (Retiree Benefits and Other) and to Job Classification 5100 Series (Retirees and Other Former Employees).

### *Relationship of Object 51115 (and related Benefit Objects) to the Function Segment*

***Certified Substitute Teachers***

Function 111 (Instructional Teachers) is reserved for the use of Certified Teachers only. Likewise, Function 112 is reserved for the use of Substitute Teachers who are certified and used in conjunction with Job Classifications 1294 through 1299. Accordingly, Non-Certified Substitute Teachers may not be used in conjunction with Functions 111 or 112. Instead Job Classification 4613 (Substitute Teachers – Non Certified) should be used only with Function 113 (Instructional Paraprofessionals).

For certified Substitute Teachers (Job Classifications 1294 - Long-Term Substitute Teachers and 1295-1299 Short-Term Substitute Teachers), use only Functions 112, 221, 222, and 431, unless otherwise specified by an Object Intersection Rule for the Object used.

**Function 112 (Substitutes) and Function 431** - Function 111 (Instructional Teachers) is reserved for the use of Certified Teachers only. Likewise, Function 112 is reserved for the use of Substitute Teachers who are certified and used in conjunction with Job Classifications 1294 through 1299. Accordingly, Non-Certified Substitute Teachers may not be used in conjunction with Functions 111 or 112. Instead Job Classification 4613 (Substitute Teachers – Non Certified) should be used only with Function 113 (Instructional Paraprofessionals).

When Function 112 is used with Job Classifications 1295-1299 use Subject 0000 only for Substitutes who are replacing teachers for reasons other than when related to Staff Development pursuant to Functions 221 or 222. Function 431 is used instead of Function 112 for Out-of-District Locations when related to the stated purpose of Function 112. Use Subject 0000 only when Function 431 is used for the stated purpose. Function 431 is only used with Out-of-District locations, Location Types 07, 08, 10, 11, 12, and 13.

When Function 112 or Function 431 is used with Job Classification 1294 use the Subject for the class for which the Substitute has been engaged to replace. Include in Function 112 (Substitutes) the costs for Substitutes who are replacing teachers for reasons other than when related to Staff Development pursuant to Functions 221 or 222.

For Out-of-District Locations, use Function 431 instead of Function 112 when related to the stated purpose of Function 112. When used for this purpose, use Subject 0000 only.

**Functions 221, 222 (and 431) –** Substitute Teachers substituting for Teachers who are away from class attending Professional Development sessions are charged to Function 222 (In-Service, Staff Development, and Support). When a substitute cannot be found, other Teachers may be used to cover the classes. The cost of and supplemental pay for these Teachers is recorded in Object 51339 (Class Coverage). To further elaborate, Job Classes 1295-1299 must be used for all Certified Teachers used in this capacity. If non-Certified Teachers are used, use Function 113 instead.

When Functions 221 or 222 are used, include the costs for Substitutes who are substituting for teachers who are absent for reasons related to Curriculum Development (Function 221) or Staff Development (Function 222). Job Classifications 1294-1299 may also be used with Functions 221, 222, and 431 with the Subject that is assigned to the Teacher for which the Substitute Teacher has been engaged to replace. Function 431 is only used with Out-of-District locations, Location Types 07, 08, 10, 11, 12, and 13.

For Out-of-District Locations, use Function 431 instead of Functions 221 and 222 when related to the stated purpose of Functions 221 and 222. When used for this purpose, use Subject 0000 only.

**Substitute Teacher for Teacher doing an Internship** - When a Substitute is engaged to teach classes for a Teacher who is doing an internship to become an administrator, the Function account used for the Substitute shall be Function 221 which will mirror the costs for the Teacher charged to Function 221 with Object 51140 (Academic Fellowships).

**Substitute Teacher appointed to a Permanent Position** - At the time a Substitute is appointed to a permanent position, for the salary costs of such Substitute, thereafter use Object 51110 (Regular Salaries). Also, the Function shall thereafter be Function 111 (Instructional Teachers), not Function 112 (Substitutes), the Subject account must thereafter be assigned pursuant to the Object Intersection Rules for Object 51110. Job Classification 1294 (Long-Term Substitute Teachers) shall no longer be applicable. Use instead an applicable account from the Job Classification 1100-1399 series except Job Classifications 1294-1299.

Further, all Benefit accounts related to Compensation costs recorded to Object 51115 will use the same Function account as are recorded with Object 51115 pursuant to the *“Follow the Compensation Concept”.*

***All other types of Substitutes***

Substitutes not in the classroom (library, cafeteria monitor, etc.) are not charged to Function 112 (Substitutes), but to the appropriate Function for the activity being performed. For example, a Substitute Teacher secured for a Teacher who is performing curriculum-related work pursuant to topics described in Function 221, Function 221 must be used with Object 51115 and Job Classifications 1295-1299.

For all other Substitutes, use any Function except 000, 111, 112, 411, 421, 432, 441, 997, and 998 that matches the Job Classification of the employee for the Substitute has been engaged. For non-Substitute Teachers, Function 431 is only used with Out-of-District locations, Location Types 07, 08, 10, 11, 12, and 13.

Function 431 is only used with Out-of-District locations, Location Types 07, 08, 10, 11, 12, and 13.

Further, all Benefit accounts related to Compensation costs recorded to Object 51115 will use the same Function account as are recorded with Object 51115 pursuant to the *“Follow the Compensation Concept”.*

### *Relationship of Object 51115 (and related Benefit Objects) to the Job Classification Segment*

For any employee performing the purpose or task of being a “Substitute” the salary charges are recorded in Object 51115 (Salaries – Substitutes) and must follow the Object Intersection Rules applicable to the Job Classification segment to utilize ONLY the applicable “Substitute” Job Classification accounts. See the description of the *“Trump Concept”* in this Chapter.

Use Job Classification accounts 1294-1299 and only with Functions 112, 221, 222, or 431 for Certified Substitute Teachers.

Job Classifications 1294-1299 only are REQUIRED for use with Substitute Teachers. Accounts 1100, 1200, and 1300 may not be used for Substitute Teachers, nor any other Accounts in the 1100, 1200, or 1300 Series except 1294-1299.

For all other Substitutes, use either the specific Job Classification accounts identified for Substitutes or alternatively, the Child level account may be as appropriate to the job of the Substitute. Currently, the Child Level accounts that contain Substitute Job Classification accounts are contained in the following series: 1500, 1600, 1700, 2100, 2500, 4100, 4200, 4300, 4400, 4500, 4600, 4700, and 4900. Refer to the **UCOA Workbook** for a list of all Substitute Job Classification accounts.

Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used with Substitutes with Object 51115.

Further, all Benefit accounts related to Compensation costs recorded to Object 51115 will use the same Job Classification account as are recorded with Object 51115 pursuant to the *“Follow the Compensation Concept”.*

### *Relationship of Object 51115 (and related Benefit Objects) to the Location Segment*

Costs for all types of Substitutes, including Short-Term and Long-Term Substitute Teachers are charged to the Location to which the Substitute is assigned. Locations Types 00-02, 16, 18-20, and Locations 99996, 99997, 99998, and 99999 **may not** be used for expenditures related to Substitutes. The Allocation Accounts for Elementary Schools (03999), Middle Schools (04999), High Schools (05999) and All Schools (08999) may be used with Object 51115.

All other Substitutes may align with these Locations as appropriate. Substitutes used for Student Transportation for Out-of-District Locations may be charged to those Out-of-District location, or may be used with Location Type 15 where allowed by Object Intersection Rule for the Object used.

Further, all Benefit accounts related to Compensation costs recorded to Object 51115 will use the same Location account as are recorded with Object 51115 pursuant to the *“Follow the Compensation Concept”.*

### *Relationship of Object 51115 (and related Benefit Objects) to the Program Segment*

For Substitute Teachers, use the appropriate Program account for the class for which the Substitute has been engaged. The Subject account should be used as a guide, as applicable.

For all other Substitutes, use the appropriate Program account for the job for which the Substitute has been engaged that matches the Function, Subject, and the Job Classification of the employee for which the Substitute has been engaged.

Further, all Benefit accounts related to Compensation costs recorded to Object 51115 will use the same Program account as are recorded with Object 51115 pursuant to the *“Follow the Compensation Concept”.*

### *Relationship of Object 51115 (and related Benefit Objects) to the Subject Segment*

For Substitute Teachers with Function 112, use only Subject 0000 for Job Classes 1295-1299 and for Long Term Substitute Teachers, (Job Class 1294) use the Subject for the job for which the Substitute has been engaged to teach.

For Substitute Teachers with Functions 221 and 222, use the appropriate Subject that is assigned to the Teacher for which the Substitute has been engaged to replace. An exception is made for *Floater Substitutes* - Substitute Teacher that teaches multiple subjects in a given day (e.g. Math and English). In this situation, Subject 0000 may be used in place of the specific subject for which they are subbing. Use of this exception should be limited.

For all other Substitutes, use the Subject for the job for which the Substitute has been engaged that further matches the Function and the Job Classification of the Employee for which the Substitute has been engaged.

Further, all Benefit accounts related to Compensation costs recorded to Object 51115 will use the same Subject account as are recorded with Object 51115 pursuant to the *“Follow the Compensation Concept”.*

### *Substitute Matrix*

The following Matrices for Objects 51115 (Salaries – Substitutes), 53223 (Instructional Teachers), and 53225 (Other Substitutes) are provided as a quick reference guide for determining the correct Object Intersection Rules to use based on various scenarios that will be encountered in UCOA.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Scenarios for Object 51115: SALARIES - SUBSTITUTES** | | | | | | |
| A | In District Locations, Short Term Subs, Function 112 | |  | D | Out-of-District Locations, Short Term Subs, Function 431 (for 112) | |
|  |  | |  |  |  | |
| B | In District Locations, Long Term Subs, Function 112 | |  | E | Out-of-District Locations, Long Term Subs, Function 431 (for 112) | |
| C | In District Locations, Short Term Subs, Functions 221 and 222 | |  | F | Out-of-District Locations, Short Term Subs, Function 431 (for 221 and 222) | |
|  |  |  |  |  |  |  |
| G | In District Locations, Long Term Subs, Functions 221 and 222 |  |  | H | Out-of-District Locations, Long Term Subs, Function 431 (for 221 and 222) | |
|  | Note: Scenarios G and H are related to Functions 221 and 222 which are used for Short-Term PD days. Therefore, by definition, Job Class 1294 (Long Term Subs) may not be used. | | |  |  |  |
|  |  |  |  |  |  |  |
|  | **Object** | **Location Type** | **Function** | **Program** | **Subject** | **Job Classification** |
| A | Object 51115 (and all related Benefit Accounts). | In District: 03-06, 09, 14, 23-25, 33-35, and 43-45 only. | Function 112. | Any applicable Program except 00, 50, 97, 98, or 99. | Subject 0000 only. | Job Classes 1295-1299 only. |
|  |  |  |  |  |  |  |
| B | Object 51115 (and all related Benefit Accounts). | In District: 03-06, 09, 14, 23-25, 33-35, and 43-45 only. | Function 112. | Any applicable Program except 00, 50, 97, 98, or 99. Use the Subject account as a guide. | Use the Subject that is assigned to the Teacher which the Long Term Sub has been engaged. | Job Class 1294 only. |
|  |  |  |  |  |  |  |
| C | Object 51115 (and all related Benefit Accounts). | In District: 03-06, 09, 14, 23-25, 33-35, and 43-45 only. | Functions 221 and 222. | Any applicable Program except 00, 50, 97, 98, or 99. Use the Subject account as a guide. | Use the Subject that is assigned to the Teacher for which the Short Term Sub has been engaged. | Job Classes 1295-1299 only. |
|  |  |  |  |  |  |  |
| D | Object 51115 (and all related Benefit Accounts). | Out-of-District: 07-08, 10-13 only. | Function 431 used in place of Function 112. | Any applicable Program except 00, 61, 62, 63, 64, 97, 98, or 99. | Subject 0000 | Job Classes 1295-1299 only. |
|  |  |  |  |  |  |  |
| E | Object 51115 (and all related Benefit Accounts). | Out-of-District: 07-08, 10-13 only. | Function 431 used in place of Function 112. | Any applicable Program except 00, 61, 62, 63, 64, 97, 98, or 99. Use the Subject account as a guide. | Use the Subject that is assigned to the Teacher which the Long Term Sub has been engaged. | Job Class 1294 only. |
|  |  |  |  |  |  |  |
| F | Object 51115 (and all related Benefit Accounts). | Out-of-District: 07-08, 10-13 only. | Function 431 used in place of Functions 221 and 222. | Any applicable Program except 00, 61, 62, 63, 64, 97, 98, or 99. Use the Subject account as a guide. | Use the Subject that is assigned to the Teacher which the Short Term Sub has been engaged. | Job Classes 1295-1299 only. |

| **Scenarios for Object 53223: INSTRUCTIONAL TEACHERS** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| I | In-District Locations, **Certified Teachers** | |  | L | Out-of-District Locations, **Certified Substitute Teachers** | |
| J | Out-of-District Locations, **Certified Teachers** | |  | M | In-District Locations, **Non- Certified Substitute Teachers** | |
| K | In-District Locations, **Certified Substitute Teachers** | |  | N | Out-of-District Locations, **Non- Certified Substitute Teachers** | |
|  |  |  |  |  |  | |
|  | **Object** | **Location Type** | **Function** | **Program** | **Subject** | **Job Classification** |
| I | Object 53223 | For **Certified Teachers** located within **In-District Locations**: 03-06, 09, 14, 17, 23-25, 33-35, and 43-45 only. May use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used. | For **Certified Teachers**, use Functions 111 and 215 only. | For **Certified Teachers**, use the appropriate Program for the class for which the Teacher has been engaged. The Subject account should be used as a guide. Programs 00, 50, 97, 98, and 99 may not be used. | For **Certified Teachers**, use the appropriate Subject for the class for which the Teacher has been engaged. | Job Class 0000 only. |
|  |  |  |  |  |  |  |
| J | Object 53223 | For **Certified Teachers** located in **Out-of-District Locations**: 07-08, 10-13 only. | For **Certified Teachers**, use Function 431 used in place of Functions 111 and 215. | For **Certified Teachers**, use the appropriate Program for the class for which the Teacher has been engaged. The Subject account should be used as a guide. Programs 00, 61, 62, 63, 64, 97, 98, and 99 may not be used. | For **Certified Teachers**, use the appropriate Subject for the class for which the Teacher has been engaged. | Job Class 0000 only. |
|  |  |  |  |  |  |  |
| K | Object 53223 | For **Certified Substitute Teachers** located within **In-District Locations**: 03-06, 09, 14, 17, 23-25, 33-35, and 43-45 only. May use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used. | For **Certified Substitute Teachers**, use Functions 112, 221, and 222 only. | For **Certified Substitute Teachers**, use the appropriate Program for the class for which the Substitute has been engaged. The Subject account should be used as a guide. Programs 00, 50, 97, 98, and 99 may not be used. | For **Certified Substitute Teachers**, with Function 111, use Subject 0000 only. With Functions 221 and 222, use the appropriate Subject for the class for which the Teacher has been engaged. | Job Class 0000 only. |
|  |  |  |  |  |  |  |
| L | Object 53223 | For **Certified Substitute Teachers** located in **Out-of-District Locations**: 07-08, 10-13 only. | For **Certified Substitute Teachers**, use Function 431 used in place of Functions 112, 221, and 222 | For **Certified Substitute Teachers**, use the appropriate Program for the class for which the Teacher has been engaged. The Subject account should be used as a guide. Programs 00, 61, 62, 63, 64, 97, 98, and 99 may not be used. | For **Certified Substitute Teachers**, with Function 431 when used in place of Function 111, use Subject 0000 only. With Function 431 when used in place of Functions 221 and 222, use the appropriate Subject for the class for which the Teacher has been engaged. | Job Class 0000 only. |
|  |  |  |  |  |  |  |
| M | Object 53223 | For **Non-Certified Substitute Teachers and Paraprofessionals** located within **In-District Locations**: 03-06, 09, 14, 17, 23-25, 33-35, and 43-45 only. May use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used. | For  **Non-Certified Substitute Teachers and Paraprofessionals**, use Function 113 only | For **Non-Certified Substitute Teachers and Paraprofessionals**, use the appropriate Program for the class for which the Substitute has been engaged. The Subject account should be used as a guide. Programs 00, 50, 97, 98, and 99 may not be used. | For **Non-Certified Substitute Teachers and Paraprofessionals**, use the appropriate Subject for the class for which the Teacher has been engaged. | Job Class 0000 only. |
|  |  |  |  |  |  |  |
| N | Object 53223 | For **Non-Certified Substitute Teachers and Paraprofessionals** located in **Out-of-District Locations**: 07-08, 10-13 only. | For **Non-Certified Substitute Teachers and Paraprofessionals**, use Function 431 used in place of Functions 112, 221, and 222 | For **Non-Certified Substitute Teachers and Paraprofessionals**, use the appropriate Program for the class for which the Teacher has been engaged. The Subject account should be used as a guide. Programs 00, 61, 62, 63, 64, 97, 98, and 99 may not be used. | For **Non-Certified Substitute Teachers and Paraprofessionals**, use the appropriate Subject for the class for which the Teacher has been engaged. | Job Class 0000 only. |

| **Scenarios for Object 53225: OTHER SUBSTITUTES** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| O | In-District Locations, **Other Substitutes** | |  | P | Out-of-District Locations, **Other Substitutes** | |
|  |  |  |  |  |  |  |
|  | **Object** | **Location Type** | **Function** | **Program** | **Subject** | **Job Classification** |
| O | Object 53225 | Use any In-District Location Type (00-06, 09, 14, 17, 23-25, 33-35) and 43-45 only. If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method. | Use any Function except, 000, 111, 112, 113, 411, 421, 431, 432, 441, 997, and 998 that matches | Use the appropriate Program associated with the job for which the Substitute has been engaged that matches the Function, Subject, and the Job Classification account of the employee for which the Substitute has been engaged. Programs 97, 98, and 99 may not be used. | Use the Subject associated with the job for which the Substitute has been engaged that further matches the Function and the Job Classification account of the employee for which the Substitute has been engaged. Subjects 9700, 9800, and 9900 may not be used. | Job Class 0000 only. |
|  |  |  |  |  |  |  |
| P | Object 53225 | Use any Out-of-District Location Type (07-08, and 10-13 and 15). | Use Function 431 only with Out-of-District Locations. | Use the appropriate Program associated with the job for which the Substitute has been engaged that matches the Function, Subject, and the Job Classification account of the employee for which the Substitute has been engaged. Programs 97, 98, and 99 may not be used. | Use the Subject associated with the job for which the Substitute has been engaged that further matches the Function and the Job Classification account of the employee for which the Substitute has been engaged. Subjects 9700, 9800, and 9900 may not be used. | Job Class 0000 only. |

### *Third Party Provided Substitutes*

Substitutes engaged through a Third Party Vendor are accounted for in two separate accounts, Object 53223 for Instructional Teachers including Substitutes Teachers and Object 53225 for Other Substitutes.

***Instructional Teachers***

Use Object 53223 (Instructional Teachers) for fees paid to third-party instructional teacher consultants (or the Agency that provides the teachers) for providing face to face teaching and other teacher related roles such as Substitute Teachers. This Object is for Instructional-related Substitutes that will **not** be employed but will provide professional services.

The Object Intersection Rules for this Object are based on the rules contained in Object 51115 (Salaries – Substitutes) for employed Substitute Teachers. Those rules are as follows:

***Fund:*** *Use any Fund Type except 40 and 90.*

***Location:*** *Use Location Types 03-14 and 23-25, 33-35, 43-45, and related school locations. If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the Assigned Allocation Method.*

***Function:*** *For Certified Teachers (as identified in Job Classification accounts 1100-1399 excluding Job Classification accounts 1294-1299), use only Functions 111 or 215 with In-District Locations. With Out-of-District Locations, use Function 431 only.*

*For Certified Substitute Teachers (as identified in Job Classification account 1294 - Long-Term Substitute Teachers and Job Classification accounts 1295-1299 Short-Term Substitute Teachers), use only Functions 112, 221, and 222 with In-District Locations and Function 431 only with Out-of-District Locations.*

*When Function 112 is used because the Substitute Teacher is identifiable with Job Classification account 1294, use the Subject for the job for which the Substitute has been engaged to replace. When Function 112 is used because the Substitute Teacher is identifiable with Job Classification accounts 1295-1299, use Subject 0000 only. The same rules apply to Function 431 when used in place of Function 112 with Out-of-District Locations.*

*When Functions 221 and 222, and 431 are used, use the Subject that is assigned to the Teacher for which the Substitute Teacher has been engaged to replace. The same rules apply to Function 431 when used in place of Functions 221 or 222 with Out-of-District Locations.*

*For Non-Certified Substitute Teachers and Paraprofessionals (Job Classification Series 4600) use only Function 113 with In-District Locations. With Out-of-District Locations, use Function 431 only.*

***Program:*** *For Certified Teachers use the appropriate Program for the class for which the Teacher has been engaged. The Subject account should be used as a guide, as applicable.*

*For Certified Substitute Teachers, use the appropriate Program for the class for which the Substitute has been engaged. The Subject account should be used as a guide, as applicable.*

*For Non-Certified Substitute Teachers and Paraprofessionals, use the appropriate Program for the class or purpose for which the Substitute has been engaged. The Subject account should be used as a guide, as applicable.*

*Programs 00, 97, 98, and 99 may not be used with this Object.*

***Subject:*** *For Certified Teachers use the appropriate Subject for the class for which the Teacher has been engaged.*

*For Certified Substitute Teachers with Function 112 and Function 431 when used in place of Function 112 for Out-of-District Locations, use only Subject 0000 when the Substitute Teacher is identifiable with Job Classification accounts 1295-1299. When the Substitute Teacher is identifiable with Job Classification account 1294, use the Subject for the class for which the Substitute has been engaged to teach.*

*For Certified Substitute Teachers with Functions 221 and 222 and Function 431 when used in place of Function 221 and 222 for Out-of-District Locations, use the appropriate Subject that is assigned to the Teacher for which the Substitute has been engaged to replace, provided however, when a Short Term Substitute Teacher teaches multiple subjects in a given day (e.g. Math and English), Subject 0000 may be used in place of the specific subject for which they are subbing. Use of this exception should be limited.*

*For Non-Certified Substitute Teachers and Paraprofessionals, use the appropriate Subject for the class or purpose for which the Substitute has been engaged that further matches the Function and the Job Classification of the employee for which the Substitute has been engaged.*

*Subjects 9700, 9800, and 9900 may not be used.*

***Job Classification:*** *Use Job Classification 0000 only.*

***Other Substitutes***

Use Object 53225 (Other Substitutes) for fees paid to third-party non-instructional consultants (or the Agency that provides the substitutes) for providing substitute services. This Object includes all Substitutes except those engaged for Instructional Teaching, Substitute Teaching or Non-Certified Substitutes or Paraprofessionals engaged to provide face to face teaching and other teacher related roles.

The Object Intersection Rules for this Object are based on the rules contained in Object 51115 (Salaries – Substitutes) for employed Substitutes. Those rules are as follows:

***Fund:*** *Use any Fund Type except 40 and 90.*

***Location:*** *Use any Location Type and related departments or school locations except Location Types 16, 18-20, and Locations 99996, 99997, and 99998.*

*If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the Assigned Allocation Method.*

***Function:*** *Use any Function except 000, 111, 112, 113, 411, 421, 431, 432, 441, 997, and 998 that matches the Job Classification account of the employee for the Substitute has been engaged for In-District Locations. For Out-of-District Locations, use Function 431 only.*

***Program:*** *Use the appropriate Program associated with the job for which the Substitute has been engaged that matches the Function, Subject, and the Job Classification account of the employee for which the Substitute has been engaged. Programs 97, 98, and 99 may not be used.*

***Subject:*** *Use the Subject associated with the job for which the Substitute has been engaged that further matches the Function and the Job Classification account of the employee for which the Substitute has been engaged.*

*Subjects 9700, 9800, and 9900 may not be used.*

***Job Classification:*** *Use Job Classification 0000 only.*

### *FAQ’s*

For additional information, refer to FAQ’s 53, 147, 148, 149, 150, 151, 155, 166, 235, 253, 255, 256, 273, 289, 317, 318, 319, 353, 363, and 405.

Summer School

### *Background*

This section focuses on the various rules and requirements for accounting for Summer School activities provided for the benefit of Elementary, Middle and High School students.

### *Compensation Object Rules*

The definition for Object 51338 (Summer Pay) states:  “Amounts paid to employees of the District for work performed during the summertime period irrespective of other duties performed subject to compensation amounts in other compensation-related accounts.”

Accordingly, Object 51338 is to be used for employees engaged to work in Summer School programs that are in addition to normal compensation amounts or if hired only for Summer School. The only exception is for Substitutes for Summer School, wherein Object 51115 (Salaries – Substitutes) is to be used instead of Object 51338. All other Compensation accounts, except Object 51110 (Regular Salaries), may be used in the same manner as those related to the regular school session for the specific purpose of each Object

For Summer School, it is common to use employees who perform a job in Summer School that is different from one they perform during the regular school year. For example, an employee assigned to Job Classification 4310 (Day Substitute Clerk) during the regular school year, is assigned to teach a class during Summer School.

In the example, the employee was assigned to Job Classification 4310 (Day Substitute Clerk) during the regular school year, but is now assigned to teach a class in Summer School. If this employee is functioning as a Teacher during Summer School and not in the capacity of a clerk, the compensation account to be used is Object 51338 (Summer Pay) instead of Object 51110 using during the regular School year. This treatment complies with the “*Trump Concept*”.

### *Job Classification Rules*

As noted previously, it is common to use employees who perform a job in Summer School that is different from one they perform during the regular school year. The previous example, an employee assigned to Job Classification 4310 (Day Substitute Clerk) during the regular school year, is assigned to teach a class during Summer School illustrates the *“Follow the Purpose Concept”* to be used for selecting the Job Classification account to use.

To comply with the *“Follow the Purpose Concept”*, the Job Classification account must be changed from 4310 to the appropriate account for the role performed during the Summer School program. In other words, the job being performed in Summer School dictates the Job Classification account for the job performed during the school year for the Summer School activities, and therefore an appropriate Teacher Job Classification account will be used in place of Job Classification 4310. Accordingly, the Job Classification account used follows the duties being performed, not the person performing them.

### *Location Rules*

In selecting the Location account to use, the Location Type will be based on the School-Level (Elementary, Middle, or High) of the students irrespective of the actual physical location of the school facility being used for those same students. This complies with the *“Follow the Student Concept”*.

For example, classes for Elementary School students may be held in a High School facility. In this example, to comply with the “*Follow the Student Concept”* the Location Type will be Location Type 23 for Elementary Schools and not Location Type 25 for High Schools. This treatment will apply to all situations where the location used is not the same type that normally houses the Student cohort group.

Irrespective of the physical location of a Summer School program, all Summer School locations are considered an **In-District Location.** In-District Locations are any Location under the direct control of the District. Out-of-District Locations are locations "owned or controlled" by other entities, irrespective of their geographic location. With In-District Locations, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) may not be used.

For Instructional-related costs for Elementary School students use Location Type 23 with Location 907 (Summer School Programs) or if a specific building number is necessary for regulatory or reporting purposes, Districts may substitute the School ID number of each specific school. For example, if XYZ Elementary School (ID number 356) is used for Summer School activities and such identification of the school is necessary, the proper Location to be used would be 23356. For purposes of clarity, the following School ID’s are restricted and may not be used with Location Type 23: 900, 901, 902, 903, 904, 905, 906, 996, 997, 998, and 999.

For Instructional-related costs for Middle School students use Location Type 24 with Location 907 (Summer School Programs) or if a specific building number is necessary for regulatory or reporting purposes, Districts may substitute the School ID number of each specific school. For example, if LMN Middle School (ID number 248) is used for Summer School activities and such identification of the school is necessary, the proper Location to be used would be 24248. For purposes of clarity, the following School ID’s are restricted and may not be used with Location Type 24: 900, 901, 902, 903, 904, 905, 906, 996, 997, 998, and 999.

For Instructional-related costs for High School students use Location Type 25 with Location 907 (Summer School Programs) or if a specific building number is necessary for regulatory or reporting purposes, Districts may substitute the School ID number of each specific school. For example, if ABC High School (ID number 123) is used for Summer School activities and such identification of the school is necessary, the proper Location to be used would be 25123. For purposes of clarity, the following School ID’s are restricted and may not be used with Location Type 25: 900, 901, 902, 903, 904, 905, 906, 996, 997, 998, and 999.

Administrative costs associated with Summer School are charged to either Location 01300 (Program and Curriculum Development) or Location 01318 (Summer School).

### *Program and Subject Rules*

To comply with the *“Essence of the Flavor Concept”* costs for Summer School may be aligned with most Subject accounts as allowed by Object Intersection Rules, but often will intersect with Subject 2702 (Summer School).

The *“Dual Identification Concept”* requires that Summer School activities must be identified in at least two Segments, one of which must be the Location Segment. The other may be either the Program Segment or the Subject Segment that align with each activity. This rule is always followed, except in the following instances:

* If the Object Intersection Rule for the Object used requires specific accounts in the Program and Subject Segments other than Program 62 and Subject 2702, those specifically required accounts must be used. The same applies to the Location Segment.
* If the charge is related to Special Education, then Program 20 and Subject 2100 series accounts must be used. With Program 20, Subject 2702 may not be used.
* If the charge is related to Bilingual/ESL, then Program 40 must be used with Subject 2702 only.
* To conform to the requirements of the use of Program 40, Subject accounts 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may not be used with Summer School Locations.

Below is a use-matrix for the Program and Subject Segments for complying with the various Summer School-related rules for the following Locations:

* 23907 or 23XXX Instructional-related costs for Elementary Summer School Students
* 24907 or 24XXX Instructional-related costs for Middle Summer School Students
* 25907 or 25XXX Instructional-related costs for High Summer School Students
* 01300 or 01318 Administrative Costs related to Summer School activities

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### *FAQ’s*

For additional information, refer to FAQ’s 197, 240, 273, 300, 322, 360, 365, 378, 383, and 385.

Supplies

### *Background*

This section focuses on the various rules and requirements for accounting for different types of Supplies, much of which is recorded in the Object 56000 series (Supplies). Costs of some supplies may be bundled with costs in other Objects as defined in each Object account.

### *Athletic Supplies*

Use Object 56116 (Athletic Supplies) for athletic supplies. This Object is restricted specifically and only to Athletics as defined in Subject 2200 Series (Co-curricular Athletics). The accounts in Subject 2200 Series are based on the Interscholastic Athletic Competition Guidelines. Uniforms used for competitive athletics are also included in Object 56116.

Do not include medical supplies used for athletic activities as defined in Object 56116 or for other athletic purposes. For medical supplies used for athletic activities use Object 56115 (Medical Supplies). For athletic supplies not associated with competitive sports, use Object 56101 (General Supplies and Materials).

### *Books and Periodicals*

Books and Periodicals are considered Supplies pursuant to the rules of the Object 56400 Series.

**Book Repairs** – Use Object 56405 (Book Repairs) for expenditures related to repairs to books.

**Library Books** – Use Object 56402 (Library Books) for expenditures related to Library Books. Do not include other types of books maintained in classroom libraries for students. Charge those costs to Object 56401 (Textbooks).

**Reference Books** – Use Object 56403 (Reference Books) for expenditures related to Reference Books.

**Subscriptions and Periodicals** – Use Object 56404 (Subscriptions and Periodicals) for expenditures for periodicals and subscriptions. Includes printed and hard media materials only that are purchased. Excludes Web-based software used by Libraries – use Object 56407 (Web-based Software and Databases – Library) for those costs.

**Textbooks: Adult Education** - Use Object 56408 (Other Textbooks – Adult Education) for expenditures related to textbooks that are provided for Adult Education students.

**Textbooks: District Students in Grades PK-12** – Use Object 56401 (Textbooks) for textbooks and workbooks for District students in grades PK-12. Also include textbooks used in Summer School and other types of books maintained in classroom libraries for use for students.

**Textbooks: Dual and Concurrent Enrollment** – Use Object 56410 (Textbooks - Dual and Concurrent Enrollment) for textbooks and workbooks for District students that are enrolled in Dual and Concurrent types classes – In High School and College.

**Textbooks: Electronic** – Use Object 56409 (Electronic Textbooks) for expenditures for electronic textbooks and workbooks for District students in grades PK-12.

Electronic Textbooks are considered to be “Books” and should be recorded in Object 56409 (Electronic Textbooks) - a member of the Object 56400 Series (Books and Periodicals).  E-Readers (notebook computer, I-Pad, or Surface) are considered to be “Hardware”, and should be recorded in Object 57309 (Technology-Related Hardware.

**Textbooks: Students outside of the District** – Use Object 56406 (Textbooks – Non-Public) for expenditures associated with textbooks that are provided to students and others outside of the District. For regular PK-12 students, use Object 56401 (Textbooks) and for Adult Education students use Object 56408 (Other Textbooks – Adult Education).

**Web-based Software and Library Databases** - Use Object 56407 (Web-based Software and Databases – Library) for expenditures for web-based software and databases related to Student or Teacher use provided in or through the library. Do not include software used to perform the basic functions of managing a library. For those types of items, use Object 57311 (Technology Software) or Object 53502 (Other Technical Services) as appropriate.

### *Criteria for Assets and Supplies*

There are three criteria for consideration of whether a purchased item is an asset or a supply.

* The first is a capitalization issue as to when an item is recorded on the Balance Sheet.
* The second is when an item is to be tagged and tracked for inventory purposes.
* The last relates to whether the purchased item is expendable or not.

The ***UCOA Capitalization Policy*** requires that tangible, nonexpendable, personal property that has a useful life of more than one year and an acquisition cost of $5,000 or more must be tagged for tracking and inventory purposes. Further, computer equipment (defined as devices or equipment that can receive, store and transmit data) with a useful life of more than one year and an acquisition cost of $500 or more must be tagged for tracking and inventory purposes. The ***UCOA Capitalization Policy***does not designate a dollar value threshold for capitalization of assets; that threshold amount is left to the discretion by Districts and Charter Schools. UCOA accepts and follows those guidelines for capitalization of assets on the Balance Sheet.

For recording expenditures related to personal property, the ***UCOA Tangible Personal Property Policy*** was developed. For Object Expenditure purposes, the following criteria applies: Tangible, **nonexpendable**, personal property that has a useful life of more than one year is recorded in specific Object accounts in the 57000 (Property) Series. Tangible, **expendable**, personal property, irrespective of the length of the economic life is recorded in the Object 56000 (Supplies) Series.

Examples of each are noted below:

| *Classified with Property (Object 57000 Series)* | *Classified with Supplies (Object 56000 Series)* |
| --- | --- |
| *Computers, Laptops, Notebook computers, PDA’s, I-Pads, Cameras, Tangible Software* | *Adding machines, calculators* |
| *Monitors, Printers, Projectors, Copiers, Scanners* | *Computer cables, mouse devices, flash-drive storage devices, monitor stands, mouse pads* |
| *Desks, File Cabinets, Credenzas* | *Desktop file holders, diskettes, keyboards, drive storage devices* |
| *Athletic equipment such as goal posts, tennis court nets, whirlpools, medical equipment* | *Athletic supplies such as baseballs, uniforms, medical supplies* |
| *Refrigerators, Freezers, Ovens* | *Food service uniforms and wearing apparel, serving utensils* |
| *DVD Players, Televisions, DVR’s* | *Music CD’s, DVD’s, movies* |
| *Machinery such as drill presses, grinders, floor polishers, snow removal equipment, microscopes, typewriters, telephone systems* | *Small tools, such as hammers, screwdrivers, pliers, wrenches, rakes, shovels* |

### *Criteria for Small Tools*

Small tools are accounted for pursuant to the ***UCOA Tangible Personal Property Policy***, which requires that tangible non-expendable, personal property that has a useful life of more than one year be recorded in the Object 57300 Series (Property) and that tangible, expendable, personal property, irrespective of the economic life is recorded in the Object 56000 Series (Supplies).

Accordingly, small tools are recorded in either Object 56101 (General Supplies and Materials) or in the appropriate account in the Object 57300 Series. Most often this will be Object 57305 (Equipment).

### *Facility, Energy, and Transportation Maintenance and Supplies*

Object 56200 Series (Facility, Energy, and Transportation Maintenance and Supplies) includes expenditures for facilities, energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies.

Include in these Objects expenditures for the identified supplies and also tools with an economic life of **less** than one year. For tools with an economic life of **greater** than one year, use Object 57305 (Equipment).

Objects in the 56200 Series include the following:

* 56201 Natural Gas
* 56202 Gasoline
* 56203 Diesel Fuel
  + For Object 56203 (Diesel Fuel), record charges to the Function segment by applying the *“Follow the Bus Concept”*. That is, the charges for Diesel Fuel for the Function segment must be consistent with the use of the fuel for the activities for which the buses are utilized.
* 56204 Propane
* 56207 Vehicle Maintenance Supplies/Parts
* 56208 Bottled Gas
* 56209 Fuel Oil
* 56210 Coal
* 56211 Other Supplies
* 56213 Glass
* 56214 Paint
* 56215 Electricity
* 56216 Lumber and Hardware
* 56217 Plumbing and Heating Supplies
* 56218 Electrical Supplies
* 56219 Custodial Supplies
* 56220 Materials for Snow and Ice Removal
* 56221 Lamps and Lights

### *Food Service*

Expenditures for food and food-related supplies used in the School Food Service Program are considered supplies pursuant to the rules for Object 56300 Series. Food used in instructional programs is charged to Object 56101 (General Supplies and Materials).

**Food Service Program Supplies** – Use Object 56301 (Food – Food Service Program) for food supply items used in conjunction with an in-house (not out-sourced) school food service program.

Use Object 55701 (Food Service Contractors) for food costs related to an out-sourced program.

**Milk** – Use Object 56305 (Milk – Food Service Program) for expenditures associated with Milk for Districts that self-operate a school food service program.

**Non-Food Supplies for a Food Service Program** – Use Object 56302 (Non-Food – Food Service Program) for non-food supply items used in conjunction with a school food service program.

**Uniform/Wearing Apparel for a Food Service Program** – Use Object 56304 (Uniform/Wearing Apparel – Food) for uniforms and wearing apparel supply items used in conjunction with a school food service program.

Do not include athletic uniforms in Object 56304. Charge those costs to Object 56116 (Athletic Supplies).

Also, do not include in Object 56304 non-athletic uniforms and wearing apparel supplies for the operation of a District such as custodial uniforms and uniforms worn by Staff and Students. Charge those costs to Object 56112 (Uniform/Wearing Apparel Supplies).

### *General Supplies and Materials*

**General Supplies** - Use Object 56101 (General Supplies and Materials) to record expenditures used for supplies and materials for the operation of a District or classroom. Includes such items as Student Planners/Agendas provided by the District. Also included are supplies that meet the requirements of the ***UCOA Tangible Personal Property Policy***which arenot included in other specific Object accounts in the Object 56000 Series.

Please note that Object 56101 may not intersect with Functions 000, 111, 112, 113, 223, 411, 421, 432, 441, 997, and 998.

**Plants and Grounds Supplies** – Use Object 56211 (Other Supplies) for plants and grounds supplies such as grass seed.

### *Graduations, Honors and Awards*

**Graduation Supplies** – Use Object 56113 (Graduation Supplies) for expenditures related to graduation activities. With this Object, use only Function 214 (Student Services – Instruction Related) and Subject 0000 (General Education).

**Honors and Awards Supplies** – Use Object 56117 (Honors/Awards Supplies) for expenditures for honors and general awards for students, employees, and volunteers of the District.

### *Medical Supplies*

Use Object 56115 (Medical Supplies) for medical supplies, including medical supplies for athletics.

For costs related to Nursing such as medical supplies used by Nurses, use the *“Follow the Nurse Concept”* to account for Medical Supplies as noted below:

* Medical Supplies used by Nurses for *In-District Location* athletic activities are charged to Function 213 (Extracurricular) and Subject 2200 Series (Co-curricular Activities – Athletics.
* Medical Supplies used by Nurses for *In-District Location* non-athletic activities are charged to Function 216 (Student Health Services – Medical) and the following Subjects:
  + 2100 Series (Special Education)
  + 2500 (Non-Instruction)
  + 2701 (Adult Education)
  + 2702 (Summer School)
  + 2703 (After School)
  + 2704 (Before School)
* Medical Supplies used by Nurses for *Out-of-District* Locations irrespective of the purpose are charged to Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) and Subject 2500 (Non-Instruction).
* Do not use Object 56115 (Medical Supplies) with Academic Classes related to Health Services, e.g., Subjects 0900 (Health Occupations Education, 0901 (Nursing), 1100 (Health Education), 1418 (Health Services – Not Child Care), 1441 (Biomedical), and 1442 (Sports Medicine). For medical supplies used in conjunction with such Subjects, use Object 56101 (General Supplies and Materials) only.

### *Technology-Related Supplies*

Use Object 56501 (Technology-Related Supplies) for computer software supplies used in conjunction with technology-related hardware or software. This includes items such as small storage devices diskettes, memory sticks, cables, keyboards, mouse or pointing devices, monitor stands, mouse pads, etc.

Also includes tangible software programs and media that meets the definition of a Supply pursuant to the ***UCOA Tangible Personal Property Policy***.

Do not include maintenance and support agreements or software licenses in Object 56501. Charge those costs to Object 57311 (Technology Software) or Object 53502 (Other Technical Services). Supplies do not include items that have a life longer than one year. Those should be recorded in Object 57309 (Technology-Related Hardware).

Refer to the Technology-Related Software section in this Chapter for additional information on this topic.

### *Uniforms*

Use Object 56112 (Uniform/Wearing Apparel Supplies) for non-athletic uniforms and wearing apparel supplies. This includes custodial uniforms.

Use Object 56116 (Athletic Supplies) for expenditures for athletic uniforms.

Use Object 56304 (Uniform/Wearing Apparel – Food) for uniform and wearing apparel supply items used in conjunction with a school food service program.

### *FAQ’s*

For additional information, refer to FAQ’s 67, 123, 131, 214, 238, 280, and 316.

Tax Revenues

### *Background*

This section focuses on the various rules and requirements for accounting for different types of tax revenues, including penalties and interest.

### *Accounting Rules*

Object Series 41100 (Taxes Levied/Assessed by the School District) is **not to be used** without prior permission from RIDE.

Include only the principal amount of taxes levied for school purposes by a local governmental unit other than the District in Object 41210 (Taxes Levied – Other Local Governmental Units).

Include only the principal amount of taxes assessed by a local governmental unit other than a District and imposed on the sale and consumption of goods and services (sales taxes) in Object 41220 (Sales and Use Tax).

Include only the principal amount of taxes assessed by a local governmental unit other than a District, measured by net income (income taxes) in Object 41230 (Income Taxes – Other Local Governmental Units).

Penalties and interest on tax revenues are to be recorded in Object 41240 (Penalties and Interest on Taxes – Other Local Governmental Units) and not to Objects 41210, 41220, and 41230.

### *FAQ’s*

None.

Technology-Related Hardware

### *Background*

This section focuses on the various rules and requirements related to Technology-Related Hardware. This topic relates to purchase and maintenance costs. Costs of renting Technology-Related Hardware are not included here.

Refer to the Facility and Equipment Leases and Rentals section in this Chapter for additional information on this topic.

### *Initial, Additional, and Replacement Costs*

Expenditures for the initial, additional, and replacement costs associated with Technology-Related Hardware that meet the requirements of the ***UCOA Tangible Personal Property Policy***, such as computers, servers, printers, copiers, scanners, etc. are charged to Object 57309 (Technology-Related Hardware). Includes the cost of maintenance contracts obtained or purchased with the initial purchase. Telephone systems and telephone lines are considered equipment and not Technology-Related Hardware. Charge those costs to Object 57305 (Equipment).

Subsequent maintenance contracts purchased should be recorded in Object 54320 (Maintenance and Repairs – Technology-Related Hardware; Service Contracts and Agreements).

***UCOA Tangible Personal Property Policy -*** For Object Expenditure purposes, the following criteria will apply: Tangible, **nonexpendable**, personal property that has a useful life of more than one year shall be recorded in specific Object accounts in the 57000 (Property) Series. Tangible, **expendable**, personal property, irrespective of the length of the economic life is recorded in the Object 56000 (Supplies) Series or the Object 53000 (Purchased Services) Series.

Examples of each are provided below:

| *Classified with Property (Object 57000 Series)* | *Classified with Supplies (Object 56000 Series) or Purchased Services (53000 Series)* |
| --- | --- |
| *Computers, Laptops, Notebook computers, PDA’s, I-Pads, Cameras, Tangible Software* | *Adding machines, calculators* |
| *Monitors, Printers, Projectors, Copiers, Scanners* | *Computer cables, mouse devices, flash-drive storage devices, monitor stands, mouse pads* |
| *Desks, File Cabinets, Credenzas* | *Desktop file holders, diskettes, keyboards, drive storage devices* |
| *Athletic equipment such as goal posts, tennis court nets, whirlpools, medical equipment* | *Athletic supplies such as baseballs, uniforms, medical supplies* |
| *Refrigerators, Freezers, Ovens* | *Food service uniforms and wearing apparel, serving utensils* |
| *DVD Players, Televisions, DVR’s* | *Music CD’s, DVD’s, movies* |
| *Machinery such as drill presses, grinders, floor polishers, snow removal equipment, microscopes, typewriters, telephone systems* | *Small tools, such as hammers, screwdrivers, pliers, wrenches, rakes, shovels* |

For these types of assets, use the Object noted below:

* Vehicles (57301)
* Buses (57303)
* Telephone Systems (57305)
* Furniture and Fixtures (57306)
* Technology-Related Hardware (57309)
* Technology Software (57311)
* Environmental Equipment (57313)

### *Maintenance Costs*

Use Object 54320 (Maintenance and Repairs – Technology-Related Hardware; Service Contracts and Agreements) for expenditures for repairs and maintenance services for technology hardware provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations. This includes service agreements for technology hardware (e.g., personal computers and servers), for years subsequent to the first contract maintenance period.

Maintenance agreements purchased with the initial purchase of the technology hardware must be included in Object 57309 (Technology-Related Hardware).

### *Technology-Related Supplies*

Technology-Related Supplies included supplies that are typically used in conjunction with Technology-Related Hardware. Some examples are diskettes, parallel cables, and monitor stands. Technology-Related Supplies are not charged to Objects in the 57000 Series, but rather to Objects in the 56000 Series.

Refer to the Supplies section in this Chapter for additional information on this topic.

### *Technology-Related Software*

Technology-Related Software includes expenditures for the initial costs, additional costs for new modules, replacement, maintenance and/or support agreements, and modification costs associated with District licensed or purchased technology software (Tangible Software) are charged to Object 57311 (Technology Related Software).

Web-based Software is defined as services or software that is licensed and provided for the use of District employees, consultants, and students via the Internet. The Software is licensed (not owned) and generally includes an annual license fee to retain continued use of the Software. Expenditures for Web-based Software are charged to Object 53502 (Other Technical Services).

Refer to the Technology-Related Softwaresection in this Chapter for additional information on this topic.

### *FAQ’s*

For additional information, refer to FAQ’s 203, 204, 258, and 267.

Technology-Related Software

### *Background*

This section focuses on the various rules and requirements related to Technology-Related Software. This topic relates to purchasing, licensing, programming, maintenance, support, and customization costs.

Tangible Software is defined as hard software media, non-web-based software that is purchased or licensed via a perpetual license. Access may be available on a local computer only or via an internal network.

Web-based Software is defined as services or software that is licensed and provided for the use of District employees, consultants, and students via the Internet. The Software is licensed (not owned) and generally includes an annual license fee to retain continued use of the Software.

Purchased Software refers to Tangible Software. Licensed Software refers to Web-based Software.

### *Comparison of Tangible Software to Web-based Software*

We recognize that Tangible Software and Web-based Software are often used to achieve similar or related goals. However, we are interested in bifurcating these costs within UCOA to better track the use of “traditional” hard media software versus Web-Based Software.

Accordingly, Tangible Software that meet the requirements of the **UCOA Tangible Personal Property Policy** is charged to Object 57311 (Technology Software). That which does not meet that criteria are charged to Object 56501 (Technology-Related Supplies). The software in either situation can be related to Instruction purposes as well as Administrative Operation purposes.

Conversely, Web-based Software is charged on the basis of the purpose; it is not impacted by the **UCOA Tangible Personal Property Policy**.

A Decision Matrix related to these Objects is provided below:

| *Object* | *Object* | *Tangible* | *Web-based* | *Instruction* | *Operations* | *Technology* |
| --- | --- | --- | --- | --- | --- | --- |
| *Number* | *Name* | *Software* | *Software* | *Related* | *Related* | *Supplies* |
| 53221 | Virtual Classrooms |  | X | X |  |  |
| 53222 | Web-based Supplemental Instructional Programs |  | X | X |  |  |
| 53502 | Other Technical Services |  | X |  | X |  |
| 56101 | General Supplies and Materials | X |  | X | X |  |
| 56407 | Web-based Software and Databases - Library |  | X | X |  |  |
| 56501 | Technology-Related Supplies | X |  | X | X | X |
| 57311 | Technology Software | X |  | X | X |  |

### *Example of Tangible Software vs Web-based Software – Student Information System*

All Districts maintain a Student Information System, commonly referred to as an SIS. An SIS may be charged to Object 53502 (Other Technical Services) or to Object 57311 (Technology Software) depending upon the “ownership” of the Software.

Object 53502 is used with Web-based Software Services that are licensed from a Third-Party Contractor. In this case there is no ownership of the Software and use continues only as long as the license (or maintenance) fees are paid.

Object 57311 is used when such systems are purchased and owned by the District and maintained on District servers; not licensed with web-delivered services. Use of the Software is not limited in future years. With purchased systems, there may be subsequent maintenance fees that may be required to obtain updates which are also charged to Object 57311.

To summarize, the two Objects are differentiated by "ownership" of the Software. This is the same treatment that would be afforded a leased Copier which is recorded in Object 54602 (Purchased Property Services), whereas a purchased copier is recorded in Object 57305 (Equipment).

### *Tangible Software*

Tangible Software is defined as hard software media, non-web-based software that is purchased or licensed via a perpetual license. The rights for continued use of the software are secured upon the initial payment. Some may include maintenance fees for upgrades, etc. Tangible software is generally loaded onto District servers and computers provided for the use of District employees, consultants, and students. Access may be available on a local computer only or via an internal network.

Expenditures for the initial costs, additional costs for new modules, replacement, maintenance and/or support agreements, and modification costs associated with District purchased Tangible Software (not web delivered) that meet the requirements of the ***UCOA Tangible Personal Property Policy*** are charged to Object 57311 (Technology Software).

Examples of Tangible Software include, but are not limited to, accounting software, software used in classrooms, software used by the library (for managing a library, student information systems, learning management systems), Microsoft Office (and similar type software) received via hard media format, and office-type software used in administrative duties. Tangible Software that does not meet the defined criteria are charged to Object 56501 (Technology-Related Supplies).

Costs of programming for purchased or licensed software is also charged to Object 57311 (Technology Software).

***UCOA Tangible Personal Property Policy*:**  For Object Expenditure purposes, the following criteria will apply: Tangible, **nonexpendable**, personal property that has a useful life of more than one year shall be recorded in specific Object accounts in the 57000 (Property) Series. Tangible, **expendable**, personal property, irrespective of the length of the economic life is recorded in the Object 56000 (Supplies) Series.

### *Technology-Related Supplies*

Technology-Related Supplies included supplies that are typically used in conjunction with Technology-Related Software. Some examples are diskettes, parallel cables, and monitor stands. Technology-Related Supplies are not charged to Objects in the 57000 Series, but rather to Objects in the 56000 Series.

Refer to the Supplies section in this Chapter for additional information on this topic.

### *Web-based Software*

Web-based Software is defined as services or software that is licensed and provided for the use of District employees, consultants, and students via the Internet. The Software is licensed (not owned) and generally includes an annual license fee to retain continued use of the Software.

Web-based Software is recorded, depending on the purposes, in the following Objects:

* 53502 (Other Technical Services)
* 53221 (Virtual Classrooms)
* 53222 (Web-based Supplemental Instructional Programs)
* 56407 (Web-based Software and Databases – Library)

### *FAQ’s*

For additional information, refer to FAQ’s 213, 228, 299, and 338.

Telephone Costs

### *Background*

This section focuses on the various rules and requirements related to Telephones. This includes operational costs, purchase, installation and maintenance costs.

### *Emergency Notification System*

For Parental or Emergency Notification Systems (e.g. “ParentLink”, a telephonic system that notifies parents of urgent issues), use Object 53502 (Other Technical Services), Function 313, Program 10, Subject 2500 and Job Classification 0000.

Related to the Location segment, this cost must be charged to individual schools. Whereas Location 99999 may be used, the School Allocation accounts will result in a more accurate allocation of the costs. The School Allocation accounts are as follows:

* Elementary Schools Allocation Holding Account (03999)
* Middle Schools Allocation Holding Account (04999)
* High Schools Allocation Holding Account (05999)
* In-District Schools Allocation Holding Account (08999)

### *Maintenance Costs*

Use Object 54311 (Maintenance and Repairs - Fixtures and Equipment; Service Contracts and Agreements) for maintenance costs related to Telephones.

For installing new Telephone lines, use Object 57305 (Equipment) as Telephones are considered Equipment and not Technology- Related Hardware.

### *Operational Costs*

For telephone operational costs, use Object 54403 (Telephone). This category includes the following:

* Telephone and voice communication services.
* Telephone, and voicemail.
* Data communication services to establish or maintain computer-based communications
* Networking, and internet services.
* Video communications services to establish or maintain one-way or two-way video communications via satellite.
* Cable, or other devices.
* Postal communications services to establish or maintain postage machine rentals, postage, express delivery services, or couriers.

### *Purchase Costs*

Telephones are considered Equipment and not Technology-Related Hardware. Accordingly, use Object 57305 (Equipment) for the cost of purchasing a Telephone Systems, new Telephones and installing new Telephone lines.

### *FAQ’s*

For additional information, refer to FAQ’s 203, 204, 219, and 339.

Textbooks

### *Background*

This section focuses on the various rules and requirements related to accounting for the costs of Textbooks.

### *Textbook Objects*

There are five Objects that may be used for the costs of Textbooks. The five Objects are differentiated by the location of the user or the type of textbook.

|  |  |  |
| --- | --- | --- |
| *Object* | *Name* | *Description* |
| 56401 | Textbooks | For PK-12 In-District Locations: Location Types 03-06; 09, 23-25, 33-35, 43-45. May also use Allocation Holding Accounts 03999, 04999, 05999, and 08999. Location 99999 may not be used. |
| 56406 | Textbooks – Non Public | Use the appropriate Location Type 08 school(s) except 08999 to which Textbooks are provided or if preferable, Location 08902 (Private School – No Assigned Code) may be used. |
| 56408 | Other Textbooks – Adult Education | Use Location 14906 only. |
| 56409 | Electronic Textbooks | For all School-based Location Types: Locations 03-14; 23-25, 33-35, 43-45. May also use Allocation Holding Accounts 03999, 04999, 05999, and 08999. Location 99999 may not be used. |
| 56410 | Textbooks – Dual and Concurrent Enrollment | For Location Type 05 for Concurrent Enrollment and Location Type 08 for Dual Enrollment. Location Type 08 location must be a college, university, or similar post-secondary institution. Allocation Holding Accounts 03999, 04999, 05999, 08999, 08902, or 99999 may not be used. |

### *FAQ’s*

For additional information, refer to FAQ’s 80, 205, 252, 258, 369, and 397.

Tuition

### *Background*

This section focuses on the various rules and requirements related to Tuition expenditures.

### *District and Parental Placement of Special Education Students*

For all Objects in the 55600 Series, Function 431 is to be used with Program 20 (Special Education) and Subject 2100 Series (Special Education) when a student has been “**placed**” by the District in a School outside of the District. If the student has been “**Parentally**” placed in a School outside of the District, i.e. placed by Parent decision, not District decision, then Function 431 is to be used with Program 50 (Non-Public Schools Programs) must be used with Subject 2100 Series.

### *Location Types and Segment Rules*

The identified Location Type and description for each Object in the 55600 Series (Tuition) are listed below.

|  |  |  |
| --- | --- | --- |
| *Object* | *Location Type* | *Description* |
| 55610 | Type 07 | Tuition to Other School Districts within the State |
| 55620 | Type 13 | Tuition to Other School Districts outside the State |
| 55630 | Type 08, excluding Location 08999 and 08902 (with Actual Data) | Tuition to Non-Public/Private Schools |
| 55640 | Type 118XX | Tuition to Educational Service Agencies (Collaboratives) within the State |
| 55650 | Type 119XX | Tuition to Educational Service Agencies (Collaboratives) outside the state |
| 55660 | Type 10 | Tuition to Charter Schools |
| 55680 | Types 07 or 10 | Tuition to Other School Districts or Charter Schools for Voucher Payments |
| 55690 | Types 07-08 (excluding Location 08999 and 08902 with Actual Data), 10-11, and 20 | Tuition – Other **(Presently, Object 55690 has only one authorized location (Location Type 20). Please check with RIDE for authorization to use for other purposes.** |

An Out-of-District Location is defined not by the geographic boundaries, but by who “owns” the Non-Public/Private School. By definition, all entities to which Tuition is paid are Out-of-District Locations. Accordingly, for all Objects in the 55600 series, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) is required for each.

Subject 2500 (Non-Instruction) may **not** be used with any Tuition Object.

### *Tuition Costs from other Providers*

For charges included with a Tuition billing from an outside provider, use the appropriate Object account as noted in the table above. In addition to the charge for Tuition, the billings may include costs for personal aides and other similar charges. Such charges for a personal aide and other similar charges are part of the services being provided to the student and should be captured in the same Object account. This maintains consistency in application of costs of this nature.

### *Tuition for Virtual Classrooms*

Many Districts provide “Virtual Classrooms” for students. A Virtual Classroom is one where the Districts pays fees to a Third-Party Contractor for the students to receive an instructional program via the Internet.  These fees are essentially licenses to access the software or the website from which the student will gain access to the Virtual Classroom.

These expenditures are considered to be a Purchased Service and not Tuition.

Use Object 53221 – Virtual Classrooms for these fees and other related costs when the when the instruction is being provided to the student in-lieu of face-to-face instruction time.

If the web-based instruction is being provided as a supplement to instruction, use Object 53222 (Web-based Supplemental Instructional Programs).

Use the Location account for the School that is offering the Virtual Classroom, or if used by multiple schools, the Allocation Holding Accounts (Locations 03999, 04999, 05999, and 08999) may be used.

### *Tuition Paid to the Rhode Island State Schools*

Tuition paid to the Rhode Island State School for the Deaf and other State Schools is recorded in Object 55610 (Tuition to Other School Districts within the State). State School are considered to be a District for purposes of UCOA. The State Schools are their respective Location account number are:

* Wm. M. Davies Jr. Career and Technical Center 07400
* The Rhode Island School for the Deaf 07410
* The Metropolitan Regional Career and Technical Center 07420
* Urban Collaborative Accelerated Program 07430

### *Tuition - Dual Enrollment*

Object 55690 (Tuition – Other) is used for any students who are enrolled in a High School and also enrolled in a post-secondary institution (Dual Enrollment). Although the students enrolled in a Dual Enrollment course will be attending a Location Type 08 post-secondary institution (excluding Location 08999 and 08902), payments for this purpose are to be paid to the Office of the Postsecondary Commissioner, and for these costs, Location Type 20 must be used.

Use the following segment accounts:

Fund – Any Fund Type except 40 or 90.

Location – Location Type 20 only.

Function - Function 431 only.

Program – Program 70 only.

Subject – Use the Subject account(s) applicable to the courses in which the students are enrolled.

Job Classification – Use Job Class 0000 only.

### *FAQ’s*

For additional information, refer to FAQ’s 12, 72, 115, 174, 263, and 416.

UCOA Budget Requirements

### *Background*

In 2016, the Rhode Island Legislature passed additional UCOA-related legislation. This new law requires School Districts to prepare annual budgets in compliance with and using UCOA-mandated accounts in a designated form and format. In addition, the legislation further provides for reporting budget information in a designated form and format. These requirements were effective for School Years beginning in 2017.

### *Requirements*

The UCOA Required Budget Levels by UCOA Segment are as follows:

| **Segment** | **Required Budget Level** | **Example** |
| --- | --- | --- |
| Fund | All Funds | 21011100 |
| Location | All Locations | 03104 |
| Function | Grandchild or Detail Level | 111 |
| Program | Child or Detail Level | 14 |
| Subject | Parent or Summary Level, except for accounts noted below: | 1600 |
| *Subject Accounts with Child Level Reporting Requirements:* | Hospitalized – Non-Special Education Students  RIDE Approved CTE Programs (*with certain Functions*)  Special Education  Adult Education  Summer Schools  After School  Before School | 0030  1401-14XX  2101-2146  2701  2702  2703  2704 |
| Object | Grandchild or Intermediate Level (note, for Budget Only, Actuals are required at the Great-Grandchild Level | 55100 |
| Job Classification | Child or Intermediate Level except for accounts noted below | 1100 |
| *Job Classification accounts with Grandchild Level Reporting Requirements:* | Substitute Teachers  Virtual Class Teachers | 1294-1299  1308 and 1399 |

**Note: All “Budget” only accounts previously known as the “91” accounts are no longer allowed for any purpose. This includes the following:**

* Function 991 (previously allowed only with permission).
* Program 91 (previously allowed only with permission).
* Subject 9100 (previously allowed only with permission).
* Job Class 9991 (previously allowed pursuant to Object Intersection Rules).

**All budget files are to be submitted to RIDE in UCOA-compliant format in the same manner as with actual data files.**

Allocation Holding Accounts may be used where allowed by Object Intersection Rule for the Object used for:

* Location (03999, 04999, 05999, 08999, and 99999)
* Program 99
* Subject 9900

When Allocation Holding Accounts are used for the Location, Program, or Subject segments, statistical data used for determining allocations weights from the prior year will be used to allocate the budgetary lines unless current data is provided with the submitted file.

**The mandated public reporting requirements are available from RIDE.**

### FAQ’s

For additional information, refer to FAQ 402.

UCOA Concepts

### *Background*

This section focuses on the various rules and requirements related to the UCOA Concepts.

Several Concepts are used in UCOA to help define various guidelines for UCOA. The purpose of the UCOA Concepts is to provide for consistency in application to support the UCOA global attributes of *Transparency, Uniformity, Accountability*, and *Comparability*.

### *Definitions of the UCOA Concepts*

* ***Dual Identification Concept –*** This Concept is a companion to the Essence of the Flavor Concept. The Dual Identification Concept requires that Adult Education, Summer School, After School, and Before School activities must be identified in at least two Segments, one of which must be the Location segment for the listed activities. The other may be either the Program segment or the Subject segment that align with each activity. For example, Adult Education - Location 14906, would align with Program 61 and/or Subject 2701 (both related to Adult Education). The same applies to Summer School - Location Types 23-25, Program 62, and Subject 2702; to After School - Location Types 33-35, Program 63, and Subject 2703, and to Before School - Location Types 43-45, Program 64, and Subject 2704.
* ***Essence of the Flavor Concept –*** This Concept was created to support a key UCOA design feature that enables users to combine, aggregate, and disaggregate data. The goal thereby is to isolate various “flavors” of costs in selected UCOA Segments. For example, the costs of ESL classes provided in Summer School could be captured by using Program 40 (Bilingual/ESL Education) and Subject 0600 (ESL and Bilingual). This method will capture ESL but will not effectively capture the Summer School “flavor” of the costs. Therefore, in this instance, instead of using Subject 0600, use Subject 2702 (Summer School) to fulfill the *“Essence of the Flavor Concept”*.
* ***Follow the Bus*** ***Concept*** – This Concept requires that costs related to fuel, maintenance, and other similar costs related to the operation of Buses should be accounted for consistent with the activities for which the Buses have been utilized.
* ***Follow the Compensation*** ***Concept*** – This Concept applies to each of the following UCOA Segments: Fund, Location, Function, Program, Subject, Job Classification, and to most, but not all of the Benefit accounts in the Object 52000 series. The Concept requires that for those Object Benefit accounts when required by Object Intersection Rule, the Account Number for each segment noted above must be the same account number as was used with the corresponding Compensation account (Object 51000 series) to which the Benefit account is related.
* ***Follow the Nurse Concept*** – This Concept requires that costs related to Nursing such as medical supplies should use the same methodology and segment accounts as are applied to accounting for salaries and benefit costs for Nurses and to be consistent with the activities for which Nurses have been utilized.
* ***Follow the Purpose Concept*** – This Concept pertains to Substitute Teachers (Job Classifications 1294-1299). When employees are used as Substitute Teachers, irrespective of the “regular” Job Classification of the individuals performing the work, the accounting application should follow the purpose or activity, not the person performing the activity*.*

By way of example, if a Teacher who normally teaches Secondary Spanish (Job Class 1220) or any other teaching position is occasionally used as a Substitute Teacher, the Job Classification account to be used for this purpose shall be either 1295, 1296, 1297, 1298, or 1299, (each a Short Term Substitute Teacher) at the discretion of the District. If the assignment will be for an extended period, then Job Classification account 1294 (Long Term Substitute Teacher).

* ***Follow the Recipient Concept*** – This Concept pertains to those Objects that address costs that are categorized by different categories of employees, consultants, students, and parents. For example, certain groups may be entitled to mileage reimbursement payments. Payments to individuals for mileage, should follow the recipient and are charged to the Object category to which the recipient belong, e.g. Teachers in Object 55809; Parents in Object 55808, etc.
* ***Follow the Student Concept*** – This Concept relates to those costs that may serve different purposes - those that serve Students directly, and those that are serve indirectly. For example, light bulbs for Classroom projectors are charged to Function 122 (Instructional Materials, Trips, and Supplies) to “*Follow the Students”*; whereas light bulbs for projectors in the Library should follow not follow the students, but are charged to Function 212 (Library).
* ***Follow the Topic Concept*** – This Concept pertains principally to Professional Development activities. In selected Objects, the Subject account used for Professional Development activities should be the same as the actual subject to which the Professional Development was provided. For example, if the topic of the Professional Development is for Math, use Subject 1500 for Middle and High Schools and Subject 0011 for Elementary Schools, etc.
* ***Order of Precedence* *Concept* –** This Concept was created to establish order and require consistent application of the various UCOA rules. It defines several types of rules which have been designed and must be followed in the exact order as provided in the *Order of Precedence***.** For example, an Object Intersection Rule “trumps” a General Rule.

Refer to the Order of Precedence Rules section in this Chapter for additional information on this topic.

* ***Out-of-District Concept* –** This Concept requires that unless an Object Intersection Rules states otherwise, Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) is to be used with Location Types accounts that have been classified as an “Out-of-District” location. Out-of-District Location Types are as follows:
  + - 07 – Other Schools (Other RI Districts)
    - 08 – Non-Public/Private Schools
    - 10 – Charter Schools
    - 11 – Education Service Agencies (Collaboratives)
    - 12 – State Department of Education (RIDE)
    - 13 – Public Schools – Out of State
    - 15 – Transportation - Out-of-District Locations
    - 19 – Interagency Fund Transfers
    - 20 – Other State Agencies

One exception to this rule is allowed for After School programs (Location Types 33, 34, and 35): When a District makes payments to a Charter School that is “*within*” their District related to After School activities, then Locations Types 33, 34, and 35 are required to be used in place of the standard Location Type for Charter Schools (Location Type 10). Further, to reflect the Out-of-District nature of the costs, Function 431 will be required with Locations Types 33, 34, and 35.

For example, Providence School District makes payments for After School activities to a charter school, Academy for Career Exploration (Location 10570), for Providence staff working at the Charter School. Providence will use Location Types 33, 34, or 35 instead of Location Type 10 as appropriate and will further use Function 431. For the Program and Subject segments, use accounts that follow the standard rules applicable to After School Locations.

The same rule applies to Summer School programs (Location Type 23, 24, and 25): When a District makes payments to a Charter School that is “*within*” their District related to Summer School activities, then Locations Types 23, 24, and 25 are required to be used in place of the standard Location Type for Charter Schools (Location Type 10). Further, to reflect the Out-of-District nature of the costs, Function 431 will be required with Locations Types 23, 24, and 25.

For example, Providence School District makes payments for Summer School programs to a charter school, Academy for Career Exploration (Location 10570), for Providence staff working at the Charter School. Providence will use Location Types 23, 24, or 25 instead of Location Type 10 as appropriate and will further use Function 431. For the Program and Subject segments, use accounts that follow the standard rules applicable to After School Locations.

**This exception is made to reflect the “Out-of-District” nature when the Location Type is modified in this manner and to adhere to the “Dual Identification Concept” applicable to costs for Summer School and After School activities.**

* ***Trump Concept*** – This Concept stems from the Follow the Purpose Concept and is based on the principles of the Order of Precedence Concept. This Concept is designed to address which Compensation accounts are used in different circumstances that relate to the purpose of the activity. Four examples that relate to Teachers and Substitute Teachers follow:

1) An employee works as a Substitute Teacher. In this situation, the Compensation account will be Object 51115 (Salaries - Substitutes), which takes precedence over (or “*Trumps*”) Object 51110 (Regular Salaries), which is the Object account used for Regular Teachers.

2) The same Substitute Teacher is assigned to teach a Summer School class as the regularly assigned Teacher. The Object will be Object 51338 (Summer Pay) which “*Trumps*” Object 51110 for Summer School Classes.

3) A Substitute Teacher is engaged to substitute for a Summer School class. For this employee, the compensation account will be Object 51115 (Salaries – Substitutes) which take precedence over (or “*Trumps*”) Object 51338 (Summer Pay) when the employee is performing in a Substitute role.  That is, they are performing actual Substitute Teacher duties.

4) An employee assigned to Job Classification 4310 (Day Substitute Clerk) during the regular school year is assigned to teach a class in Summer School. If this employee is functioning as a Teacher during Summer School and not in the capacity of a clerk, the compensation account to be used is Object 51338 (Summer Pay). Also, the Job Classification account must be changed from 4310 to the appropriate account for the role performed during the Summer School program. In other words, the job being performed in Summer School “*Trumps*” the Job Classification account for the job performed during the school year for the Summer School activities, and therefore an appropriate Teacher Job Classification account will be used in place of Job Classification 4310.

### *FAQ’s*

For additional information, refer to FAQ’s 142, 197, 273, 276, 289, 316, 318, 322, 322, 342, 360, 361, and 376.

UCOA Capitalization Policy

### *Background and Application*

UCOA uses several Policies to help define various guidelines for UCOA. The purpose of the UCOA Policies is to address certain attributes and accounting requirements that are currently limited to Tangible Assets.

The following Policy addresses the requirements for Capitalization of Personal Property assets.

***UCOA Capitalization Policy -*** The ***UCOA Capitalization Policy*** requires that tangible, nonexpendable, personal property that has a useful life of more than one year and an acquisition cost of $5,000 or more must be tagged for tracking and inventory purposes. Further, computer equipment (defined as devices or equipment that can receive, store and transmit data) with a useful life of more than one year and an acquisition cost of $500 or more must also be tagged for tracking and inventory purposes.

The ***UCOA Capitalization Policy*** does not designate a dollar value threshold for capitalization of assets; that threshold amount is left to the discretion by Districts and Charter Schools. UCOA accepts and follows those guidelines for capitalization of assets on the Balance Sheet.

The three criteria involved in discerning whether items are considered either a “capital” asset or a supply are explained below.

* The first is when an item is to be tagged and tracked for inventory purposes.
* The second is a capitalization issue as to when an item is recorded on the Balance Sheet.
* The last relates to when an item is to be recorded as either a Supply (Object 56000 Series) or as Property (Object 57000 Series).

Pursuant to the ***UCOA Tangible Personal Property Policy*** for recording expenditures, the following rules apply: Tangible, **nonexpendable**, personal property that has a useful life of more than one year shall be recorded in specific Object accounts in the 57000 (Property) Series. Tangible, **expendable**, personal property, irrespective of the length of the economic life is recorded in the Object 56000 (Supplies) Series.

### *FAQ’s*

For additional information, refer to FAQ’s 213, 214, 224, and 295.

UCOA Tangible Personal Property Policy

### *Background*

The purpose of the UCOA Tangible Personal Property Policy is to address certain attributes and accounting requirements related to Tangible Assets.

The following Policy addresses how to account for Tangible Personal Property.

### *Capital Assets vs. Supplies*

The three criteria involved in discerning whether items that are considered either a “capital” asset or a supply are explained below.

* The first is when an item is to be tagged and tracked for inventory purposes.
* The second is a capitalization issue as to when an item is recorded on the Balance Sheet.
* The last relates to when an item is to be recorded as either a Supply (Object 56000 Series) or as Property (Object 57000 Series).

The ***UCOA Capitalization Policy*** requires that tangible, nonexpendable, personal property that has a useful life of more than one year and an acquisition cost of $5,000 or more must be tagged for tracking and inventory purposes. Further, computer equipment (defined as devices or equipment that can receive, store and transmit data) with a useful life of more than one year and an acquisition cost of $500 or more must also be tagged for tracking and inventory purposes.

The ***UCOA Capitalization Policy*** does not designate a dollar value threshold for capitalization of assets; that threshold amount is left to the discretion by Districts and Charter Schools. UCOA accepts and follows those guidelines for capitalization of assets on the Balance Sheet.

For recording expenditures, the following rules apply: Tangible, **nonexpendable**, personal property that has a useful life of more than one year shall be recorded in specific Object accounts in the 57000 (Property) Series. Tangible, **expendable**, personal property, irrespective of the length of the economic life is recorded in the Object 56000 (Supplies) Series.

### *Equipment vs. Supplies*

For equipment that meets the Capitalization thresholds of the ***UCOA Capitalization Policy***, use the accounts in the Object 57000 Series (Property).

By way of example, lower dollar items such as a used desk purchased for $300, is by definition, a tangible, nonexpendable personal property asset if it has a useful life of more than one year. In this situation, the desk would be recorded in the Object 57000 Series. If however, the asset is deemed to not have a useful life of more than one year or is a Supply, it should be recorded in the Object 56000 Series (Supplies).

Please note the ***UCOA Capitalization Policy*** does not address where to account for assets purchased; it only addresses what property levels are to be “tagged” for tracking and inventoried and the criteria for capitalization on the Balance Sheet. The ***UCOA Tangible Personal Property Policy*** is the definitive guidance related to which Object Expenditure accounts to use.

Examples of what qualifies as equipment versus what are supplies as defined in Object 57305 (Equipment) is provided below:

The definition for Object 57305 includes the following: “Include equipment and tools that meet the requirements of the ***UCOA Tangible Personal Property Policy*** for inclusion in Object 57305 (Equipment). The ***UCOA Tangible Personal Property Policy*** requires that non-expendable, personal property that has a useful life of more than one year be recorded in the Object 57300 Series (Property) and that tangible, expendable, personal property, irrespective of the economic life is recorded in the Object 56000 Series (Supplies).”

Examples of each are noted below:

| *Classified with Property (Object 57000 Series)* | *Classified with Supplies (Object 56000 Series)* |
| --- | --- |
| *Computers, Laptops, Notebook computers, PDA’s, I-Pads, Cameras, Tangible Software* | *Adding machines, calculators* |
| *Monitors, Printers, Projectors, Copiers, Scanners* | *Computer cables, mouse devices, flash-drive storage devices, monitor stands, mouse pads* |
| *Desks, File Cabinets, Credenzas* | *Desktop file holders, diskettes, keyboards, drive storage devices* |
| *Athletic equipment such as goal posts, tennis court nets, whirlpools, medical equipment* | *Athletic supplies such as baseballs, uniforms, medical supplies* |
| *Refrigerators, Freezers, Ovens* | *Food service uniforms and wearing apparel, serving utensils* |
| *DVD Players, Televisions, DVR’s* | *Music CD’s, DVD’s, movies* |
| *Machinery such as drill presses, grinders, floor polishers, snow removal equipment, microscopes, typewriters, telephone systems* | *Small tools, such as hammers, screwdrivers, pliers, wrenches, rakes, shovels* |

### *Guidance*

***UCOA Tangible Personal Property Policy -*** For Object Expenditure purposes, the following criteria will apply: Tangible, **nonexpendable**, personal property that has a useful life of more than one year shall be recorded in specific Object accounts in the 57000 (Property) Series. Tangible, **expendable**, personal property, irrespective of the length of the economic life is recorded in the Object 56000 (Supplies) Series.

### *Small Tools vs. Supplies*

Small Tools are accounted for pursuant to the ***UCOA Tangible Personal Property Policy***, which requires that non-expendable, personal property that has a useful life of more than one year be recorded in the Object 57300 Series (Property) and that tangible, expendable, personal property, irrespective of the economic life is recorded in the Object 56000 Series (Supplies).

Therefore, Small Tools are recorded in either Object 56101 or in the appropriate account in the Object 57300 Series. Most often this will be Object 57305 (Equipment).

### *FAQ’s*

For additional information, refer to FAQ’s 67, 123, 213, 214, 224, 228, 258, 267, and 295.

***\* \* \* \* \****

Section C – Guidance for Charter Schools

GAAP for Charter Schools

Governmental agencies, such as traditional school districts and regional offices of education, use the governmental fund accounting model and the modified accrual basis of accounting for their governmental activities. Charter schools that are governmental use this basis of accounting. The authoritative source of generally accepted accounting principles (GAAP) for this model is the Governmental Accounting Standards Board (GASB).

Not-for-profit Charter Schools that operate as, or are operated by, a nonprofit public benefit corporation pursuant to Section 501(c) (3) of the *Internal Revenue Code* typically use the not-for-profit accounting model and the accrual basis of accounting. The authoritative source of GAAP for this model is the Financial Accounting Standards Board (FASB).

The not-for-profit model more closely resembles private-sector (for-profit) accounting than governmental fund accounting. Nongovernmental not-for-profit entities using this model present external financial statements consisting of a Statement of Financial Position, a Statement of Activities, a Statement of Cash Flows, and Notes to the Financial Statements.

Formats for Reporting Charter School Financial Data to RIDE

All Charter Schools, irrespective of the method of accounting used for its external and internal reporting purposes, will follow the requirements of the UCOA and the *UCOA Accounting Manual* when reporting data to RIDE. If a Charter School follows FASB guidelines, the affected accounts that differ from GASB guidelines must be modified prior to reporting to RIDE.

Charter Schools are not required to actually record these changes in their accounting records, but must modify the data to be uploaded to RIDE and must maintain an adequate record of the modifications made for audit purposes.

Required Changes from FASB GAAP to GASB GAAP

Changes that need to occur to convert Charter School Not-For-Profit Accounting into GASB accounting for reporting purposes for the UCOA Database are noted below.

**Principal Payments**

Reverse the amount of principal payments that resulted in a reduction of debt to be recorded as an Expenditure in the 58300 Series.

**Tangible Assets and Depreciation Expense**

Charter Schools record the purchase of tangible assets such as buildings, furniture and fixtures, school equipment, etc. on the Balance Sheet. School Districts typically record these as Expenditures. Further Charter Schools typically record Depreciation Expense, whereas Districts do not. Accordingly, special entries are needed to enable Charter Schools to properly report the effects of these transactions to the UCOA Database (pursuant to the ***UCOA Accounting Manual***) and also for internal purposes.

To expeditiously accomplish these goals, the use of the approved UCOA “Contra” accounts is necessary.

Entries to be made would be as follows (only the OBJECT Segment is shown for ease of presentation). The entry to record the purchase of equipment of $2,000 for cash would be:

DR 57305 Equipment $2,000

CR 10XXX Cash $2,000

The contra entry will be as follows:

DR 18XXX Equipment (Asset) $2,000

CR 77305 Equipment - Contra $2,000

The contra accounts will NOT be reported to the UCOA Database, so the first part of the entry accomplishes the goal of reporting the purchase as an expenditure. The contra account (77305) is combined with the Expenditure account (57305) in the internal reporting system. These two accounts offset each other with the resulting asset being properly reflected on the Balance Sheet.

There is no need to use Contra Accounts with Depreciation expense, since the Depreciation accounts will not be reported to the UCOA Database.

**Principal Payments on Debt**

Charter Schools typically record principal payments on debt obligations as a reduction in principal on the Balance Sheet, rather than as an Expenditure. Districts report them as Expenditures. Accordingly, special entries are needed to enable Charter Schools to properly report the effects of these transactions to the UCOA Database (pursuant to the ***UCOA Accounting Manual***) and also for internal purposes.

To expeditiously accomplish these goals, the use of the approved UCOA “Contra” accounts is necessary.

Entries to be made would be as follows (only the OBJECT segment is shown) for ease of presentation. The entry to record a principal payment on debt of $5,000 would be:

DR 58310 Redemption of Principal $5,000

CR 10XXX Cash $5,000

The contra entry will be as follows:

DR 22XXX Debt $5,000

CR 78310 Redemption of Principal - Contra $5,000

The contra accounts will NOT be reported to the UCOA Database, so the first part of the entry accomplishes the goal of reporting the principal payment as an expenditure. The contra account (78310) is combined with the Expenditure account (58310) in the internal reporting system. These two accounts offset each other with the resulting reduction in the liability being properly reflected on the Balance Sheet.

**Bond Issuance**

Charter Schools maintain a liability for the principal portion of the bonded debt issued. When the bond is issued and cash received, the liability is established. For GASB purposes, the issuance of bonded debt is to be recorded as revenue at the time of issues.

An entry is needed to remove record the full payment as revenue comparable before transmitting data

To expeditiously accomplish these goals, the use of the approved UCOA “Contra” accounts is necessary.

Entries to be made would be as follows (only the OBJECT segment is shown) for ease of presentation. The entry to record the issuance of a bond of $2,000,000 would be:

DR 10XXX Cash $2,000,000

CR 45101 Issuance of Bonds $2,000,000

The contra entry will be as follows:

DR 65101 Issuance of Bonds - Contra $2,000,000

CR 22XXX Bonds Payable $2,000,000

The contra accounts will NOT be reported to the UCOA Database, so the first part of the entry accomplishes the goal of reporting the principal payment as revenue. The contra account (65101) is combined with the Revenue account (45101) in the internal reporting system. These two accounts offset each other with the resulting reduction in the liability being properly reflected on the Balance Sheet.

**Housing Aid**

Charter Schools maintain a receivable for the principal portion of the housing aid granted. When payment is received the receivable is reduced. An entry is needed to remove the receivable, reduce fund balance in the Debt Service Fund, and record the full payment as revenue comparable before transmitting data

To expeditiously accomplish these goals, the use of the approved UCOA “Contra” accounts is necessary.

Entries to be made would be as follows (only the OBJECT segment is shown) for ease of presentation. The entry to record a payment toward the accounts receivable of $100,000 would be:

DR 10XXX Cash $100,000

CR 43202 School Housing Aid $100,000

The contra entry will be as follows:

DR 63202 School Housing Aid - Contra $100,000

CR 12XXX Accounts Receivable $100,000

The contra accounts will NOT be reported to the UCOA Database, so the first part of the entry accomplishes the goal of reporting the principal payment as revenue. The contra account (63202) is combined with the Revenue account (43202) in the internal reporting system. These two accounts offset each other with the resulting reduction in the asset being properly reflected on the Balance Sheet.

**Textbooks**

Textbooks are to be treated as an expenditure by Charter Schools in accordance with the UCOA and the ***UCOA Accounting Manual***. Pursuant to FASB accounting rules, Charter Schools may be allowed to capitalize and depreciate textbooks over several accounting periods. For Charters that which to capitalize textbooks, the use of Contra-Expenditure accounts is required.

Entries to be made would be as follows (only the OBJECT segment is shown) for ease of presentation. The entry for the purchase of Textbooks for $10,000 for cash would be:

DR 56401 Textbooks $10,000

CR 10XXX Cash $10,000

The contra entry will be as follows:

DR 18XXX Textbooks (Asset account) $10,000

CR 76401 Textbooks - Contra $10,000

The contra accounts will NOT be reported to the UCOA Database, so the first part of the entry accomplishes the goal of reporting the purchase of textbooks as an expenditure. The contra account (76401) is combined with the Expenditure account (56401) in the internal reporting system. These two accounts offset each other with the resulting reduction in the asset being properly reflected on the Balance Sheet.

**Fund Transfers**

Not for Profits have a restriction that if their restricted funds fail to grow at the rate of inflation due to bad investments or lack of investment, they must make them whole out of operating funds. This is achieved by way of transfer. There is no adjustment for this required prior to transfer to the UCOA Database because the Transfer accounts are to be excluded from the UCOA Database.

Not for Profits also transfer funds from operating to plant to cover the purchase of assets. This is achieved by way of transfer. There is no adjustment for this required prior to transfer to the UCOA Database because the Transfer accounts are to be excluded from the UCOA Database.

***\* \* \* \* \****

Section D – UCOA Download and Upload Requirements

Overview

The following describes the requirements for UCOA Download and Upload for use in the UCOA Database. Also, presented is the structure of the UCOA Account Strings and the modifications that are necessary to provide data to the UCOA Validation Tool and for the UCOA Allocation Tool for final placement in the UCOA Database.

Download Structure and Creation Rules

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | Fund | Dist ID No. | Location | Function | Program | Subject | Object | Job Class | **TOTAL** |  |
| UCOA Segment Lengths | | **8** |  | **5** | **3** | **2** | **4** | **5** | **4** | **31** |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | **1** |  | **9** | **14** | **17** | **19** | **23** | **28** |  |  |
| UCOA Positions |  | **to** |  | **to** | **to** | **to** | **to** | **to** | **to** |  |  |
|  |  | **8** |  | **13** | **16** | **18** | **22** | **27** | **31** |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | **1** | **9** | **12** | **17** | **20** | **22** | **26** | **31** |  |  |
| Download Positions | | **to** | **to** | **to** | **to** | **to** | **to** | **to** | **to** |  |  |
|  |  | **8** | **11** | **16** | **19** | **21** | **25** | **30** | **34** |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Difference to internal position |  |  | **3** | **3** | **3** | **3** | **3** | **3** | **3** |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |

**Addition of District Identification Requirement**

Each District must add their assigned 3-digit District identification number to the file when downloaded from each Accounting System. The number is to be added following the Fund Number and preceding the Location number. The 3 digits are added beginning in the 9th position.

**Exclusions**

Any other field used by the District in their Accounting System, such as any District-Defined Segment, a Management Responsibility segment, and the ID Field (on the front side of the Fund segment) are to be excluded from this file.

Certain Account Strings are **not** to be included with this file. The excluded Object accounts (along with the accompanying Account Strings) are:

* Objects 45201-45209 (Fund Transfers In)
* Object 46402 (Internal Service Fund Revenue)
* Object 46403 (Employee/Employer Contributions)
* Objects 59101-59109 (Fund Transfers Out)
* Object Series 57900 (Depreciation)
* Object 60000 (Indirect Costs – Accelegrants Reporting)
* Object 62101 (In-Kind Contributions – Public Entities)
* Any account in the Contra Accounts Series 60000 (for Revenue) and 70000 Series (for Expenditures)

**Masking Conventions**

For Revenue and Expenditure Account Strings (Objects 41XXX-59XXX), the masking convention is as follows:

????????**AAA**??????????????##???????

Mask Legend: **?** = All numbers accepted except the Excluded accounts (see above)

**A** = District ID to be added

**##** = 41 through 59 only (represents the first two digits of the Object segment)

For Balance Sheet Account Strings (Objects 10-39XXX), the masking convention is as follows:

????????**AAA**??????????????###&&????

Mask Legend: **?** = All numbers accepted except the Excluded accounts (see above)

**A** = District ID to be added

& = Fill with 0 (zero)

**###** = 100 through 399 only (represents the first three digits of the Object segment)

**Positive and Negative Rules**

Positive and Negative balances are to be determined by the “normal balance” designation of each Object Account. A resulting amount that meets the criteria of a normal balance will be a positive number; those that do not, will be a negative number. For example, the normal balance for Revenue accounts is a Credit; whereas the normal balance for an Expenditure account is a Debit. For all Credit balance Revenue accounts and all Debit balance Expenditure accounts, the resulting figure in the Download will be positive. The opposite will be true for Revenue accounts with a Debit balance and all Expenditure accounts with a Credit balance, these will be reported as negative.

The reason for this “deviation” from accounting conventions is that the UCOA Database is not an accounting system and therefore cannot distinguish between debits and credits, therefore the “normal balance” convention must be followed.

**Dollar Values to be Included**

In addition to the account string, the dollar values for each account to be included are the “Actual” Value and the “Budgeted” Value. The “Actual” value represents the summarized net value of the change in the reporting period (quarterly or annually). The “Budget” value represent the net budget for the reporting period (quarterly or annually).

Format: Do not use Commas as delimiters. The text is to be delimited by use of the “Pipe” symbol (|), located above the “Enter” key on a keyboard.

Revenue Objects: Actual and Budget Value Required.

Expenditures Objects: Actual and Budget Value Required.

Balance Sheet Object: Actual Value Only; Budget value is not required.

Example Revenue or  
Expenditure Account  
String: A total of 34 account string characters and two Dollar Values separated   
 by the Pipe symbol (|)

????????**AAA**??????????????##???????|3250.48|5000.00

Example Balance Sheet Account  
String: A total of 34 account string characters and One Dollar Value separated  
 by the Pipe symbol (|)

????????**AAA**??????????????###&&???????|3250.48

**Periodic and Annual Upload Requirements**

Periodic uploads as may be required by RIDE will be requested each year and are subject to change pursuant to RIDE needs. Each request for periodic Uploads are to include cumulative year-to-date data for each Upload.

The Annual Upload is to include all the data for the entire year. The initial Annual Upload is due by September 30 of each year for the previous fiscal year results.

UCOA Upload Process Overview

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **TO PRODUCE VERSION A DOWNLOAD and the UCOA UPLOAD FILES** | | | | |  |  |  |  |  |
|  | |  | | --- | |  | |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| **Parameters:** | 31 Character UCOA |  | Adds 3 character District ID Code | | | | Excel Document | |  |
|  | Trial Balance Format | | Replaces && with 00 for | | |  | Text Delimited Format | | |
|  | $ Value represent change for | | Balance Sheet Accounts | | |  | Also used for Allocation | | |
|  | selected period |  | Strips out Excluded Accounts | | |  | for Version B Upload | | |
|  | $ Value represent budget for | | Produces 34 Character UCOA file | | | |  |  |  |
|  | selected period |  | Tool developed by each Accounting | | | |  |  |  |
|  |  |  | System Vendor | |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| **TO PRODUCE VERSION B UCOA UPLOAD FILES** | | |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  | | | | | | | | |
|  |
|  |
|  |
|  |
|  |
| **Parameters:** | Excel Document |  | Creates new lines of data and | | |  | Text Delimited Format | | |
|  | Text Delimited Format | | Upload file. |  |  |  | Uploadable file to UCOA Database | |  |
|  |  |  |  |  |  |  |  |  |  |

UCOA Pre-Validation Tool

***What is the Pre-Validation Tool and What does it do?***

The Pre-Validation Tool was designed to test a UCOA submission file to determine if valid accounts have been used in each Segment, EXCEPT for the Location segment. If any Segment includes accounts that are not in the UCOA Useable Accounts list, an error message will be displayed. Note: With no data in it, the Tool will report errors in Fund and Object. This is normal based on how the test logic was designed due to the attributes of these particular segments.

***What does the Pre-Validation Tool Not Do?***

The Pre-Validation Tool will **not** test to see if the account used in any Segment is correct; only that it exists in UCOA. The Pre-Validation Tool will not test to see the accounts used are appropriate pursuant to the Object Intersection Rules for the Object used. To determine what Segment accounts may be used with an Object, use the ***OIR Guide Tool*** in the **UCOA Workbook**. To determine if an entire Account String is valid, use the ***Account String Tool*** in the **UCOA Workbook**. Note: Not all rules have been included in the ***Account String Tool***, so it can provide incorrect answers for some Account Strings.

***Procedures to how to use the Pre-Validation Tool***

The Pre-Validation Tool is Password Protected. For those that want us it, the Password is **RIUCOA**.

Obtain a download of the UCOA data prepared to send to RIDE pursuant to UCOA Guidelines. The data should contain the following data in this Order:

Fund Loc Func Prog Sub Obj JC Dist ID Actual $ Budget $

Note: Location is not tested due to the rules associated with numbering the Location accounts.

If necessary, convert the data to Number format if it was downloaded in Text format.

Once the data is in the correct format, copy the data and Paste into Cell A6 of the Pre-Validation Tool.

The Pre-Validation Tool contains 10,000 line of preset logic which should be sufficient for most users. If more lines are needed, copy the data in Row 10,005 and fill-down as needed.

Delete the lines not used to rid the Tool of unneeded error messages.

Filter in Cell K4 to identify invalid accounts noted by the Pre-Validation Tool.

Determine the proper accounts to be used to fix the invalid accounts.

Make the Changes in the Accounting System for the invalid accounts.

Report any errors you note to RIDE.

Repeat as needed.

\* \* \* \* \*

Section E – Frequently Asked Questions (FAQ’s)

Overview

The Frequently Asked Questions (FAQ’s) included herein are designed to help the user locate and understand common issues that will arise as you use UCOA. Many questions were raised during the development of the UCOA by the UCOA Workgroup, RIDE, vendors, and others. Still others were derived from the UCOA Workgroup sessions and questions submitted between Workgroup meetings. Many of the issues addressed resulted in “Rules” that apply to many segments of the UCOA. Where possible, we developed generic rules that could be applied to a group of accounts, a concept, or an issue.

As UCOA continues to be used, more questions will arise and this section, the ***UCOA Workbook,*** and the rest of the ***UCOA Accounting Manual*** will continue to be updated.

Each question listed herein is numbered for ease of reading. Each FAQ contains *Topic* and the *Keywords* which are cross-referenced to the Index included at the end of this document. The Index is designed to better enable research of the topic or topics for which you may be seeking guidance.

*Note: FAQ’s are updated and edited for every revised and updated version of the* ***UCOA Accounting Manual****. Where guidance previously provided has been modified, appropriate FAQ’s have been edited. Where practical, questions related to a common topic which were presented in multiple FAQ’s have been combined into one FAQ. FAQ’s that were provided to denote a change in UCOA rules or procedures that were for periods more than one year ago, have been deleted or the FAQ was edited to reflect the topic only and not the notice of the change.*

Alphabetical List of Topics with FAQ Numbers and Keywords

For ease of finding specific topics, the following is an alphabetical list of Topics cross-referenced to the FAQ number and the related Keywords.

| *Topic* | *FAQ #* | *Keywords* |
| --- | --- | --- |
| 10% Instruction Rule; Nurses | FAQ85 | Subject 0000; Nurses; 10% Instruction Rule; Function 214; Function 216; Subject 2500 |
| 20% Hands on Rule and Subject 2000 taught by a Business Education Teacher | FAQ384 | 20% Hands-On Rule; Business Education Teacher; Subject 2000 |
| 20% Hands-On Rule and the Function Segment for Salary and Benefit Costs | FAQ208 | 20% Hands-On Rule; Salary and Benefits; Multiple Roles; Object 51000 Series; Object 52000 Series |
| 20% Hands-On Rule and the Location Segment for Salary and Benefit Costs | FAQ286 | Location Accounts; 20% Hands-on Rule; Salary and Benefits; Multiple Roles; Object 51000 Series; Object 52000 Series |
| Academic Fellowships | FAQ190 | Sabbaticals; Academic Fellowships; Object 51140; Function 221; Subject 0000 |
| Account Level Use Requirements for each Segment | FAQ15 | Hierarchy Structure; Fund Accounts; Location Accounts; Function Accounts; Program Accounts; Subject Accounts; Object Accounts; Job Classification Accounts |
| Account Strings - Review and Correction related to Special Education accounts | FAQ259 | Subject Accounts; Function Accounts; Program Accounts; Account Selection Order; Account Strings |
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FAQ’s and Responses

FAQ0 Frequently Asked Questions and FAQ Numbers

*Keywords: Frequently Asked Questions; FAQ’s; FAQ Numbers*

*Question #1: Can you provide a list of the FAQ’s that have been removed or moved to another FAQ?*

*Response #1: Yes, see below:*

***FAQ’s Removed from or Moved within the FAQ’s****: 3, 13, 17, 19, 23, 39, 42, 44-45, 48, 56, 58, 60, 62, 64, 66, 68, 71, 73-74, 77, 87, 89-92, 94, 96, 98-113, 116, 119, 127, 134, 152-154, 157-158, 164-165, 167, 175-177, 180-181, 184-186, 193-195, 206, 209-211, 216, 218, 221, 223, 225, 233, 242, 247, 277, 281, 285, 293, 308, 313, 331, 345, 350, 362, 368, 391, 394-396, and 398.*

*Question #2: Should we renumber the FAQ’s to eliminate the ones that have been retired or combined? Do users reference or use the FAQ numbers in day-to-day use?*

*Response #2: We believe many users reference FAQ topics by number, e.g. FAQ 197 (Summer School and ELL, ESL Programs and Essence of the Flavor Concept; Dual Identification Concept). There are also a number of retired numbers that remain listed in the FAQ section of the* ***UCOA Accounting Manual****. For efficiency, the retired FAQ numbers will be removed (listed above) and not re-used. New FAQ numbers will be added sequentially.*

FAQ1 Requirement for using the Uniform Chart of Accounts

*Keywords: Uniform Chart of Accounts; UCOA Use Requirements*

*Question: Are Districts and Charter Schools required to use the Uniform Chart of Accounts?*

*Response: Yes. By statute, all Districts and Charter Schools must use the Uniform Chart of Accounts and follow* ***all*** *of the requirements in the* ***UCOA Accounting Manual****.*

FAQ2 Assignment of new account numbers by RIDE

*Keywords: Account Numbers; Fund Accounts; Location Accounts; Function Accounts; Program Accounts; Subject Accounts; Object Accounts; Job Classification Accounts*

*Question: If we need to add a new account number in any of the UCOA Segments, can we create the new numbers in our system and inform RIDE of the number?*

*Response: No. For all segments, new accounts and numbers must be approved and assigned by RIDE. Please contact RIDE to obtain new account numbers for each UCOA Segment or ascertain if one has already been created for your intended use. If the need cannot be met by another account, RIDE will determine the correct account number and update the* ***UCOA Accounting Manual*** *and inform all Districts to ensure uniformity of use.*

FAQ4 Grants from RIDE; Assignment of new account numbers by RIDE

*Keywords: Fund Accounts; Grants; Accelegrants*

*Question: When we receive a grant from RIDE, will the grant documentation identify which Fund to use for tracking revenues and expenditures?*

*Response: Yes. The documents received from RIDE, through the Accelegrants program will provide the account number of the Fund to be used.*

FAQ5 Foundation and Corporation Grants Account Numbers

*Keywords: Fund Accounts; Foundation Grants; Corporation Grants; Account Names*

*Question: My District receives grants from many Foundations and Corporations, often more than one per year. Do we use one Fund for each Foundation and Corporation, or do we need one account for each donation?*

*Response: Where multiple grants are received from a single Foundation or Corporation, multiple accounts can be provided. For example, the Champlin Foundation has been designated with multiple accounts as follows: The Champlin Foundation #1, The Champlin Foundation #2, etc. Districts may substitute an appropriate description to replace #1, #2, etc. in their accounting records for ease of identification. Fund numbers are always assigned by RIDE.*

FAQ6 Debt Service Funds

*Keywords: Debt Service Funds; Fund Type 40*

*Question: Who is required to use Debt Service Funds (Fund Type 40)?*

*Response: Debt Service Funds (Fund Type 40) are restricted to use by Regional School Districts and Charter Schools. For other Districts, the debt is to be reported on the books of the town/municipality per direction of the Auditor General.*

FAQ7 Custodial Funds and Agency Funds

*Keywords: Agency Funds; Custodial Funds; Fund Type 90; Fund Type 2406*

*FAQ7 Updated effective 07/01/2020*

*Question: We understand that Agency Funds in Fund Type 90 are now referred to a Custodial Funds. Are there other changes in UCOA rules for Fund Type 90 or was this merely a name change? How are Fund Type 90 accounts to be reported?*

*Response: Effective beginning in FY 20-21 - the Auditor General requires that all Districts and Charter Schools shall thereinafter collect and account for all transactions for all relevant Asset, Liability, Equity, Revenue, and Expenditure accounts, the activities of Student Activity accounts, PTO’s and similar organizations. Such transactions are to be collected and reported in Fund Type 90 (Custodial Funds) or as noted below, with selected circumstances, in Fund Type 2406 (Local Revenue – Custodial Accounts Under the Control of the LEA).*

The previous rules for Accounting for Funds provided by PTO’s are no longer effective and are herein stricken: ***~~Prior to FY 20-21~~****~~, Fund Type 90 accounts were referred to as Agency Funds. The collection and reporting of Agency Funds (Fund Type 90) was required by the Auditor General. Districts were instructed to collect and account for only the gross changes in each Agency Fund on the Balance Sheet. Districts were required to report Agency Funds in the annual audited financial statements as required by GAAP. These receipts were not considered revenue in UCOA.~~*

***Refer to FAQ314 (Donations by PTA’s, PTO’s, and other Agencies and Individuals) for more information on this topic.***

FAQ8 Department Location Accounts

*Keywords: Location Accounts; Location 01100; Location 01109*

*Question: Are Districts required to use the detail departments such as Location 01109 (Legal Services) or can we use the higher level account Location 01100 (Superintendents Office)?*

*Response: The Location segment is comprised of two components, the Location Type (XX) and the Department or School ID (XXX), depicted as XX|XXX or often shown together as XXXXX. Unless otherwise required by an Object Intersection Rule, for Departments (Location Types 00 – Central Office, 01 – Education Services, and 02 – Business Services), you minimally must use a Child account (ending in 00), but you may also use the more detailed Grandchild account. The Grandchild is identified in the last two digits in the account number.*

*In the above example Location 01100 is the Child account. Alternatively, Districts may, but are not required to use the Grandchild account for legal services which in this example is Location 01109, unless the Object Intersection Rule of the Object selected specifies otherwise.*

FAQ9 Tutoring Services and the Location Segment

*Keywords: Location Accounts; Tutoring Services; Location Type 08*

*Question: My District hires a company to provide tutoring services to our students. What Location account should we use for these costs?*

*Response: Tutoring services is an ancillary service. If the service is provided as a supplemental service in addition to regular classes, it should be charged to the primary school the student attends. If it is provided as a primary program, for example, for Homebound or Hospitalized students, it should be charged to the location of the provider. Refer to the Location Chapter in the UCOA Accounting Manual for more information on the use of Location Type 08.*

FAQ10 Section 504 Compliance Activities and the Location Segment

*Keywords: Section 504; Location Accounts; Location 01400; Location 01406*

*Question: What Location account should be used for administrative costs associated with complying with Federal regulations for Section 504 compliance?*

*Response: Use Location 01400 (Student Support Services) or 01406 (504 Compliance) at the discretion of the District to account for administrative costs related to Section 504 compliance. For costs related to equipment purchased pursuant to a Section 504 plan to enable a Teacher to perform his or her Teaching duties, refer to FAQ381 for guidance.*

FAQ11 RI Transitional Academy Program; South Coast Educational Collaborative

*Keywords: Collaboratives; Location Accounts; Location 11800; Location 11901*

*Question: Our District has students who are enrolled in the RI Transitional Academy and other students who are in the South Coast Educational Collaborative. What location account should be used for these costs?*

*Response: For the RI Transitional Academy Program, use the account number for the East Bay Educational Collaborative, Location 11800, despite the actual location for attendance, and for the South Coast Educational Collaborative, use Location 11901.*

FAQ12 Tuition Costs at Locations outside of a District

*Keywords: Tuition; Object 55610; Object 55630; Object 55640; Object 55660*

*Question: What Location accounts do we use for Tuition costs when the costs are expended at Locations outside of our District?*

*Response: First, let’s establish a definition for a “Location outside of our District”. A “Location outside the District” is defined not by the* *geographic boundaries, but by who “owns” the* Non-Public/Private School. *In other words, the definition is based on the locations under the direct control of the District and those locations controlled by other entities.*

*Tuition to other School Districts within the State is recorded in Object 55610 (Tuition to other School Districts within the State). For students from one District who attend a “regular” school at another District, the School ID will be the three-digit code assigned to the first District. For example, the District ID for Pawtucket School District is 260. If a student from Warwick School District attends a school in Pawtucket, Warwick School District would use Location 07260 for charges related to that student.*

*Object 55630 will be used for Tuition to Private Sources. For students attending a Non-Public/Private School, the District will use the identified codes. For example, for the Overbrook Academy, the account to use is Location 08259 for charges related to such students attending Overbrook Academy, and so forth for each Location Type 08 location.*

*Tuition to Educational Service Agencies within the State is recorded in Object 55640. For students attending a Collaborative School, the District will use the identified codes. For example, for the West Bay Collaborative, the account will be Location 11803 for charges related to that student.*

*Tuition to Educational Service Agencies outside the State is recorded in Object 55650. For students attending a Collaborative School, the District will use the identified codes. For example, for the Southcoast Educational Collaborative, the account will be Location 11901 for charges related to that student.*

*Tuition paid to Charter Schools is recorded in Object 55660. For students attending a Charter School, the District will use the identified codes. For example, for the Beacon Charter School, the account will be Location 10580 for charges related to that student.*

*For all Tuition accounts in the Object 55600 series, the Location will always be an Out-of-District account. In these Objects, that will be limited to Location Types 07, 08, 10, 11, 13, and 20 which accordingly will only intersect with Function 431.*

FAQ14 Homebound or Hospitalized Students

*Keywords: Special Education Students; General Education Students; Hospitalized Students; Homebound Students*

*Question: What Location accounts do we use for students who are hospitalized? And what account should be used for students who are Homebound?*

*Response: The answer to these questions will differ depending on whether the student is a Special Education Student or not.*

*Special Education Students*

*For Special Education students who are Hospitalized, use Location Type 08 and the appropriate School Number.*

*For Special Education students who are Homebound, use only Location 07905. In all cases, use Program 20 (Special Education) and Subject 2107 (Homebound/Hospitalized - Census Cost Center 32207).*

*Non-Special Education Students*

*For Non-Special Education students who are Hospitalized, use Location Type 08 and the appropriate School Number. The Program account to be used can be 10, 30, 40, or 62 and Subject 0030 (Hospitalized – Non-Special Education Students).*

*For Non-Special Education students who are Homebound, use only Location 07905. The Program account to be used can be 10, 30, 40, or 62 and Subject 0000 (General Education).*

*A reference table of these account numbers is provided below.*

|  | *Hospitalized* | | |  | *Homebound* | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | *Location* | *Program* | *Subject* |  | *Location* | *Program* | *Subject* |
|  |  |  |  |  |  |  |  |
| *Special Education Students* | *08XXX* | *20* | *2107* |  | *07905* | *20* | *2107* |
|  |  |  |  |  |  |  |  |
| *Non-Special Education Students* | *08XXX* | *10, 30, 40, or 62* | *0030* |  | *07905* | *10, 30, 40, or 62* | *0000* |

Use the appropriate Function as it relates to the activity performed. Allowable Functions with Location 07905 are 111, 112, 113, 121, 122, 211, 212, 213, 214, 215, 216, 221, 222, 231, 232, 241, and 311.

FAQ15 Account Level Use Requirements for each Segment

*Keywords: Hierarchy Structure; Fund Accounts; Location Accounts; Function Accounts; Program Accounts; Subject Accounts; Object Accounts; Job Classification Accounts*

*Question: Which level (Parent, Child, or Grandchild) is required for use in our accounting system for each segment in UCOA?*

*Response: Each segment contains a unique and specific hierarchy, all with required recording levels and some with additional flexibility for further detail level account usage.*

*The* ***Fund*** *segment is comprised of eight digits, divided into two components. The first component is comprised of two digits and represents the Fund Type, such as General Fund (10) and Debt Service (40). The remaining six digits represent the specific “Subfund” that is a subset of the Fund Type. Each type of Fund Type will use these six digits in various capacities and attach different meaning to each of the digits. All eight digits are required to be used in all cases.*

*The* ***Location*** *segment is comprised of five digits, divided into two components (XX|XXX), or (Location Type | Specific Location or Department). The first component has a Parent only hierarchy; the second has a Parent-Child hierarchy (PCC). All five digits are required to be used in all cases.*

*The* ***Function*** *segment is comprised of three digits (XXX), with a Parent-Child-Grandchild (PCG) hierarchy. All Districts must use the lowest level possible, which for the Function segment is the Grandchild Level (e.g. 111, 215, 532, etc.). Entries are not allowed in the Child accounts (e.g. 110, 220, 330, etc.) or the Parent accounts (e.g. 100, 200, etc.).*

*The* ***Program*** *segment is comprised of two digits (XX), with a Parent-Child (PC) hierarchy. For many, use of the Parent level is appropriate (e.g. 10, 20, etc.), provided however, Program 60 may not be used with any transaction. For this family, the Child accounts are required for Adult Education (61), Summer School (62), After School (63), and Before School (64) transactions. For other Child level accounts, if the charge is applicable and discernible, specific Child accounts should be used; otherwise, use of Parent level is appropriate for most transactions.*

*The* ***Subject*** *segment is comprised of four digits (XXXX), with a Parent-Child hierarchy (PPCC). For many, use of the Parent accounts is appropriate (e.g. 0000, 0700, 1000, 2500, etc.), provided however, Subject 2100 (Special Education) may not be used with any transaction. For this family, the Child accounts (2101-2115 and 2119-2146) are required all Special Education transactions.*

*Further, Subject 2700 may not be used with any transaction. For this family, the Child accounts are required for Adult Education (2701), Summer School (2702), After School (2703), and Before School (2704) transactions.*

*Also, there are several Child level accounts which* ***are required to be used*** *in place of the Parent level account as follows:*

*0030 – Hospitalized – Non-Special Education Students (in place of Subject 0000).*

*1400 series –With Subjects in the 1400 series (Career and Technical Education) use of the Child level accounts is required with Program 30.*

*2100 Series - Special Education. The Parent account 2100* ***may not*** *be used.*

*2701 – Adult Education*

*2702 – Summer School*

*2703 – After School*

*2704 – Before School*

*The* ***Object*** *segment is comprised of five digits (XXXXX). The Object segment includes five types of accounts: Assets, Liabilities, Equity, collectively the “Balance Sheet Objects”; Revenue Objects, and Expenditure Objects.*

*The structure of the Balance Sheet accounts is as follows: PPP/CC. In this structure PPP represents mandatorily assigned accounts and CC represents accounts numbers that will be selected at the discretion of each District.*

*For Balance Sheet accounts, the first component (PPP) represents the account type (first digit – PXX) and the group (second and third digits - XPP). The numbering methodology and content for this component is uniform in UCOA. The first digit in this component is used to designate Assets (1), Liabilities (2), or Equity (3).*

*The second and third digits represent a specific account group such as Cash, Accounts Receivable, and Fund Balance.*

*For example, Cash and Investment accounts are included in the Object 10000 to 10900 Series; Accounts Receivables, the Object 12000 to 12900 Series; and Deferred Revenue, the 23000 to 23900 Series, etc. Specific accounts are required for Fund Balance Accounts. Refer to the Balance Sheet Chapter of the* ***UCOA Accounting Manual*** *for the 30000 Series for more information.*

*The second component represents the specific account and is generally available for use at the discretion of each District as the specific account would fit logically underneath the first component. Any three digits may be used as needed, however, Object 22001 is to be used for RI Health and Education Building Corp and Object 22002 is to be used for Bonds – Other.*

*The accounts required due to the implementation of GASB 54 are as follows:*

|  |  |  |
| --- | --- | --- |
| *Account Number* | *Account Name* | *Applicable Fund Types* |
| 313xx | Fund Balance - Unassigned | Fund Types 10-50 |
| 314xx | Fund Balance - Assigned | Fund Types 10-50 |
| 315xx | Fund Balance - Restricted | Fund Types 10-50 |
| 318xx | Fund Balance - Committed | Fund Types 10-50 |
| 319xx | Fund Balance - Non-Spendable | Fund Types 10-50 |
| 321xx | Fiduciary Funds – Net Assets Held in Trust | Fund Types 80-90 |
| 343xx | Proprietary Fund Balance - Unassigned | Fund Types 60-70 |
| 344xx | Proprietary Fund Balance - Assigned | Fund Types 60-70 |
| 345xx | Proprietary Fund Balance - Restricted | Fund Types 60-70 |
| 347xx | Proprietary Fund Balance - Committed | Fund Types 60-70 |
| 348xx | Proprietary Fund Balance **-** Non-Spendable | Fund Types 60-70 |

*The structure of the Revenue Object accounts is as follows: P/C/GGG. In this structure P represents the Parent number, which for Revenue accounts is always 4 or 6; and C represents the Child account for which detail accounts will roll up for reporting purposes. The GGG represents detail level at which all entries are recorded. Entries at the Parent Level (#XXXX) and Child Levels (##XXX) are not allowed. Refer to the Revenue Chapter of the* ***UCOA Accounting Manual*** *for the Object 40000 Series for more information.*

*The structure of the Expenditure Object accounts is as follows: P/C/GGG. In this structure P represents the Parent number, which for Expenditure accounts is always 5, 6, or 7; and C represents the Child account for which detail accounts will roll up for reporting purposes. The GGG represents detail level at which all entries are recorded. Entries at the Parent Level (#XXXX) and Child Levels (##XXX) are not allowed. Refer to the Expenditures Chapter of the* ***UCOA Accounting Manual*** *for the Object 50000 Series for more information.*

*The* ***Job Classification*** *segment is comprised of a four digits (XXXX), with a Parent-Child-Grandchild hierarchy (PCGG). Entries at the Parent level (#000) are not allowed, except for Job Classification 0000. As a minimum, the Child level (PC00) must be used only for those specific Grandchild accounts included in each Child section. Alternatively, a District may use the Grandchild level (PCGG) as designated for each section.*

*There are 8 exceptions to using the Child level accounts – all related to Teachers. For the following accounts, the Grandchild level Job Classification account* ***must be used when applicable:***

* *Job Classification account 1294 (Long-Term Substitute Teachers);*
* *Job Classification accounts 1295-1299 (Short-Term Substitute Teachers);*
* *Job Classification account 1308 (Virtual Learning Teacher); and*
* *Job Classification account 1399 (Virtual Teachers – Hybrid Classes).*

*If the Child level is used, all Teachers in Job Classification 1100, 1200, and 1300 Series, may be posted to either accounts 1100, 1200, or 1300, irrespective of their grandchild account numbers. This rule does not apply to any other sections except the 1100, 1200, and 1300 Series of the Job Classification segment.*

FAQ16 Function 000

*Keywords: Function 000; Function Accounts*

*Question: Can we use Function 000 (None) if we are uncertain about what Function account(s) to use?*

*Response: No. Function 000 can only be used for specific Employee Benefit Expenditure accounts, selected other Object accounts, and certain Budgetary Objects only. In each of these Object, charges are not allowed to be recorded with any other specific Function account. Those Expenditure accounts are:*

*Actual and Budgetary Use:*

*52501 Unemployment Insurance*

*52710 Workers Compensation Premium*

*52720 Workers Compensation (Self Insured)*

*52730 Workers Compensation Medical (Self Insured)*

*52902 Employee Assistance Programs*

*58105 PCORI Fees*

*59701 Expenditures related to Fiduciary Activities*

*Budgetary Use Only (no actual charges allowed):*

*59998 Budget Savings to be Determined*

*59999 Employee Turnover Allowance*

FAQ18 After School Athletic Programs

*Keywords: After School Athletic Programs; Career and Technical Education; Program 90*

*Question: Our District has after school athletic programs. Most of these programs are for General Education while others relate to Career and Technical Education. What Program accounts should we use for each of these?*

*Response: All competitive athletic programs that occur after school, including those relating to Career and Technical Education are to be reported in Program 90 (Co-Curricular and Extracurricular Activities).*

FAQ20 Subject Accounts; Assignment of New Account Numbers by RIDE

*Keywords: Subject Accounts*

*Question: We see there are many Child accounts available in the Subject segment. If we don’t see the particular one we need, what should we do?*

*Response: All new numbers are to be assigned by RIDE. Please contact RIDE to request new Subject numbers.*

FAQ21 Athletics in the Subject Segment

*Keywords: Subject Accounts; Athletic Subjects; Coed; Interscholastic Athletic Competition Guidelines*

*Question: We see listed in the Subject segment an account for Basketball – Coed and another for Basketball – Female. Does Coed really mean “Boys”?*

*Response: The Athletic codes in the Subject segment are based on the Interscholastic Athletic Competition Guidelines. For sports designated as Female, that sport is restricted to females only. For sports designed as Coed, that sport may include both male and female students.*

FAQ22 Senior Project Activities

*Keywords: Senior Project; Subject 2900; Function 241; Program 13; Location Type 03; Location Type 04; Location Type 05*

*Question: How do we record costs associated with the Senior Project?*

*Response: Activities, classes, and costs associated with the annual Senior Project are charged to Subject 2900 (Senior Project). This is only used with High Schools (Location Type 05) and Middle Schools (Location Type 04). Use by Elementary Schools (Location Type 03) is not allowed.*

*Subject 2900 is generally used with Function 241 (Academic Student Assessment), but may be used with other appropriate Functions in the 100 and 200 Series. Related to Program, Program 13 (PBGR Performance Based Graduation Requirements) is generally used, but Programs 10, 20, and 30 may be used as well.*

FAQ24 Medicaid Reimbursements

*Keywords: Medicaid Reimbursements; Object 44202; General Fund*

*Question: Our District receives Medicaid reimbursement that is identified as Medicaid Administrative and Medicaid Direct Services. Should the revenue be recorded in separate accounts?*

*Response: No. Use Object 44202 (Medicaid Reimbursement) for both types. These revenues are restricted to use with the General Fund only.*

FAQ25 Third-Party Reimbursements

*Keywords: Third-Party Reimbursements*

*Question: How are reimbursements from third parties such as COBRA payments, Jury Duty reimbursements, Field Trip reimbursements, etc. to be accounted for in UCOA?*

*Response: Reimbursements from third parties for the use of District resources shall be treated as a reimbursement to be offset against the account or accounts charged on a prorata basis if received in the same year as the reimbursement. These items are not to be treated as revenue. If, however, reimbursement is received in the following year, for those noted below credit the payment to Object 41980 (Refund of Prior Year’s Expenditures).*

*For a complete list of such transactions, refer to the Topic entitled Section II – Transactions to be Recorded as Reimbursements – Revenue and Expenditures**in Chapter VIII of the* ***UCOA Accounting Manual****.*

FAQ26 Affiliated Agencies Transactions

*Keywords: Affiliated Agencies; Tax Identification Number; Fund Type 90; Fund Type 2406; Balance Sheet Transactions; Custodial Funds*

*FAQ26 Updated effective 07/01/2020*

*Question: We have affiliated agencies that use our Tax Identification Number. Do we need to account for those activities in our books?*

*Response: Effective beginning in FY 20-21 - the Auditor General requires that all Districts and Charter Schools shall thereinafter collect and account for all transactions for all relevant Asset, Liability, Equity, Revenue, and Expenditure accounts, the activities of Student Activity accounts, PTO’s and similar organizations. Such transactions are to be collected and reported in Fund Type 90 (Custodial Funds) or as noted below, with selected circumstances, in Fund Type 2406 (Local Revenue – Custodial Accounts Under the Control of the LEA).*

The previous rules for Accounting for Funds provided by PTO’s are no longer effective and are herein stricken: ***~~Prior to FY 20-21~~****~~, Fund Type 90 accounts were referred to as Agency Funds. The collection and reporting of Agency Funds (Fund Type 90) was required by the Auditor General. Districts were instructed to collect and account for only the gross changes in each Agency Fund on the Balance Sheet. Districts were required to report Agency Funds in the annual audited financial statements as required by GAAP. These receipts were not considered revenue in UCOA.~~*

***Refer to FAQ314 (Donations by PTA’s, PTO’s, and other Agencies and Individuals) for more information on this topic.***

FAQ27 Fund Transfers

*Keywords: Transfers In; Transfers Out; Object 45200 Series; Object 59100 Series; Object 60000*

*Question: How do we account for Fund Transfers In and Transfers Out?*

*Response: All are to be accounted for by crediting the Fund Transfers In accounts (Objects 45201-45209) and debiting either the Fund Transfers Out accounts (Object 59101-59109) or Object 60000 (Indirect Costs – Accelegrants Reporting), depending on the purpose. Use Object 60000 only for indirect amounts consistent with amounts reported through the Accelegrants program.*

*Districts may assign the last two numbers at their discretion. If more accounts are needed, they can be added numerically. For financial reporting purposes, these transactions are reported as “Transfers”.*

*By using this method, the amounts will not automatically be netted in the UCOA Database, which could lead to misleading information. Accordingly, the three interfund transfer Objects (45101-45109, 59101-59109, and 60000) are not to be reported to the UCOA Database.*

*See also FAQ264 for further information related to Indirect Costs.*

***Refer to FAQ264 (Indirect Costs Accounts and Fund Transfer Accounts) for more information on this topic.***

FAQ28 Private Pension Plan Expenses

*Keywords: Private Pension Plan; Object 53405*

*Question: We have a Private Pension Plan for certain employees. We engage a consultant to provide advice and other services related to the plan. To which Object account would we charge the expense of the consultant?*

*Response: If the expense is paid by the District (as opposed to the Plan), the account to be used is Object 53405 (Private Pension Advisors).*

FAQ29 Copier Rental Charges

*Keywords: Object 54602; Copier Rental*

*Question: What Object account do we use to for copier rental charges?*

*Response: Use Object 54602 (Rental of Equipment and Vehicles).*

FAQ30 Contracted Professional and Technical Services

*Keywords: Contracted Services; Purchased Educational Services; Object 51000 Series; Object 53200 Series; Object 53205; Object 53223; Object 53225; Job Classification Accounts*

*Question: Are compensation costs for employees of the District segregated in UCOA from “contract” labor such as a Diagnostician?*

*Do we need to have a new Object in the 53200 Series (Professional Educational Services) for services contracts that fall under Subject 2121 (Psychological Services (Census Cost Center 32640))? We have been putting these expenses in Object 53205 (Psychologists). The services contracted are for Psychiatric Crisis Counseling, Psychiatric Crisis Intervention, Psychiatric Assessments, and Psychiatric Evaluations.*

*Also, we occasionally engage an artist to teach classes. What Object account(s) should we use for this charge?*

*Response: The Object 51000 (Personnel Services – Compensation) Series is to be used only for those individuals that are regular or part-time employees of the District, and for which a specific Job Classification account is assigned. The Object 53000 (Purchased Professional and Technical Services) Series is to be used for Contracted Services or “contract” labor who are not employees of the District, are generally subject to Form 1099 reporting, and for which a specific Job Classification account is not used.*

*The 53200 Series has many accounts related to specific types of services. Related to the question regarding Psychologists, Object 53205 is appropriate for all the services noted. Use Object 53223 (Instructional Teachers) for Teachers engaged through a third-party agency and Object 53225 (Other Substitutes) engaged through a third-party agency. Lastly, if a consultant such as an artist is engaged for which there is no specific account available, use Object 53220 (Other Purchased Professional Educational Services).*

FAQ31 Stipends for Department Heads, House Leaders, and System-wide Supervisors

*Keywords: Stipends; Department Heads; House Leaders; System-wide Supervisors; Object 51110; Object 51132; Object 51401*

*Question: We have several employees that serve as Department Heads, House Leaders, or System-wide Supervisors. Each receives several sources of compensation. What accounts do we use for the various sources?*

*Response: For Department Heads, House Leaders, or System-wide Supervisors charge that portion of the regular salary for non-teaching periods to Object 51132 (Department Heads, House Leaders, and System-wide Supervisors); for teaching periods, charge the prorated portion to Object 51110 (Regular Salaries).*

*Stipends for Department Heads, House Leaders, or System-wide Supervisors are to be charged to Object 51401 (Stipend – Other).*

FAQ32 Professional Days and Professional Development Training

*Keywords: Professional Development; Professional Days; Object 51110; Object 51113; Object 51302; Object 51303*

*Question: Our teachers are required to receive Professional Development training throughout the year. Some are mandated in the contract and some are provided by the School or District. How do we account for these costs?*

*Response: Include in Object 51113 (Professional Days) an amount prorated from Object 51110 (Regular Salaries). This is to be based on the actual number of days included in applicable contracts and agreements relating to Professional Days or Professional Development.*

*Object 51302 (Professional Development – School) is to be used for amounts paid to District employees for professional development that is related to School-based (and budgeted at the School level) professional development. Object 51302 is to include only that Professional Development that is paid on an hourly basis. That portion of the Salaries for eligible employees for Professional Development is to be recorded in Object 51113 (Professional Days).*

*Object 51303 (Professional Development – District) is to be used for amounts paid to District employees for professional development that is related to District-based (and budgeted at the District level) professional development. Object 51303 is to include only that Professional Development that is paid on an hourly basis. That portion of the Salaries for eligible employees for Professional Development is to be recorded in Object 51113 (Professional Days).*

***Refer to FAQ290 (Professional Development Costs and the Subject Segments) for more information on this topic.***

FAQ33 Temporary Assignment to RIDE or Fellows

*Keywords: Employees on Temporary Assignment; Fellows*

*Question: How do we account for employees that are temporarily assigned to RIDE?*

*Response: Reimbursement of costs by RIDE associated with “Fellows” - employees of a District temporarily assigned to RIDE, are to be treated as an offset against the account that was charged for expenses related to Fellows.*

FAQ34 Salary and Benefit Costs in Funds

*Keywords: Salary and Benefit Cost Apportioned between Funds; Salaries and Benefits; General Fund; Object 51000 Series; Object 52000 Series; Subfunds*

*Question: For grants and other restricted funds received by our District, can we apportion the Salaries cost to that particular Fund and charge the benefits to another Fund such as the General Fund?*

*Response: No. In ALL cases, Compensation costs in Object 51000 Series and related Benefit costs in Object 52000 Series for each employee must be accounted for in the same Fund – they may not cross Funds. For the avoidance of doubt, Districts may* ***NOT*** *account for the compensation in one Fund and the Benefits in another.*

*For example, if 50% of an individual’s salary is charged to the General Fund and 50% to a Special Revenue Fund, then the allocations of Benefits MUST follow the exact same percentages. When related to a particular grant, if the grant is insufficient to cover all the costs, the same prorated amount for each category (Compensation and Benefits) shall be used up the limit of the grant.*

*The “Follow the Compensation Concept” states that for those Object Benefits accounts when required by Object Intersection Rule, the Account Number for each Segment in the Account String must be the same account number as was used with the corresponding Compensation account (Object 51000 series) to which the Benefit account is related.*

*The “Follow the Compensation Concept” also applies to all Segments. Accordingly, the accounts used for Fund, Location, Function, Program, Subject, and Job Classification MUST be the exact same account number as was used with the Compensation account to which the Benefit account is related.*

FAQ35 Student Planners

*Keywords: Student Planners; Function 122; Object 56101*

*Question: Our District provides Student Planners/Agendas to students. What Function and Object accounts should we use?*

*Response: Use Function 122 (Instructional Materials, Trips, and Supplies) and Object 56101 (General Supplies and Materials).*

FAQ36 Extra Class Pay

*Keywords: Extra Class Pay; Object 51110; Location Accounts; Function Accounts; Program Accounts; Subject Accounts; Job Classification Accounts*

*Question: We pay teachers "Extra Class Pay”. Because there may not be enough classes to warrant hiring another teacher, we have teachers that teach an extra class during their free period. What accounts do we use for each of the UCOA segments?*

*Response: Use Object 51110 (Regular Salaries). For Location, Function, Program, Subject, and Job Classification, use the same accounts that are used for the “Base” pay, except that the Program or Subject may change dependent on the nature of the classes being taught.*

FAQ37 Disposal of Hazardous Waste

*Keywords: Hazardous Waste; Object 54201*

*Question: Where would we record the disposal of hazardous chemicals and medical waste?*

*Response: Use Object 54201 (Rubbish Disposal Services) for these costs.*

FAQ38 Reimbursements to Employees for Food

*Keywords: Employee Reimbursements; Object 53706; Food Reimbursement; Function 312*

*Question: We have employees who purchase food for District events for which we reimburse them for those costs. What Object account should be used to record this cost?*

*Response: Use Object 53706 (Catering/Food Reimbursement) for these charges. Do not use Function 312 (Food Service) with Object 53706.*

FAQ40 Job Classification Account Requirements for various types of Transactions

*Keywords: Job Classification Accounts; Job Classification 0000; Job Classification 9700; Job Classification 9800; Revenue Transactions; Balance Sheet Transactions; Object 51000 Series; Object 52000 Series*

*Question: Are the Job Classification accounts required to be used for all transactions?*

*Response: Yes.*

*The Job Classification accounts from 1000 to 5999 are to be used only with the Object 51000 Series (Personnel Services - Compensation) and Object 52000 Series (Personnel Services - Employee Benefits) for those individuals that are regular or part-time employees of the District for which a Job Classification account is assigned.*

*For all other Expenditure transactions (Objects 53000 Series through 59999 Series), use Job Classification 0000 (None), unless an Object Intersection Rule related to the Object selected specifies otherwise.*

*For all Revenue transactions (Object 41000 Series through 49000 Series), use Job Classification 9800.*

*For all Balance Sheet transactions (Object 10000 Series through 39000 Series), use Job Classification 9700.*

*For Expenditure Budgetary accounts any appropriate Child or Grandchild account, except that Job Classes 1294-1299, 1308, and 1399* ***must*** *be used instead of Child Level accounts.*

FAQ41 Teachers and related Job Classification Accounts

*Keywords: Job Classification Accounts; Grade School Teachers; Subject 0001; Subject 0002; Subject 0003; Subject 0004; Subject 0005; Subject 0006; Subject 0007; Subject 0008; Job Classification 1100; Job Classification 1200; Job Classification 1300; Certified List*

*Question: Can we break out Teacher of Grades 1 through 6 in the Job Classification segment? We did not see each one listed separately. What is the difference between 1100, 1200, and 1300 in the Job Classification segment? How are they be used?*

*Response: The accounts in the Job Classification 1100, 1200, and 1300 Series all relate to Teachers; the source of which is the* ***Certified List****. A District may elect to use only the Child Level (##00) account. If the Child level is used, all Teachers in Job Classification 1100, 1200, and 1300 Series may be posted to either accounts 1100, 1200, or 1300, irrespective of their Grandchild account numbers (e.g. 1104, 1257, 1314). This rule does not apply to any other sections except the 1100, 1200, and 1300 Series of the Job Classification segment.*

*The Grandchild accounts may be used at the option of the District. If the Grandchild level accounts are used, they must be used as designated.*

*Teachers in Job Classification 1100, 1200, and 1300 Series are not categorized by grade level. However, specific grade levels PK to Grade-6 can be distinguished in the Subject segment (Subjects 0001 through 0008), if needed.*

*The exceptions to using the Child level accounts are accounts 1294-1299, all related to Substitute Teachers, and for accounts 1308 and 1399 for related to Virtual Learning. For these accounts, the Grandchild level Job Classification account* ***must be used:***

* *Job Classification account 1294 (Long-Term Substitute Teachers);*
* *Job Classification accounts 1295-1299 (Short-Term Substitute Teachers);*
* *Job Classification account 1308 (Virtual Learning Teacher); and*
* *Job Classification account 1399 (Virtual Teachers – Hybrid Classes).*

FAQ43 Foreign Language Teachers and Job Classification Accounts

*Keywords: Job Classification Accounts; Teacher of Foreign Language*

*Question: Can we use just “Teacher of Foreign Language” without specifying the type of language?*

*Response: No, if you use the Grandchild level accounts (PCGG) in the Job Classification segment, you must follow the accounts exactly. If the Child level is used, all Teachers in Job Classification 1100, 1200, and 1300 Series, can be coded to either 1100, 1200, or 1300, irrespective of their grandchild account numbers.*

FAQ46 Indirect Costs – Optional Use of Fund 25000000

*Keywords: Fund 2500000; Indirect Cost Holding Account*

*Question: Fund 25000000 (Indirect Cost Holding Account) is included the UCOA Workbook and the UCOA Accounting Manual. There has been some discussion on eliminating this. Can we continue to use it or will it be eliminated?*

*Response: The account will remain in the UCOA. It is used by several Districts. The account should have a zero balance when data is loaded to the UCOA Database.*

***Refer to FAQ264 (Indirect Cost Accounts and Fund Transfer Accounts) for more information on this topic.***

FAQ47 Allocation Method for Job Classification Accounts

*Keywords: Weighted Payroll Allocation Method; Job Classification Accounts*

*Question: Can we use the Weighted Payroll Method in the Job Classification segment to make Allocations using the UCOA Allocation Tool?*

*Response: No. Job Classification entries must follow the “Direct Required” accounting method, which requires amounts to be directly recorded in the Job Classification accounts pursuant to the Object Intersection Rules. These accounts cannot be allocated by the UCOA Allocation Tool.*

FAQ49 Stipends for Athletic Directors and Extracurricular Directors with the Program and Subject Segments

*Keywords: Object 51403; Stipends; Program 90; Subject 2200; Subject 2300*

*Question: Object 51403 (Stipend - Athletic Directors/Extracurricular Directors) is used with Program 90 only. Should this be aligned with Subject Series 2200 and 2300 only?*

*Response: Yes. For Object 51403, Subject 2200 Series (Co-Curricular Activities – Athletics) and 2300 Series (Co-Curricular Activities – Non Athletics) may only be associated with Program 90.*

FAQ50 Stipends for Athletic Coaches/Extracurricular Advisors

*Keywords: Object 51404; Stipends; Program 90; Subject 2200; Subject 2300; Job Classification 1800; Job Classification 4800*

*Question: Object 51404 (Stipend - Athletic Coaches/Extracurricular Advisors) is used with Programs 80 and 90 only. Should this be aligned with the Subject Series 2200 and 2300 only? What Job Classification accounts should we use?*

*Response: For Object 51404, Subject 2200 Series (Co-Curricular Activities – Athletics) and 2300 Series (Co-Curricular Activities – Non Athletics) may only be associated with Programs 80 and 90. Accounts in Subject 2200 Series may be used with High Schools and Middle Schools only (for Middle Schools grades above Grade 6 only). Accounts in Subject 2300 Series may be used by all School types, including Elementary Schools.*

*Use Job Classification 1800 Series for Coaches and Advisors who are also Employees with other duties. Use Job Classification 4800 Series for Coaches or Advisors who serve as Coaches or Advisors only. All additional compensation for Coaches and Advisors irrespective of the Job Classification account normally assigned is recorded in Object 51404 only with the Job Classification Accounts 1800 Series and 4800 Series.*

FAQ51 Maintenance and Repairs Expenditures and Subject Segment Restrictions

*Keywords: Object 54320; Repairs and Maintenance*

*Question: Currently, Object 54320 (Maintenance and Repairs – Technology Related Hardware; Service Contracts and Agreements) may be used with any Subject account except 9700, 9800, and 9900. Should this be more limited?*

*Response: No. This is acceptable.*

FAQ52 School Housing Aid by Charter Schools

*Keywords: Charter Schools; Contra Accounts; School Housing Aid*

*Question: Charter Schools may use “Contra Accounts” for various purposes. Regarding the use of the Contra Accounts for School Housing Aid, is the purpose of the Contra Account to convert the payment received, which was treated as a reduction in the Receivable, so that it is reported as Revenue?*

*Response: Yes, that is the correct accounting for School Housing Aid. Charters Schools follow different accounting rules for their internal use. To convert to the method used by all Districts and for consistency in the UCOA Database, follow the procedures for the use of “Contra Accounts” provided in the UCOA Accounting Manual.*

FAQ53 Substitute Teachers used for Professional Development Activities

*Keywords: Substitute Teachers; Professional Development; Function 112; Function 222; Object 51339*

*Question: Substitute Teachers substituting for Teachers who are away from class attending Professional Development sessions are charged to Function 222 (In-Service, Staff Development, and Support). When a substitute cannot be found, other Teachers are used to cover the classes. The cost of and supplemental pay for these Teachers is recorded in Object 51339 (Class Coverage). Should the costs for these Teachers be treated the same way as costs for Substitute Teachers in the Function segment?*

*Response: Yes. Object 51339 may intersect with Function 222 for this purpose. To further elaborate, Job Classes 1295-1299 must be used for all Certified Teachers used in this capacity. If non-Certified Teachers are used, use Function 113 instead, with the appropriate Job Classification account for non-certified Teachers, which are generally in the Job Classification 4600 series.*

FAQ54 Fees charged for Student Activities

*Keywords: Student Fees; Object 41702; Object 41707; Object 41990*

*Question: We charge students fees for certain activities. Examples include a small charge for a student activity such as yearbook or field trip in order to offset the cost. Do we have to set up a separate Fund for these?*

*Response: Yes, a separate Fund is required. Related to Revenue accounts, the most frequent accounts that will be used are Object 41702 (Bookstore, Lock Sales, and Rentals) or Object 41707 (Other Fees from District Activities). See the definitions of these Object accounts in Chapter VII of the* ***UCOA Accounting Manual****. Note: In the past, Object 41990 (Miscellaneous Revenue) was used for these types of activities, but the types of activities that may be used for Object 41990 have been restricted.*

FAQ55 Certified Nursing Assistant Course

*Keywords: Object 53218; Object 53220*

*Question: We pay Community College of RI for a Certified Nursing Assistant (CNA) course on behalf of a student. Should this be recorded to Object 53218 (Student Assistance) or to another Object account?*

*Response: Do not use Object 53218 for this purpose. Instead use Object 53220 (Other Purchased Professional Educational Services).*

FAQ57 Curriculum Directors in the Subject Segment

*Keywords: Curriculum Director; Subject 0000; Subject 2500; Function 221*

*Question: Are compensation and benefit costs related to Curriculum Directors recorded to Subject 0000 (General Education), or Subject 2500 (Non-Instruction), or other specific Subject accounts?*

*Response: Curriculum Directors are charged to Function 221 (Curriculum Development). Pursuant to the General Function/Subject Rule, costs are to be charged to Subject 0000 or a specific Subject other than 2500, as appropriate, unless the Object Intersection Rule for the Object used specifies otherwise.*

FAQ59 IDEA Funds in the Program and Subject Segments

*Keywords: Program 50; IDEA Funds; Subject 2100* *Series*

*Question: Can Program 50 (Non-Public School Programs) be used with IDEA Funds?*

*Response: Yes. Program 50 can be used with IDEA Funds and with Subjects in the 2100 Series for Special Education for those Funds associated with Out-of-District Locations (Location Types 07, 08, 10-13, and 15). With Program 50, only Function 431 may be used.*

FAQ61 Homebound Students and the Location Segment

*Keywords: Homebound Students; Location 07905*

*Question #1: For Homebound Students, if our teachers serve both Regular Education and Special Education students, what Location account do we use? Should we allocate to various locations?*

*Response #1: Use Location 07905 for all Homebound Students. Do not allocate these costs to other locations.*

*Question #2: We have a student receiving Home Tutor/Homebound services that is a regular education student but attends St. Rocco School (Location 08342) which is an Out-of-District location.  What accounts would we use for this?*

*Response #2: The Location account for St. Rocco is Location 08342.  The Location account for Homebound Students is Location 07905.  This is a “which takes precedence” question.*

*The Homebound rule was developed exclusive of the "regular" location of the student and therefore the "Homebound" attribute takes precedence over the "regular" location, even if that physical location is an “Out-of-District” District.  Location 07905 is always considered an In-District Location. The rules for Homebound for Non-Special Education students state to use the following: Location 07905; Programs 10, 30, 40, or 62; and Subject 0000. Use the appropriate Function as it relates to the activity performed. Allowable Functions with Location 07905 are 111, 112, 113, 121, 122, 211, 212, 213, 214, 215, 216, 221, 222, 231, 232, 241, and 311.*

FAQ63 Charge-backs for Sick Days, Jury Duty, and Military Duty

*Keywords: Sick Days; Jury Duty; Military Duty*

*Question: We charge employees for the excess sick days used which is a reduction at the end of the year from each teacher’s salary. In addition, we also reduce some teacher’s salary for Jury Duty and Military Duty. Should these be recorded in separate accounts?*

*Response: No. Record the reduction to Object 51110 (Regular Salaries).*

FAQ65 Food Service Contractors

*Keywords: Object 55701; Food Service Contractors*

*Question: Do we include the entire invoice we receive from the Food Service Contractor in Object 55701 (Food Service Contractors)? To what account should the expense for commodities be charged?*

*Response: Include all charges from the invoice, including commodities in Object 55701.*

FAQ67 Differentiating Equipment and Supplies

*Keywords: Object 57305; Equipment; Object 56000 Series; Object 57000 Series; UCOA Tangible Personal Property Policy*

*Question: Can you provide examples of what qualifies as equipment versus what are supplies relative to Object 57305 (Equipment)?*

*Response: The definition for Object 57305 includes this sentence: “Include equipment and tools that meet the requirements of the UCOA Tangible Personal Property Policy for inclusion in Object 57305 (Equipment). The UCOA Tangible Personal Property Policy requires that non-expendable, personal property that has a useful life of more than one year be recorded in the Object 57300 Series (Property) and that tangible, expendable, personal property, irrespective of the economic life is recorded in the Object 56000 Series (Supplies).”*

*Examples of each are noted below:*

| *Classified with Property* | *Classified with Supplies or Purchased Services* |
| --- | --- |
| *Computers, Laptops, Notebook computers, PDA’s, I-Pads, Cameras, Tangible Software* | *Adding machines, calculators* |
| *Monitors, Printers, Projectors, Copiers, Scanners* | *Computer cables, mouse devices, flash-drive storage devices, monitor stands, mouse pads* |
| *Desks, File Cabinets, Credenzas* | *Desktop file holders, diskettes, keyboards, drive storage devices* |
| *Athletic equipment such as goal posts, tennis court nets, whirlpools, medical equipment* | *Athletic supplies such as baseballs, uniforms, medical supplies* |
| *Refrigerators, Freezers, Ovens* | *Food service uniforms and wearing apparel, serving utensils* |
| *DVD Players, Televisions, DVR’s* | *Music CD’s, DVD’s, movies* |
| *Machinery such as drill presses, grinders, floor polishers, snow removal equipment, microscopes, typewriters, telephone systems* | *Small tools, such as hammers, screwdrivers, pliers, wrenches, rakes, shovels* |

FAQ69 Textbooks resold to the Supplier

*Keywords: Textbooks; Object 41940; Object 41990; Reimbursable Expense*

*Question: Annually we sell used textbooks back to vendors from which we purchased the textbooks or those that purchase used textbooks. Should this revenue be recorded in Object 41940 (Textbook Sales and Rentals) or Object 41990 (Miscellaneous Revenue)? Or is this a reimbursable expense?*

*Response: Use Object 41940. This is not a reimbursable expense.*

FAQ70 Student Activity Accounts

*Keywords: Student Activity Accounts; Fund Type 90; Fund Type 2406*

*Updated Effective 7/1/20*

*Question: For Student Activity Accounts, should we record all the activity in one fund or create a separate Fund for each school? What entries should we record for these activities?*

*Response: We recommend a separate account be used for each School in Fund Type 90. Use a separate Fund from Fund Type 90 for each School. The requirements for accounting for Student Activity Funds was modified as noted below.*

*Effective beginning on July 1, 2020, the Auditor General requires that all Districts and Charter Schools shall thereinafter collect and account for all transactions for all relevant Asset, Liability, Equity, Revenue, and Expenditure accounts, the activities of Student Activity accounts, PTO’s and similar organizations. Such transactions are to be collected and reported in Fund Type 90 (Custodial Funds) or as noted below, with selected circumstances, in Fund Type 2406 (Local Revenue – Custodial Accounts Under the Control of the LEA).*

*When monies are provided by PTO’s and other similar organizations to Districts to purchase supplies, equipment, coaches compensation etc., such transactions are to be reported in Fund Type 2406 accounts. All other transactions from such entities shall be accounted for Fund Type 90 accounts only.*

FAQ72 Tuition costs from other Service Providers

*Keywords: Tuition*

*Question: How should other charges included with a Tuition billing be recorded? For example, we receive an invoice for the tuition of a student that also includes a personal aide. Do we record the entire amount as tuition similar to what we would do if we were buying supplies that had shipping charges, or do we break it down to the various components?*

*Response: Include all the costs in the appropriate Tuition Object account. Related to this question, the charges for a personal aide are part of the services being provided to the student and should be captured in the same Tuition Object account. This maintains consistency in application of costs of this nature.*

FAQ75 Stipends related to Parent Teacher Conferences in the Function Segment

*Keywords: Parent Teacher Conferences; Stipends; Function 214; Function 211*

*Question: Our District pays stipends to teachers for Parent-Teacher conferences. What Function would be used, 211 (Guidance and Counseling) or 214 (Student Services – Instructional Related)?*

*Response: Use Function 214 for these costs.*

FAQ76 Assistant Principals for Guidance and the Function Segment

*Keywords: Guidance and Counseling; Function 211; Function 511*

*Question: We have an Assistant Principal for Guidance. Is this charged to Function 211 (Guidance and Counseling) or Function 511 (Principals and Assistant Principals)?*

*Response: Use Function 511 for all Principals and Assistant Principals.*

FAQ78 Deficit Reduction Payments to repay prior Deficits

*Keywords: Deficit Reduction Payments*

*Question: We will be making a payment to the City for a "Repayment of Prior Deficits" as part of a deficit reduction plan approved by the Auditor General.  To what account should these be payments be recorded?*

*Response: The liability for the advance received from the City should have been recorded as a liability on the Balance Sheet at the time the advance was received. Therefore, this is not an Expenditure, but rather should be recorded on the Balance Sheet only.*

FAQ79 Bond Payments

*Keywords: Bond Payments; Object 58311; Object 58322; Fund Type 40; Fund Transfers*

*Question: We will be budgeting General Fund dollars for payment to the City for Bond Principal and Bond Interest. Object 58311 (Bond Principal Payment) and Object 58322 (Bond Interest Payment) state that this must accounted for in Fund Type 40 (Debt Service Funds).  If this is true, how do we report the expense in the General Fund?  Should we record it as a Fund Transfer-Out expense in the General Fund and as Revenue in the Fund Type 40 Series, then make the expense payment to the City from that Fund? If this is correct, should we use Fund 40010000?*

*Response: Yes, use Fund Type 40. The method described is the correct methodology.*

FAQ80 Non-Public School Textbooks

*Keywords: Location 08902; Object 56406; Non-Public School Textbooks*

*Question: What Object account(s) and other segments are used to account for Textbooks we provide to Non-Public Schools?*

*Response: Use Object 56406 (Textbooks – Non-Public) for all transactions for Textbooks for Non-Public Schools. With Object 56406, use only Function 431, Program 50, and Job Classification 0000. For Location, use the appropriate Location Type 08 school(s) except 08999 to which Textbooks are provided or if preferable, Location 08902 (Private School - No Assigned Code) may be used. For Subject, use the subject(s) to which each textbook is related.*

FAQ81 Medical Payments related to Retirees

*Keywords: Retirees; Medical Payments; Health Premium Payments; Object 52109; Object 52122; Job Classification 5100*

*Question: Is it acceptable to use the same segment intersections for Object 52109 (Medical Buyback Payment) and for Object 52122 (Health and Medical - Retirees) related to payments on behalf of retirees?*

*Response: Yes it is. Use the appropriate Fund accounts. Use Location 18000, Function 432, Program 00, Subject 2500, and Job Classification 5100 Series.*

FAQ82 Postage Meter Expenses

*Keywords: Postage Meter; Object 54602*

*Question: What Object account(s) would be used for the rental and maintenance contract on a postage meter?*

*Response: Use Object 54602 (Rental of Equipment and Vehicles).*

FAQ83 Scholarships from Special Revenue Funds

*Keywords: Scholarships; Function 214; Object 53218; Special Revenue Funds*

*Question: If Scholarships are awarded (and paid by the District) from a Special Revenue Fund, what Function and Object is to be used?*

*Response: Use Function 214 (Student Services - Instructional Related) and Object 53218 (Student Assistance). The Fund used does not impact the Objects and Functions accounts used for this purpose.*

***Refer to FAQ410 (Scholarship Funds and Fund Types 2402, 50, and 90) for additional information on this topic.***

FAQ84 Guidance provided to Students and Subject 0800

*Keywords: Subject 0800; Guidance as a Subject; Function 111; Function 211*

*Question: Is Subject 0800 (Guidance) related to Guidance to students in classrooms or is it related to Guidance to students outside of the classroom?*

*Response: Subject 0800 is associated with Guidance Counselors ONLY and their interaction with students inside and outside of the classroom. Use with Functions 111 (Instructional Teachers), 112 (Substitute Teachers), 113 (Instructional Paraprofessionals), and 122 (Instructional Materials, Trips, and Supplies) for in-class instruction. Use Function 211 (Guidance and Counseling) only for services provided outside of the classroom.*

FAQ85 10% Instruction Rule; Nurses

*Keywords: Subject 0000; Nurses; 10% Instruction Rule; Function 214; Function 216; Subject 2500*

*Question: Subject 0000 (General Education) contains the 10% Instruction Rule related to Nurses. How should we ascertain the 10% instruction time (or whatever the percentage is)? Should this rule be modified to include Nurses only in Subject 0000 or 2500, or make no change?*

*Response: Each District must determine the percentages in a manner that will produce a reasonably accurate estimation and is consistent with their internal policies. The rule is not changed, but further clarification has been provided: For Nurses and other non-standard instructors included in Function 216 (Student Health Services - Medical) who teach classes representing less than 10% of the instruction time must be recorded to Subject 2500 (Non-Instruction).*

FAQ86 Special Items GASB 34 Requirements

*Keywords: Object 59501; GASB 34; Function 421; Function 422*

*Question: Object 59501 (Special Items GASB 34) requires the use of Function 421 (Debt Service). Would Function 422 (Capital Projects) be more appropriate, or another Function?*

*Response: Function 421 is applicable, but will be reviewed when a specific transaction occurs. Note:* ***Object 59501 may only be used with prior permission from RIDE****.*

FAQ88 Catering Restrictions

*Keywords: Object 53706; Program 99; Subject 9900; Catering*

*Question: Object 53706 (Catering) does not allow the use of Program 99 or Subject 9900. Should this be allowed?*

*Response: The use restrictions for these intersections are appropriate. No change is needed.*

FAQ93 Motel/Conference Room Rentals

*Keywords: Object 53703; Object 54601; Object 55800 Series; Function 221; Accreditation*

*Question: Object 53703 (Accreditation) allows the use of Function 221 (Curriculum Development). Often Accreditation costs include the rental of Motel/Conference rooms for the team to stay/work, but Object 54601 (Renting Land & Building) does not allow Function 221. Can you explain?*

*Response: Object 54601 is not the correct account for “renting” Motel/Conference rooms. Use one of the accounts in the Object 55800 Series (Travel and Training) where Function 221 is allowed.*

FAQ95 Graduation by Proficiency Teachers and the Function Segment

*Keywords: Function/Job Classification Matrix; Function 111; Function 241; Graduation by Proficiency*

*Question: Graduation by Proficiency Teachers interact with both teachers and students. What Function account should be used?*

*Response: Use Function 241 (Academic Student Assessment), not Function 111 (Instructional Teachers) for this activity.*

FAQ97 Proctoring Exams; Stipends

*Keywords: Proctoring Exams; Function 241; Program 10; Subject 0000; Teachers; Stipends; Object 51401; Job Classification Accounts*

*Question: We have teachers that receive additional pay for Proctoring Exams. What Function, Subject, and Job Classification accounts should be used?*

*Response: Object 51401 (Stipends – Other) should be used. Use Function 241 (Academic Student Assessment), Program 10 (Regular Elementary/Secondary Education), and Subject 0000 (General Education) for this activity. The Job Classification account will be the regular Job Classification assigned to each Teacher.*

FAQ114 Special Education Student Transportation

*Keywords: Object 55206; Subject 2142; Program 20; Subject 2500*

*Question: Object 55206 (Fleet/Vehicle Insurance) does not allow the use of Subject 2142 (Transportation).  We have our own fleet of mini buses that are used strictly for Special Education students. Should the insurance expense be charged to Subject 2142?*

*Response: The definition of Subject 2142 does not include costs of this type. The current solution is to use Subject 2500 along with Program 20 (Special Education), which is allowed, to capture these insurance costs for this purpose.*

FAQ115 Tuition paid to the Rhode Island School for the Deaf

*Keywords: Object 55690; Tuition; RI School for the Deaf; Object 55610*

*Question: What Object account should we use for Tuition paid to RI School for the Deaf?  Is Object 55690 (Tuition – Other) the correct account to use?*

*Response: No. The Location account for The Rhode Island School for the Deaf is 07410. This school is considered a District for purposes of the UCOA and therefore is a Location Type 07. Object 55610 (Tuition to Other School Districts within the State) should be used for this location.*

FAQ117 RI Interscholastic League Health Service Expenses

*Keywords: Object 53403; Function 213; Interscholastic League*

*Question: We have a RI Interscholastic League Health Service Provider expense that is charged to Object 53403 (Health Service Providers – For Students). The charges are paid directly to doctors and health providers. Should Function 213 (Extracurricular) be used for these expenses?*

*Response: Yes. The payment is made directly to doctors and/or health providers related to interscholastic athletic competitions. This is an acceptable intersection for this Object.*

FAQ118 Paint Expenses and the Function Segment

*Keywords: Object 56214; Function 122; Paint*

*Question: We have an Automotive course at our Career Center that purchases paint – Object 56214 (Paint) to paint automobiles.  Should Function 122 be used for these expenses?*

*Response: Yes. This is an acceptable intersection for this Object.*

FAQ120 License and Permit Fees

*Keywords: Object 58104; Function 321; License and Permit Fees*

*Question: The majority of our license and permit fees are for Buildings Permits, Variance Fees, and Fire Code which are all Facilities-related. Should Function 321 be used for these costs?*

*Response: Yes. The use of Function 321 with Object 58104 is appropriate for these type of fees.*

FAQ121 Function 512 and related Object Intersection Rules and General Rules

*Keywords: Function 512; Subject 0000; Object 54406; Object 57306; Object Intersection Rules; General Rules*

*Question: We understand Function 512 (School Office) is predominantly used with Subject 0000 (General Education).  We would like to use Object 54406 (Wireless Communications) with Function 512, but the UCOA Accounting Manual does not allow the use of Subject 0000 with this Object. There are others like this as well. This seems to be inconsistent. How is this paradox resolved?*

*Response: On the surface, we can see how this may be perceived to be inconsistent. However, there is an Order of Precedence in application of the various rules, such that rules of a higher order “Trump” other rules. For example, an “Object Intersection Rule” (the rules related to each Object account) takes precedence over any other rules. A General Rule such as “Function 512 will be aligned with Subject 0000” is a secondary rule and must be followed unless it is inconsistent with an Object Intersection Rule.*

*This is true for all General Rules in juxtaposition to an Object Intersection Rule.*

*To the specific example, Object 54406 contains an Object Intersection Rule restricting the use of Subject 0000. Therefore, the Object Intersection Rule must be followed and the General Rule is not applied.*

*In other words, using this question as an example, charges to Function 512, will be assigned to Subject 0000 except where the Object Intersection Rules for specific Object accounts require another Subject(s) or disallow Subject 0000. Since the Object Intersection Rules for Object 54406 limit use to Subject 2500 to all Locations except those for Adult Education, Summer School, and After School, then Subject 2500 must be used. If the aforementioned specific Locations are used, Subjects 2701 (Adult Education), 2702 (Summer School), and 2703 (After School), respectively, the alternatively these Subject accounts are permitted to be used, or may be required to satisfy the “Dual Identification Concept”.*

FAQ122 Function 200 Series and related Object Intersection Rules and General Rules

*Keywords: Function 200 Series; Object 54406; Object 57306; Function 221; Subject 0000; Object Intersection Rules; General Rules; Order of Precedence*

*Question: We understand that charges to a Function in the 200 Series (Instructional Support), except for Function 216, are predominantly used with Subject 0000 (General Education) or other specific classroom-related subjects but seldom with Subject 2500 (Non-Instruction).  We would like to use Object 54406 (Wireless Communications) with Function 221 (Curriculum Development,) but the Object Intersection Rules for Object 54406 does not allow them to be charged to Subject 0000. Which is correct?*

*Response: On the surface, we can see how this may be perceived to be inconsistent. However, there is an Order of Precedence in application of the various rules, such that rules of a higher order “Trump” other rules. For example, an “Object Intersection Rule” (the rules related to each Object account) takes precedence over any other rules. A General Rule such as “Functions in the 200 Series will be aligned with Subject 0000” is a secondary rule and must be followed unless it is inconsistent with an Object Intersection Rule.*

*This is true for all General Rules in juxtaposition to an Object Intersection Rule.*

*To the specific example, Object 54406 contains an Object Intersection Rule restricting the use of Subject 0000. Therefore, the Object Intersection Rule must be followed and the General Rule is not applied.*

*In other words, using this question as an example, charges to Function 221, will be assigned to Subject 0000 or other specific classroom-related subjects but seldom with Subject 2500 (Non-Instruction) except where the Object Intersection Rules for specific Object accounts require another Subject(s) or disallow Subject 0000. Since the Object Intersection Rules for Object 54406 limit the use to Subject 2500 except for isolated instances, then Subject 2500 must be used.*

FAQ123 Small Tools and General Maintenance Supplies

*Keywords: Object 56101; Object 56211; Object 56200 Series; Object 57300 Series; Object 57305; General Maintenance Supplies; Small Tools*

*Question: Can you explain which Object accounts to use for General Maintenance supplies and Small Tools purchased?*

*Response: The accounts in the Object 56200 Series are for Facilities, Energy, and Transportation Maintenance and Supplies. Supplies are recorded in Object 56101 (General Supplies and Materials), including supplies for General Maintenance.*

*To understand how Small Tools are to be accounted for, refer to the UCOA Tangible Personal Property Policy. This Policy requires that non-expendable, personal property that has a useful life of more than one year be recorded in the Object 57300 Series (Property) and that tangible, expendable, personal property, irrespective of the economic life is recorded in the Object 56000 Series (Supplies).*

*Therefore, Small Tools are recorded in either Object 56101 or in the appropriate account in the Object 57300 Series. Most often this will be Object 57305 (Equipment).*

FAQ124 Printing costs for Teacher Contracts

*Keywords: Object 55501; Function 531; Printing*

*Question: We have an invoice for the printing of our Teacher contracts and charged it to Object 55501 (Printing) and Function 531 (Superintendents Office and School Board).  Is this expense correctly recorded to this Function?*

*Response: Object 55501 is an acceptable Object account to use. Function 531 is an allowable intersection with this Object. The definition of 531 is as follows:*

Includes the salaries and related employment costs of the superintendent and the school board. Also includes the office and support staff costs that support these functions. Includes umbrella and errors and omissions insurance costs.

*This charge is reasonably construed to be an "office cost", if one interprets the second sentence to be inclusive of office expenses and not just compensation-related costs. Accordingly, this is an acceptable intersection.*

FAQ125 Administrative Personnel and the Location Segment

*Keywords: Location Type 02; Location Type 01; Location 01300; Administrative Personnel*

*Question: We have housed in the Administration Building, a Director of ESL (administrator) and a non-certified support staff person, along with associated supplies, etc.  Can you tell us the Location account we should be using i.e. Location Type 02 School ID xxx?*

*Response: Where the person is actually located is not always materially pertinent to which account to use.  Accordingly, we can go two ways on this.  First, the job of Director of ESL would be a Type 01 location and the description resembles account 300 (Program and Curriculum Development). There is not a Child-level account that would exactly match the description so the proper account would be 01300.*

*Location Types 01 and 02 cannot be used with the school ID’s, so the question about using a School ID is a false assumption if the Location Type is actually 01 or 02.  However, alternatively, a School Location code or codes could be used if Types 03-14 are used where the District believes such costs are properly recorded to specific Schools.  This is what is meant by the physical location not always being pertinent.*

*We believe for consistency, however, using 01300 will be the most common use for this example.*

FAQ126 Attendance Officer and the Location Segment

*Keywords: Attendance Officer; Location 01400*

*Question: We have a full-time Attendance Officer (non-certified truant officer) housed in the Administration Building.  What is the appropriate Location account to use?*

*Response: An Attendance Officer should be recorded in Location 01400 (Student Support Services).*

FAQ128 Differences between Non-Technology-Related Maintenance and Repairs and Maintenance and Repairs – General

*Keywords: Object 54310; Object 54312; Contracted Services; Service Agreements; Object 54300 Series; One-Time Effort; On-Going Obligation*

*Question A: What is the difference between Object 54310 (Non-Technology-Related Maintenance and Repairs) and Object 54312 (Maintenance and Repairs - General; Service Contracts and Agreements)?*

*Question B: If we called an electrician to install a new circuit it’s not a maintenance contract but it is a contract to do the work.  Should we record this in Object 54310 (Non-Technology-Related Maintenance and Repairs) or Object 54312 (Maintenance and Repairs - General; Service Contracts and Agreements)?*

*Response to Question A: The difference is that Object 54312 is used for Contracted Service and Service Agreements; whereas Object 54310 does not include costs subject to contracts and service agreements entered into with third–party contractors for scheduled and unscheduled maintenance.*

*Response to Question B: This type of charge should be charged to Object 54310. Calling an electrician to install a circuit could very well be documented in a contract, but that is generally a one-time effort, not an on-going obligation, and therefore should be recorded in Object 54310.*

*Object 54312 is used to apply to standard and annual contracts or Service Agreements (such as is common for copiers, for example), where the person is on-call and the rates generally have been predetermined.*

FAQ129 Certification Test for Special Education Aides

*Keywords: Special Education Aides; Certification Test; Object 52903; Object 52917; Location 01400; Location 01405; Function 232; Subject 2100 Series; Job Classification Accounts*

*Question: We have Special Education Aides who are required to take a test to obtain certification.  They are reimbursed by the District for the cost of the test.  What Account String should be used for this payment?*

*Response: The proper Object is either Object 52903 (Tuition Reimbursement - Taxable) or Object 52917 (Tuition Reimbursement - Non-Taxable). Since this is a benefit-related expense, a specific employee-related Job Classification account is needed also. The recommended Account String is as follows:*

*Location - 01400 (Student Support Services) or 01405 (Office of Administration of Special Education)*

*Function - 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers)*

*Program - 20 (Special Education)*

*Subject - 21xx (Use the appropriate Census Code)*

*Object - 52903 or 52917 depending on the “taxable” circumstances*

*Job Classification - Match the exact classification of each employee; the exact Job Class accounts (XXXX) may be used or the “Family” level account (XX00) may be used. For example, if the exact Job Class to be used for a Psychologist is 1704, then alternatively, Job Class 1700 may be used.*

FAQ130 Use of Allocation Holding Accounts for Health Insurance Premiums

*Keywords: Health Insurance; UCOA Allocation Tool; Object 52100 Series; Allocation Holding Accounts; Function 432; Subject 2500; Job Classification 5100; Job Classification Accounts; Retirees*

*Question: We would like to post all health insurance premiums to one account for each segment. If we do, can RIDE allocate these for us? This would save so much time.*

*Response: Yes and No. For most accounts in the 52100 Series (Health and Medical Benefits), you may use the Allocation Holding Accounts for the Location (03999, 04999, 05999, 08999, and 99999) and Subject (9900) segments. Use of these accounts will allow RIDE’s Allocation Tool to allocate these appropriately. However, the Allocation Tool cannot be used for the Function, Program, and Job Classification segments; therefore, you MUST use specific accounts for these segments.*

*For the Function segment, the Grandchild Level must be used as noted below:*

|  |  |  |  |
| --- | --- | --- | --- |
| **LEVEL** | **Rules** | **Examples** | |
| **PARENT** | **No Entries Permitted** | **100; 300; 500** |
| **CHILD** | **No Entries Permitted** | **110; 330; 520** |
| **GRANDCHILD** | **Entries Required** | **111; 332; 521** |

*For the Program segment, the permitted and required uses are noted below:*

|  |  |  |
| --- | --- | --- |
| **LEVEL** | **Rules** | **Examples** |
| **PARENT** | **Entries Permitted if no Child Exists** | **10; 20; 30; 40; 50;70; 80; 90** |
| **CHILD** | **Entry Required if Child exists** | **11-15; 61; 62; 63; 64** |

*For the Job Class segment, the permitted and/or required uses are noted below:*

|  |  |  |
| --- | --- | --- |
| **LEVEL** | **Rules** | **Examples** |
| **PARENT** | **No Entries Permitted** | **1000; 2000; 3000; 4000; 5000** |
| **CHILD** | **Entries Required if Grandchild Level is not used** | **1100, 2200, 3500, 5100** |
| **GRANDCHILD** | **Entries Permitted, with selected Accounts Required** | **1193, 1294-1299, 4201, 4907; 5100** |

*In addition, there are several exceptions in the Object 52100 Series related specifically to Retirees:*

*Object 52122 (Health and Medical – Retirees)*

*Object 52123 (Dental Buyback Payments)*

*Object 52125 (Dental – Retirees)*

*Other Objects in the Object 52100 Series may also be used for Retirees, as appropriate. For each of the above Objects, use Location 18000, Function 432 (Retiree Benefits and Other), Program 00 (Other Programs), Subject 2500 (Non-Instruction), and Job Classification 5100 series (Retirees and Other Former Employees) only. When related to Retirees, the Allocation Holding Accounts may not be used.*

FAQ131 Plants and Grounds Supplies

*Keywords: Object 56211; Plants and Grounds Supplies*

*Question: What Object do we use for plants and grounds miscellaneous supplies such as grass seed?*

*Response: Use Object 56211 (Other Supplies) for this purpose.*

FAQ132 Object Child-level Accounts

*Keywords: Object 56200 Series; Detail Level Accounts*

*Question: Can we record costs in Child-Level accounts in the Object segment? For example, can we use 56200 (Facilities, Energy and Transportation Maintenance and Supplies) instead of lower level accounts such as Object 56202 (Gasoline) or Object 56211 (Other Supplies)?*

*Response: For Actual Expenditures, costs may* ***not*** *be recorded in Child-Level accounts. Child-level accounts in the Object accounts are identified by this format: 5##00. A Child-level account is only used for reporting purposes. Accordingly, the detail level accounts are not optional accounts; you must use the detail accounts as provided in the* ***UCOA Accounting Manual*** *and* ***UCOA Workbook****.*

*Several years ago, the Rhode Legislature passed additional legislation related to UCOA. This law requires School Districts to prepare annual budgets in compliance with and using UCOA-mandated accounts in a designated form and format. In addition, the legislation further provides for reporting budget information in a designated form and format. These requirements were effective for School Years beginning in 2017.*

*For Budgetary Reporting, the rules allow the use of Object Child-Level accounts.*

***Refer to FAQ402 (UCOA-Based Budget Preparation and Reporting Requirements) for additional information on this topic.***

FAQ133 Outreach Program costs and the Location Segment

*Keywords: Location 01300; Outreach Programs*

*Question: We have Coordinators for outreach programs (enrichment, after school, etc. for the community, students, and families of students). What Location account should we use? And should we use that account for all the supplies, etc. that go with that program?*

*Response: Use Location 01300 (Program and Curriculum Development) for the costs of employees and supplies.*

FAQ135 Safety Inspection Costs

*Keywords: Function 313; Function 321; Safety Inspections*

*Question: Should we use Function 313 (Safety) for safety inspections on gym bleachers/elevators?*

*Response: No. Use Function 321 (Building, Upkeep, Utilities, and Maintenance), not Function 313. Inspections are more closely associated with Upkeep and Maintenance.  If a safety issue is discovered related to the gym bleachers, then the resulting maintenance costs would be associated with Function 313, but not the inspection itself.*

FAQ136 Payroll Expenses and use of the Balance Sheet

*Keywords: Accounting for Payroll Expenses; Withholding Accounts*

*Question: In our payroll system all payroll expenses are posted to the correct Fund, but the Liability is posted to only one Fund. Can we continue to do this, or do we have to set up a Balance Sheet account for every withholding account?*

*Response: If we understood the question correctly, the expenses are applied to the proper Object accounts and Funds and the Liability resides in one Fund.  We assume there are appropriate Due To/Due From accounts set up to accommodate this method.  We also assume one check per deduction is then paid from the one Fund, which should, once posted, balance the Due To/Due From accounts as well.*

*If this is true, then it is acceptable and consistent with the UCOA requirements.  The individual Liability accounts (one per deduction, not one per Fund) are merely temporary holding accounts until payment is rendered.*

FAQ137 Revenue and Balance Sheet Account Strings and the Location Segment

*Keywords: Location 99997; Location 99998; Account Strings*

*Question: Can we use a specific Location account other than Location 99998 in a Revenue Account String and Location 99997 with a Balance Sheet Account String?*

*Response: We understand the need to have this ability within the internal accounting records. However, use in the UCOA Database is not allowed, as it will distort queries drawn from the Location segment that are not limited to Expenditures only.  Since all values are loaded in the UCOA Database using the “normal balance” format, the amounts for Revenue will be positive numbers as will the amounts for Expenditures and will distort the actual amounts.*

*We will allow the use of specific Subject accounts with Revenue accounts (other than the required 9800 with Revenue accounts) under the following conditions:* ***The related Subjects accounts must be changed to 9800 in the UCOA Upload File before transmission to RIDE.***

*Note: The last requirement will also apply to Location accounts, where Location 99998 or 99997 may be replaced with specific Locations for Revenue and Balance Sheet accounts, respectively. However,* ***the related******accounts must be changed to 99998 or 99997 as appropriate in the UCOA Upload File before transmission to RIDE.***

FAQ138 Systems Analyst Expenses and the Function Segment

*Keywords: Function 121; Function 331; Program 10; Subject 2500; Data Processing; General Rules; Systems Analyst*

*Question: We engaged a Systems Analyst to work on a PK-20 Data System to track student progress, foster high achievement, and improve student performance.  Should this be recorded in Function 121 (Pupil-Use Technology and Software) or Function 331 (Data and Technology Management)?  Also, which Program and Subject accounts should be used?*

*Response: Function 121 is not appropriate as the activity is not for students, but rather about students.  Function 331 is the appropriate choice. Since this is related to General Education, Program 10 should be used. One of the Subject General Rules maintains that Function 331 is to be used with Subject 2500, where the Object Intersection Rules for specific Object accounts used require another Subject(s) or disallow Subject 2500. In this case, Subject 2500 would be appropriate as this activity is not directly related to Instruction.*

FAQ139 Interim Reporting of Temporary Holding Accounts

*Keywords: Temporary Holding Accounts; Interim Reports*

*Question: How do we allocate Food Service costs (based on the number of meals) and Transportation costs (based on the number of students transported) for interim reporting of UCOA data if we won’t have the information until after year end?*

*Response: Allocations are done at year end, not on an interim basis, so having the information for year-end reporting is expected. Both Food Service and Transportation costs must be distributed to school locations.  In the interim, users may place the amounts in Temporary Holding Accounts. For example, you may use the Central Office location accounts such as Location 02700 for Food Service and Location 02600 for Transportation as temporary holding accounts.*

*However, a better alternative is to use Location 08999 (In-District Schools Allocation Holding Account). This account will not be required to be change in your file and at year end, the UCOA Allocation Tool will allocate costs to all In-District School Locations.*

FAQ140 Allocation Methods

*Keywords: Allocation Methods; Object Accounts*

*Question: What allocation methodology is used for social workers, psychologist, etc.?  Example: Number of special education students or number of regular education students?  Can we determine the methodology or is it defined in the* ***UCOA Accounting Manual****?*

*Response: Each Object account that allows Allocations has specific methods assigned.  These must be followed explicitly; you may not determine the method independently.  If you are unable to determine the distribution of their time by location initially, you will need to post the charge to a central office account until such time as you can accurately define the distribution (01400 would be appropriate).*

*Related to the question of Special Education or Regular Education students, the answer to this will, of course, depend on the specific programs and subjects involved, but you will need to know if this information is relevant to the charges.  If these individuals are servicing both General Education and Special Education students, the number of all pupils method should be used for distribution purposes.*

FAQ141 Life Insurance processing fees

*Keywords: Function 331; Function 332; Life Insurance; Object 52102*

*Question: Some of our employees are provided a life insurance policy as a paid benefit.  In order to provide the life insurance policy, the vendor assesses a processing fee.  Is the processing fee charged to the benefit and Function account that follows the account used for compensation costs, or is the processing fee charged to a purchased professional service with a Function 331 (Data and Technology Management) or Function 332 (Business Operations)?*

*Response: The processing charges are part of the cost of the benefit being provided and should be captured in the same Object used for the related Benefit cost. In this case, use Object 52102 (Life). Charges to the Function Segment will be made in accordance with the Object Intersection rules for Object 52102. This maintains consistency in application of costs of this nature. Charging the processing fees directly to Functions 331 and 332 are not applicable to this fee.*

*This method is applicable to other processing fees that may be assessed for other Benefits provided to employees.*

FAQ142 Order of Precedence of UCOA Rules

*Keywords: Object Intersection Rules; General Rules; Guidelines; Function/Job Classification Matrix; Account Strings; Order of Precedence*

*Question: There are many different rules in the Accounting Manual. Is there an Order of Precedence if rules provide conflicting guidance?*

*Response: Yes. The proper and effective use of UCOA is dependent on adherence to the various rules that have been created for specific accounts and for intersection of accounts from various segments of the UCOA. Several types of rules have been designed and must be followed by adhering to the rules of UCOA’s Order of Precedence:*

* ***Object Intersection Rules*** – These are rules that have been designed for each Object Expenditure account. These rules take precedence over all other rules should there be a conflict between another rule and an Object Intersection Rule. The Object Intersection Rules are located in the Expenditures chapter following the description of each account.
* ***Header Account Rules*** – These are rules that restrict the use of “Header” accounts from postings of transactions. Those specified Header accounts that contain this rule are used for roll-up reporting purposes only.
* ***Mandatory Method Rules*** – These rules identify specific accounting methods or procedures to be applied to various segments in the UCOA. Mandatory Method Rules must be followed unless the application of the rule would violate an Object Intersection Rule for the specific Object to be used.

An example is the rule that prescribes the Programs that can be used with Subject Series 2100 for Special Education. Mandatory Method Rules that affect each Segment are included in the chapter for each Segment.

* ***Allocation Rules*** – These rules are defined in the Object Expenditure accounts, and used in the other Segments. They dictate to which accounts the “999” Allocation Holding Accounts may be used for each applicable segment of the UCOA. The Allocation process will be performed by the UCOA Allocation Tool and the results posted in the UCOA Database. The results will NOT be posted to the books of the District.
* ***General Rules –*** *There are several types of General Rules, which are secondary to the* above rules. These rules provide guidance on selecting the proper Segment accounts to match Expenditure Object accounts where specificity has not been provided by an Object Intersection Rule. A General Rule must be followed unless it is inconsistent with an Object Intersection Rule or a Mandatory Method Rule. The following types of General Rules are included: General Function/Subject Rules, General Function/Job Classification Rules, General Function/Location Rules, and General Program/Subject Rules.

An example is “Function 512 must align with Subject 0000”. Another example is the General Function/Subject Rule which provides guidance on the use of Functions with Subjects 0000 and 2500. General Rules that affect each segment are included in the chapter for each Segment.

* ***Optional Use Rules*** – These rules specify accounts where flexibility and options have been provided. The first, Optional Use Rules, specifies that the use of an identified account with the Expenditure Object accounts is not required, but may be used. The second, Optional Detail Account Use Rules, specifies that use of the detail level accounts (lowest level in the Numbering Hierarchy for each segment) may be used at the option of the user and is not required. If not thus specified, the use of the lowest level account in each Segment is required, where applicable.
* ***Guidelines*** – Guidelines are items like the Function/Job Classification Matrix which was developed to assist Districts in the preparation of Account Strings pursuant to UCOA. The Matrix is designed to provide guidance for the most common or frequent intersections of the Function and Job Classification segment. The Matrix does not preclude other intersections not affirmed by the Matrix if the intersection in question does not violate a General Rule or an Object Intersection Rule. This holds true for other Guidelines.
* ***Data Upload Method Rules*** – These rules define specific requirements for providing data to the UCOA Database. This does not affect daily use of UCOA; it is related to reporting purposes only.

FAQ143 Special Revenue Funds when Funding is not Received

*Keywords: Interfund Transfers; General Fund; Special Revenue Funds*

*Question: We have expenses incurred in a prior year Professional Development Set Aside Fund, for which the state aid was never received.  Can we leave the expenses in this Fund and make an Interfund Transfer from the General Fund to cover the expenses or do we have to transfer the expenses back to our General Fund?*

*Response: This is a question for which further guidance may be sought from the Auditor General.  However, until such time as such further guidance is provided, RIDE is issuing this advice: We believe this question is related to Fund 23051000 Professional Development.  If so, the threshold issue is this:  Did the District receive funding from an outside source for this particular purpose?  If yes, then the Fund should be used for the purpose intended and the expenses reported accordingly.  If not, and we believe the case described above is that funding was not and will not be received; therefore, we believe the cost is properly associated with the General Fund.  Generally, Special Revenue Funds are only used when Revenue is received or there is a carryover Fund Balance that is expended in a subsequent period.*

FAQ144 Instructors using Technology

*Keywords: Web-based Software; Function 121; Function 122*

*Question: We use web-based software for reading (used by the reading teachers not “technology instruction”) and need to know which Function to use.  Should we use Function 121 (Pupil-Use Technology and Software) or Function 122 (Instructional Materials, Trips, and Supplies)?*

*Response: The phrase “Technology Instruction” should not be interpreted as "Instruction ABOUT Technology", but rather as "Instruction USING Technology”. Web-based software for reading is a good example of Instruction using Technology and therefore Function 121 is appropriate, not Function 122.*

FAQ145 Donations and Contributions authorized by the School Committee

*Keywords: School Committee; Donations; Discretionary Income/Contributions; Object 58102; Object 58901*

*Question: The School Committee frequently donates/contributes funds in memory of people who have passed away. Should we use Object 58102 (Dues and Fees), Object 58901 (Other Miscellaneous Expense), or another Object?*

*Response: The School Committee is the governing authority of the District. Payments of this sort are discretionary. The triggering event and expense generally has little or no direct relationship to the business of the District, but still remains a legitimate expense as ordered by the Governing Authority. Accordingly, this is properly reported in 58901 (Other Miscellaneous Expenses). It should not be included in Object 58100 Series (Dues and Fees) as it is neither dues nor fees.*

FAQ146 Equipment Rental Costs

*Keywords: Equipment Rental; Object 54312; Object 54602; Object 54300 Series*

*Question: Which Object account should we use for renting equipment such as augers, saws, hammers, etc.? Should we use 54312 (Maintenance and Repairs – General; Service Contracts and Agreements) or 54602 (Rental of Equipment and Vehicles)?*

*Response: The appropriate account to use depends on the intended use of the rentals. If the item is rented for use by District personnel, the charge is recorded in Object 54602.  If the rental is part of a Contracted Service or Service Agreement, the charge is recorded in the appropriate account in Object 54300 Series (Repairs and Maintenance).*

FAQ147 Definition of a Substitute; Substitutes Job Classification Account List

*Keywords: Definition of a Substitute; Job Classification Accounts; Substitutes Job Classification Account List*

*Question: What is the definition of a Substitute in UCOA?*

*Response: First, a Substitute is any employee assigned to a Job Classification account denoted as a Substitute. A Short-Term Substitute in a Substitute that is called daily or intermittently to substitute one day at a time. A Long-Term Substitute is engaged for longer blocks of time, generally no less than for ten consecutive days. Often the engagement of a Substitute who will become a Long-Term Substitute is known at the time of engagement or may become known shortly thereafter. The current listing of Job Classifications so noted is provided below:*

| ***Reference Name*** | ***Account Name*** | ***A/C No.*** |
| --- | --- | --- |
| Aide - Long Term Substitute | Long Term Substitute Aide | **4619** |
| Aide – Lunch Substitute | Lunch Aide -Substitute | **4622** |
| Aides - Substitute TA's | Substitute TA's | **4604** |
| Assistant Director – Substitute for Special Education | Substitute Assistant Director – Special Education | **2109** |
| Bus Driver Substitute | Bus Driver Substitute | **4522** |
| Bus Monitor/Aide - Substitute | Substitute Monitor / Aide | **4517** |
| Bus Monitor – Long Term Sub | Bus Monitor – Long Term Sub | **4511** |
| Child Care Worker – Long Term Sub | Child Care Worker – Long Term Sub | **4316** |
| Clerk - Substitute | Day Substitute Clerk | **4310** |
| Clerk - Substitute for Curriculum and Assessment | Substitute Clerk - Curriculum and Assessment | **4403** |
| Clerk - Substitute for Finance and Administration | Substitute Clerk - Finance and Administration | **4217** |
| Crossing Guard – Long Term Substitute | Substitute Crossing Guard – Long Term | **4535** |
| Crossing Guard –Substitute | Substitute Crossing Guard | **4534** |
| Custodian – Substitute | Substitute Custodian | **4712** |
| Guidance Counselor - Substitute | Substitute Guidance Counselor | **1513** |
| Librarian - Substitute | Substitute Librarian | **1605** |
| Maintenance - Substitute | Substitute Maintenance | **4903** |
| Monitor – Substitute | Substitute Monitor | **4319** |
| Nurse – Substitute, Long Term | Substitute Nurse – Long Term | **1717** |
| Nurse – Substitute, Per Diem | Substitute Nurse – Per Diem | **1716** |
| Secretary – Substitute | Substitute Secretary | **4116** |
| Substitute Assistant Principal | Substitute Assistant Principal | **2524** |
| Substitute Child Care Worker | Substitute Child Care Worker | **4625** |
| Substitute Principal | Substitute Principal | **2523** |
| Substitute Social Worker | Substitute Social Worker | **1722** |
| Substitute Teachers - Long Term  Note: This is REQUIRED for Substitute Teachers | Long-Term Substitute Teachers | **1294** |
| Substitute Teachers - Short Term  Note: These are REQUIRED for Substitute Teachers | Short-Term Substitute Teachers | **1295-1299** |
| Teachers - Non Certified - Substitute | Substitute Teachers - Non Certified | **4613** |

FAQ148 Long-Term and Short-Term Substitutes Salaries and Benefits

*Keywords: Long-Term Substitutes; Short-Term Substitutes; Object 51110; Object 51115; Object 52000 Series*

*Question: How do we account for Salaries and Benefits for Long-Term and Short-Term Substitute Teachers in the Object segment?*

*Response: Salaries for employees classified as “Substitutes” are recorded in Object 51115 (Salaries – Substitutes). This account includes full-time, part-time, and prorated portions of the costs for work performed by permanent and temporary “Substitutes”.*

***This account also includes Substitutes applicable to any Job Classification containing the description of “Substitute”.***

*Related to accounting for benefits, there is no differentiation in the Object 52000 Series (Personnel Services - Employee Benefits) accounts for Substitutes versus non-Substitutes. For all Benefit Accounts, the account number used for Fund, Location, Function, Program, Subject, and Job Classification MUST be the exact same account number as was used with the Compensation account (51000 series) to which this Benefit account is related pursuant to the “Follow the Compensation Concept”.*

***Refer to FAQ288 (Amended Object Intersection Rules for Class Coverage and Salaries of Substitutes) for additional information on this topic.***

*Also refer to the Substitute Matrix in Chapter VIII of the* ***UCOA Accounting******Manual*** *or the* ***UCOA Workbook*** *for additional information for various sub-related scenarios.*

FAQ149 Appointment of Substitute Teacher to a Permanent Position

*Keywords: Substitute Teachers; Long-Term Substitute Teachers; Appointment to Permanent Position; Object 51110; Object 51115; Function 111; Function 112; Job Classification Accounts; Subject Accounts*

*Question: What is a Long-Term Substitute “Appointment”? Do we record charges differently if a Substitute Teacher is appointed to a permanent position?*

*Response: When a Substitute Teacher is appointed to a permanent position, the salary will thereafter be recorded in the Regular Salary account (Object 51110) instead of the Substitute Salary account (Object 51115). The Function account will thereafter be to Function 111 (Instructional Teachers) instead of Function 112 (Substitutes).*

*The Location, Program, and Subject accounts must thereafter be assigned pursuant to the Object Intersection Rules for Object 51110.*

*The Job Classification account will thereafter change to be the appropriate non-Substitute Teacher Job Classification (not 1294-1299).*

*Further, all related Benefit accounts for this compensation will thereafter use the same segments as are recorded with Object 51110 pursuant to the “Follow the Compensation” Concept.*

FAQ150 Substitute Teachers Special Rules

*Keywords: Substitute Teachers; Object 51339; Function 112; Function 211; Function 212; Function 222; Function 431; Job Classification Accounts*

*Question: Are there other Compensation-related accounts which have special rules associated with Substitute Teachers?*

*Response: Yes. Object 51339 (Class Coverage) specifies that, where applicable by contract, for any additional pay received by certified staff that covers a class or portion of a class due to absence where no substitute is available, the Function account shall be either Function 112 (Substitutes), Function 211 (Guidance and Counseling), Function 212 (Library and Media), or Function 222 (In-Service, Staff Development, and Support) for Job Classifications 1295-1299 only and for In-District Locations.*

*For Non-Certified positions with In-District Locations, use Function 113 (Instructional Paraprofessionals) and Job Classification accounts in 4600 series.*

*For Out-of-District Locations, use Function 431 with all allowable Job Classification accounts.*

FAQ151 Long-Term and Short-Term Substitute Teachers and the Location, Function, Program, and Subject Segments

*Keywords: Substitute Teachers; Substitutes; Location Accounts; Location 99999; Function Accounts; Functions 511; Function 512; Program Accounts; Program 99; Subject Accounts; Subject 0000; Subject 2500; UCOA Allocation Tool; Allocation Holding Account*

*Question: How do we account for salaries and benefits for Substitute Teachers (Job Classifications 1294-1299) in the Location, Function, Program, and Subject segments?*

*Response:*

*For* ***Location*** *accounts:*

*Short-Term and Long-Term Substitute Teachers should be charged to the Location to which they are assigned, which must always be a School Location. Substitute Teachers Job Classification accounts may not intersect with Locations Types 00, 01, 02, or 15-20.*

*All other Substitutes (non-Substitute Teachers) must also be charged to the Location or Locations to which they are assigned as appropriate.*

*Note: The account number used for the Location segment must be the same account number for the Compensation accounts (51000 Series) and the related corresponding Benefit accounts (52000 Series), pursuant to the “Follow the Compensation Concept”, unless otherwise required.*

*For* ***Function*** *accounts:*

*If substituting for teachers who are absent due to attending in-service or staff development sessions, the costs of the Substitute Teacher must be charged to Function 222 (In-Service, Staff Development, and Support).*

*If substituting for teachers who are absent due to performing curriculum development duties, the costs of the Substitute Teacher must be charged to Function 221 (Curriculum Development).*

*If substituting for teachers who are absent for reasons other than for attending in-service or staff development sessions, or for performing curriculum development duties, the costs of the Substitute Teacher must be charged to Function 112 (Substitutes).*

*For all other Substitutes not assigned to a classroom (e.g., library, nurse, clerical, cafeteria monitor, etc.), the costs should be charged to the appropriate Function to which they are performing their duties.*

*At any time a Substitute Teacher is appointed to a permanent position, the Function account for such teacher shall thereafter be Function 111, not Function 112. Further, the Job Classification account shall thereafter be changed to the appropriate Certified Teacher account; as the Job Classifications accounts 1294-1299 shall no longer be applicable.*

*Note: The account number used for the Function segment must be the same account number for the Compensation accounts (51000 Series) and the related corresponding Benefit accounts (52000 Series), pursuant to the “Follow the Compensation Concept”, unless otherwise required.*

*For* ***Program*** *accounts:*

*For Compensation costs for Substitute Teachers, use the appropriate Program for the class for which the Substitute Teacher has been engaged. The Subject account used should be used as a guide.*

*For all other Substitutes, use the appropriate Program for the job for which the Substitute has been engaged that matches the Function, the Subject, and the Job Classification of the employee for which the Substitute has been engaged.*

*Note: The account number used for the Program segment must be the same account number for the Compensation accounts (51000 Series) and the related corresponding Benefit accounts (52000 Series), pursuant to the “Follow the Compensation Concept”, unless otherwise required.*

*For* ***Subject*** *accounts:*

*Long-Term Substitute Teachers (Job Classification 1294) should be charged to the Subject for which they are teaching.*

*For Short-Term Substitute Teachers (Job Classifications 1295-1295) in conjunction with Function 112, use only Subject 0000.*

*For Short-Term Substitute Teachers (Job Classifications 1295-1295) engaged for absent Teachers for Functions 221 (Curriculum Development) and Function 222 (Staff Development) purposes, use the appropriate Subject that is assigned to the Teacher for which the Substitute has been engaged to replace. For example, if related to Math in Middle or High School, the Subject used would be 1500 and for Math in Elementary Schools, the Subject used would be 0011.*

*For all other Substitutes, use the appropriate Subject for the job for which the Substitute has been engaged that further matches the Function and the Job Classification of the employee for which the Substitute has been engaged.*

*Note: The account number used for the Subject segment must be the same account number for the Compensation accounts (51000 Series) and the related corresponding Benefit accounts (52000 Series), pursuant to the “Follow the Compensation Concept”, unless otherwise required.*

FAQ155 Example Account Entries for Accounting for Substitutes

*Keywords: Substitute Teachers; Substitutes; Substitutes - Example Account Entries*

*Question: Can you provide example of the various entries that may occur relating to Substitutes and the Account String for each?*

*Response: See the examples below.*

Salary for Short-Term Substitute Teacher for a High-School English Class due to Teacher illness:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Fund | Location | Function | Program | Subject | Object | Job Classification |
| As appropriate | 05XXX | 112 | 10 or the 10 Series | 0000 | 51115 | 1295-1299 |

*Salary for Long-Term Substitute Teacher for a High-School English Class:*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Fund | Location | Function | Program | Subject | Object | Job Classification |
| As appropriate | 05XXX | 112 | 10 or the 10 Series | 0500 | 51115 | 1294 |

*Salary for Short-Term Substitute Teacher for a High-School English Class substituting for a Teacher attending an In-Service or Staff Development session:*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Fund | Location | Function | Program | Subject | Object | Job Classification |
| As appropriate | 05XXX | 222 | 10 or the 10 Series | 0500 | 51115 | 1295-1299 |

*Salary for Short-Term Substitute Teacher for a High-School English Class who converts to a Permanent position:*

Before Conversion

After Conversion

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Fund | Location | Function | Program | Subject | Object | Job Classification |
| As appropriate | 05XXX | 112 | 10 or 10 Series | 0000 | 51115 | 1295-1299 |
| As appropriate | 05XXX | 111 | 10 or 10 Series | 0500 | 51110 | 1100-1300 as appropriate, not 1295-1299 |

*Additional Compensation for a Regular Teacher who covers a class due to absence or professional development where no Substitute is available for a High-School English Class:*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Fund | Location | Function | Program | Subject | Object | Job Classification |
| As appropriate | 05XXX | 112 or 222 | 10 | 0500 | 51339 | 1295-1299 |

*Additional Compensation for a Non-Certified Teacher who covers a class due to absence or professional development where no Substitute is available for a High-School Special Education Class:*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Fund | Location | Function | Program | Subject | Object | Job Classification |
| As appropriate | 05XXX | 113 | 20 | 21XX | 51339 | 4600 Series |

*Salary for a Substitute Clerk in Finance and Administration (Job Classification 4217):*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Fund | Location | Function | Program | Subject | Object | Job Classification |
| As appropriate | 02XXX | 332 | 10 | 2500 | 51115 | 4217 |

FAQ156 Student Transportation and Contracted Nurse Expense for riding with Students

*Keywords: Function 431; Object 55111; Object 53417; Nurses; Contracted Services; Pass- Throughs*

*Question: We noted that the cost of busing a student from our campus to the Meeting Street School under Object 55111 (Transportation Contractors) intersects with Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs). Is the cost of a contracted nurse in Object 53417 (Contracted Nursing Services) who rides the bus with the student also recorded in Function 431?*

*Response: Yes.*

FAQ159 Assessment Data Activities

*Keywords: Function 241; Assessment Data*

*Question: Would staff whose job is to analyze assessment data results be charged to Function 241 (Academic Assessment)?*

*Response: Yes. The definition of Function 241 includes the following:*

1. ***Academic Student Assessment.*** *Includes the salaries and related employment costs of staff who develop and provide academic assessments.  Includes indirect costs, technical services, office costs, and clerical costs associated with assessment activities.*

*Analyzing assessment data results would be considered part of “providing”.  Providing means more than merely “giving”, but also includes the whole process of developing, giving, grading, and analyzing the results.*

FAQ160 Web-based Software for Tracking Professional Development Activities

*Keywords: Object 53502; Function 222; Program 10; Subject 0000; Job Classification 0000; Location Type 03; Location Type 04; Location Type 05; Location Type 06; Web-based Software; Professional Development*

*Question: What Object account should be charged for the annual cost of a web-based software system for tracking professional development?*

*Response: The Object should be Object 53502 (Other Technical Services). The other intersections for this item would be: Location Types 03-06, and 09 (Elementary; Middle; and High Schools, Alternative Schools, Preschools, respectively); Function 222 (In-Service, Staff Development, and Support); Program 10 (Regular Elementary and Secondary Education); Subject 0000 (General Education); and Job Classification 0000 (None).*

FAQ161 Translators and the Function Segment

*Keywords: Translators; Function 214; Function 232; Function 431; Function 531; Object 53207*

*Question: Which Function account should we use for “Translators”?*

*Response: The correct application will depend on the reason for using a Translator. Translators are often used for parent contacts/outreach and for translating documents. In these cases, Function 214 (Student Services - Instructional Related) should be used along with Subject 0000 (General Education), which is consistent with the treatment for other parent outreach activities.  If, however, the translator is assigned to a student as part of their education program, then Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers) is the proper choice. For Out-of-District Locations, use Function 431 and for services rendered on behalf of the Superintendent or the School Board, use Function 531.*

FAQ162 Background Checks for Volunteers

*Keywords: Function 214; Background Checks; Volunteers*

*Question: Which Function account would we use for the costs of obtaining background checks for Volunteers?*

*Response: Function 214 (Student Services – Instructional Related) would be the appropriate Function account as the purpose of obtaining the background check is related to the welfare and education of Students.*

FAQ166 Substitute Teachers and the Job Classification Segment

*Keywords: Substitute Teachers; Job Classification 1200; Job Classification 1294; Job Classification 1295-1299*

*Question: Is the use of Job Classifications 1294-1299 for Substitute Teachers required to be used for Substitutes or can we use the higher level Job Classification 1200 for Substitute Teachers?*

*Response: This is one of the exceptions to the Job Classification rules. Tracking costs related to Substitute Teachers is a high priority in UCOA. Accordingly, the “Grandchild” accounts of 1294-1299 are REQUIRED to be used in place of Job Classification 1200 for Substitute Teachers.*

FAQ168 Light Bulbs Expenses and the “Follow the Student Concept”

*Keywords: Light Bulbs; Function 122; Function 212*

*Question: Would Light Bulbs for Classroom projectors “Follow the Student” and be charged to Function 122 (Instructional Materials, Trips, and Supplies)? What about Light Bulbs for projectors in the Library?*

*Response: Yes. Light Bulbs for Classroom projectors should be charged to Function 122 (Instructional Materials, Trips, and Supplies) pursuant to the “Follow the Student Concept”. Light Bulbs for projectors in the Library should follow a similar logic and be charged to Function 212 (Library).*

FAQ169 Audit Preparation Costs

*Keywords: Audit; Accounting Services; Object 53406*

*Question: We engage an accounting service to assist in preparing workpapers and analysis related to our audit. Should this be recorded in Object 53401 (Audit/Actuarial Services) or elsewhere?*

*Response: The costs of these services should be recorded in Object 53406 (Other Services) and not in Object 53401.*

FAQ170 Travel Reimbursement Rate Policies

*Keywords: Travel Reimbursements; Object 55800 Series*

*Question: For the 55800 Series (Travel and Training), what rate should we pay for mileage reimbursements for employees, Board members, etc., who receive travel reimbursements?*

*Response: This policy is not determined by UCOA rules, but rather is a policy each District should determine independently.*

FAQ171 Travel Stipends

*Keywords: Travel Stipends; Object 55803; Object 52910; Object 55800 Series*

*Question: Our Superintendent is paid a Travel Stipend. What Object account should be used for this cost?*

*Response: It depends on the characterization of the payment. If payment is merely a reimbursement for mileage, for example, which is a non-taxable payment, record the payment in the Object account that aligns with the category to which the recipient belongs in the Object 55800 Series (Travel and Training). For the employee in question, the Superintendent, use Object 55803 (Employee Travel – Non-Teachers).*

*If the payment is a taxable payment, such as an auto allowance, for example, then that amount would be recorded in Object 52910 (Auto Allowance). The amount and characterization of travel stipends is determined by the policies of each District.*

FAQ172 Substitute-calling Services

*Keywords: Substitute-calling Service; Function 332; Location Type 02*

*Question: What Function account would we use for the costs of engaging a company to perform substitute-calling services?*

*Response: This is a Human Resources-related activity and should be charged to Function 332 (Business Operations). Further, this cost should be accounted for in the appropriate department in Location Type 02 (Business Services).*

FAQ173 Electronic Databases for Library Usage

*Keywords: Electronic Databases; Object 56404; Object 56407*

*Question: What Object account should be used for electronic databases that are obtained by our Library?  Would it be considered a subscription, a periodical, a service agreement, a computer supply, or something else?*

*Response: By Electronic Databases, we assume these are either CD's, other media that is received and is searchable, or is a web-based service to which access has been licensed. Object 56404 (Subscriptions and Periodicals) is the proper account to use for hard media such as CD’s, etc. If the electronic database is web-based, then use Object 56407 (Web-based Software and Databases – Library).*

FAQ174 Virtual Classrooms

*Keywords: Virtual Classrooms; Tuition; Object 53221; Object 53222*

*Question: Our District suspended students from school and ordered then to participate in on-line educational courses.  We pay a license fee for each course.  The length of the course varies by student. For example, we have one student who is taking all of the courses on-line for the remainder of the school year, while another is taking all of the courses while out on sick leave for a couple of months, and yet another student takes just one course.*

*What Object and Function accounts should we use? Further, what Location account is appropriate, do we charge the schools from which the students were suspended or some other location?*

*Response: More Districts are providing “Virtual Classrooms”, that is, paying tuition and other fees to a third-party vendor for the students to receive instructional programs via the Internet.  These fees are essentially licenses to access the software or the website from which the student will gain access to the Virtual Classroom.*

*Therefore, this is more akin to a Purchased Service and not Tuition. We further believe this type of cost should be isolated as an activity as these types of courses will become more prevalent.*

*For this purpose, Object 53221 (Virtual Classrooms) is to be used****.*** *Use the Location account for the School that is offering the Virtual Classroom, or if used by multiple schools, the Allocation Holding Accounts (Location 03999, 04999, 05999, 08999, and 99999) may be used. Use Function 121 (Pupil-Use Technology and Software), as this is considered materials used by or for direct instruction of students.*

*Use Object 53221 when the instruction is being provided to the student in-lieu of face-to-face instruction time. If the web-based instruction is being provided as a supplement to instruction, use Object 53222 (Web-based Supplemental Instructional Programs).*

FAQ178 Special Education costs and the Subject Segment

*Keywords: Program 20; Subject 9900; Subject 2100 Series; UCOA Allocation Tool*

*Question: There are some Object accounts that allow an intersection between Program 20 (Special Education) and Subject 9900 (Allocation Holding Account). The use of Program 20 is mostly limited to use with the Subject 2100 (Special Education) Series, and the use of those Subjects are generally dictated by the rules for grants in Special Education. If the use of the Subject 2100 Series is governed by other controlling rules, should the use of Subject 9900 with Program 20 be disallowed?*

*Response: No, this is allowable, but highly discouraged. Users should understand that the current UCOA Allocation Tool will NOT limit the allocation of these particular costs to only within the Subject 2100 Series. To avoid this, Districts should record the amounts directly to the proper Subject 2100 Series accounts and not use Subject 9900 for costs associated with Special Education.*

FAQ179 Non-Public Schools and Program 50

*Keywords: Program 50; Function 431; Subject 2100 Series*

*Question: Should Program 50 (Non-Public Schools Programs) be used exclusively with Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs)? If the amounts in question are related to Special Education, can Program 50 be used with the Special Education subject?*

*Response: Yes to both. Program 50 can only be used with Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs), but Function 431 may be used with other Programs. Further, Program 50 may be used with Subject 2100 Series for Special Education.*

FAQ182 Third-Party Vendors hired for Football Games

*Keywords: Object 53403; Function 213*

*Question: Our Football teams use a Third-Party Vendor to provide Trainers/EMT's for Football games.  To which Object account should this be charged?*

*Response: Use Object 53403 (Health Service Providers – For Students) as the Object account. This Object intersects with Function 213 (Extracurricular) which is the appropriate Function account.*

FAQ183 Architectural Services for Capital Projects; New Buildings versus Renovations

*Keywords: Function 422; Function 321; Object 53406*

*Question: We would like to use Account String 30000006-03103-422-00-0000-53406-0000 for expenses related to Architecture services for a Capital Project. The definition of Object 53406 (Other Services) includes Architectural services and the rules allow the use of Function 422 (Capital Projects). Does it matter if the work being contracted for is for New Buildings or for Renovations of existing buildings? Should we use Function 321 (Building Upkeep, Utilities, and Maintenance) for Renovations?*

*Response: The definition of Object 53406 includes Architectural Services, therefore Function 422 is appropriate for new construction. The definition for Function 321 is not supportive of Renovations, therefore services related to Renovations are used with Function 422.*

*Note: Architectural Services may also be included in Object 54501 (School and District Construction) pursuant to the definitions of that Object account.*

FAQ187 Retiree Benefits and the Function and Job Classification Segments

*Keywords: Retiree Benefits; Function 432; Job Classification 5100*

*Question: Is Function 432 (Retiree Benefits and Other) limited in use to only Job Classification 5100 (Retirees and Other Former Employees) for Compensation and Benefit Accounts?*

*Response: Function 432 aligns with the Job Classification 5100 series in all Compensation Objects except for Object 51322 (Severance), where Function 432 is required, but the Job Classification account to be used is the one assigned immediately prior to the Severance.*

*Function 432 is used in conjunction with the Job Classification 5100 Series for retirement-oriented Benefit charges related to Retirees.*

*For those Benefit accounts used in conjunction with payment for Severance (Object 51322), the Benefit accounts should be the same as was used with Object 51322, pursuant to the “Follow the Compensation Concept”.*

FAQ188 Nurses - Per-diem and Long-Term Substitutes

*Keywords: Nurses; Job Classification 1716; Job Classification 1717*

*Question: Is there a way to distinguish Per-Diem and Long-Term Substitute Nurses?*

*Response: Yes. Use Job Classification 1716 for Substitute Nurse – Per Diem and use Job Classification 1717 for Substitute Nurse – Long Term.*

FAQ189 Performance Based Compensation

*Keywords: Performance Based Compensation; Object 51335*

*Question: Our teacher contracts include stipends to be paid to teachers as performance based compensation over and above their salary. What account or accounts should we use?*

*Response: Use Object 51335 (Performance Based Compensation) for the stipend portion of this cost.*

FAQ190 Academic Fellowships

*Keywords: Sabbaticals; Academic Fellowships; Object 51140; Function 221; Subject 0000*

*Question: Our District has done away with Sabbaticals and instituted Academic Fellowships where teachers will further their studies within the District based on District initiatives.  The Academic Fellows will be District teachers who will be "training" other teachers on a variety of subjects.  What accounts should be used for Function, Subject, Object, and Job Classification for these costs?*

*Response: To address this trend, which we expect to continue, use Object 51140 (Academic Fellowships).*

*For Function, use Function 221 (Curriculum Development).*

*For Subject, use Subject 0000 to adhere to the General Function/Subject Rule, or charge to specific subjects for Middle and High Schools if you can track the work to this level.  Do not use the Subject the Fellow previously taught unless that is the subject on which the Fellow is working.*

*For Job Classification, use the same account associated with previous responsibilities.*

FAQ191 New Building Construction and the Location segment

*Keywords: Building Construction; Location 00003*

*Question: Pursuant to a bond issuance, we are constructing a new building that will house the maintenance department and the technology department.  What Location account should be used since it is a combination of two departments?*

*Response: Treat the building costs as one building. Use a Location from 00003 to 00012, if not used already, while the construction is occurring. After completion, when occupancy and use has commenced, then charge the operations costs to each department, as appropriate.*

FAQ192 Interest Rate Swap

*Keywords: Interest Rate Swap; Object 41530*

*Question: We record income or expense each year that is essentially the unrealized gain or loss on the market value of an interest rate swap.  The swap is considered a hedge against the variable rate tax exempt bond rather than an investment (need to meet certain criteria for it to be a hedge - swaps can be investments - essentially investment in an interest rate future).  The value is provided by the institution that issued/holds the swap.  The swap can have a debit or credit balance depending on current interest rates.  We have put the swap value in the Debt Service Fund since it relates to the bond.  This year it has a credit balance, but we would keep it in that section if it had a debit balance.  We also consider the gain or loss as part of debt service, again because it relates to the bond.  The gain or loss is non-cash. How is this to be recorded pursuant to the UCOA?*

*Response: Under UCOA, no matter if the change results in a debit or a credit, it is treated as Revenue in Object 41530 (*Net Change in the Fair Value of Investments).

FAQ196 Specific Subject Accounts used in place of Subject 0000

*Keywords: Subject 0000; Subject Accounts*

*Question: Presently many Object accounts require the use of Subject 0000 (General Education) only and others where only Subject 0000 and Subject 2500 (Non-Instruction) are the only accounts allowed. Where Subject 0000 is required or only Subject 0000 and 2500 can be used, can specific-topic Subject accounts (e.g. 1500 - Mathematics or 1700 - Natural Sciences) be used in place of Subject 0000?*

*A related question, for those Object accounts where Subject 0000 is allowed (but not required or limited to), as in an Object Intersection Rule that states “Any Subject except 9700 and 9800 may be used”, can specific-topic Subject accounts (e.g. 1500 - Mathematics or 1700 - Natural Sciences) be used in place of Subject 0000?*

*Response: Related to the first question, the answer is no. Substitution is not allowable where the Object Intersection Rule specifies Subject 0000 only such as Object 52701 (Unemployment) or Subjects 0000 and 2500 only such as Object 51135 (Retroactive Salary).*

*For the second question, the answer is yes, this is a requirement. This is required within the guidelines of the Mandatory Method Rules for the different types of Schools. For Elementary Schools, the specific Subject accounts that can be used is limited, for Middle and High Schools, there are few limitations. The reason for this requirement is to establish data consistency and data quality within the Rhode Island Districts and to maintain data quality within the UCOA Database.*

FAQ197 Summer School and ELL, ESL Programs and Essence of the Flavor Concept; Dual Identification Concept

*Keywords: Program 40; Program 61; Program 62; Program 63; Program 64; Program 90; Subject 0600; Subject 2701; Subject 2702; Subject 2703; Subject 2704; Summer School; Essence of the Flavor Concept; Dual Identification Concept*

*Question: In our Summer School, we provide instruction for ELL/ESL.  Would the Program be 40 (Bi-lingual/ESL Education) or Program 62 (Summer School)?*

*Likewise, would we use Subject 0600 (ESL and Bilingual) or Subject 2702 (Summer School)?*

*Should we capture both issues - ELL/ESL and Summer School in the Account String, just ELL/ESL, or just Summer School?*

*Response: One of the major objectives of UCOA is to isolate costs in order to capture different attributes of a transaction in the various segments of the UCOA. We refer to this as the "Essence of the Flavor Concept". In this example, we could capture the costs entirely within ESL, entirely within Summer School, or we could capture both aspects within the Location, Program, and Subject segments.*

*In order to capture the "Essence of the Flavor Concept" the goal here is to capture aspects of both ESL and Summer School. However, before we conclude on the proper intersections, let’s first examine this question relative to how these classes would be recorded for Instruction during the regular school year.*

*If ELL/ESL is offered during the regular school year, a proper intersection would be Program 40 (Bi-lingual/ESL Education), Subject 0600 (ESL and Bilingual), and the Location would be the School location number in which Instruction was being provided. For example, in a High School it would by Location Type 05 and the number of the applicable school, and in a Middle School it would be Location Type 04 and the number of the particular school.*

*The issue is this: Does the fact that the Instruction is provided in Summer School impact any of these intersections? The answer, of course, is yes it does. What has changed is the “Location”, not the Program or Subject. The Location for the School ID of the Location account is 907.*

*To ensure consistency and the ability to identify the costs of Summer School, the following rules were created:*

*Three new Location Types were assigned; Location Type 23 (Summer School – Elementary Schools Students); Location Type 24 (Summer School – Middle School Students ); and Location Type 25 (Summer School – High School Students ). Each is to be used with Location 907 for Summer School classes as follows: 23907, 24907, and 25907, as appropriate for the location of the School. However, if the specific building account is necessary for regulatory or reporting purposes, Districts may substitute the School ID number of each specific school. For example, if ABC High School (ID number 123) is used for Summer School and such identification for that school is necessary, the proper Location to be used would be 25123.*

*There is another Concept that must be considered with Locations for Adult Education (Location 14906), Summer School (Location Types 23-25), After School (Location Types 33-35), and Before School (Location Types 43-45) that is known as the Dual Identification Concept. The Dual Identification Concept requires that Adult Education, Summer School, After School, and Before School activities be identified in at least two segments, one of which must be the Location segment for the listed activities. The other may be either the Program segment or the Subject segment that align with each activity.*

*Application of this Concept for Summer School usually results in changing the Program used to Program 62, for After School to Program 63, and for Before School to Program 64, all of which allow the Subject used to remain unchanged which is supportive of the Essence of the Flavor Concept.*

*However, there are five key rules to follow applicable to the requirements of the Dual Identification Concept as noted below:*

* *If the Object Intersection Rule for the Object used requires specific accounts in the Program and Subject Segments other than Program 61 and Subject 2701, Program 62 and Subject 2702, Program 63 and Subject 2703, and Program 64 and Subject 2704, those specifically required accounts must be used. The same applies to the Location Segment.*
* *If the charge is related to Special Education, then Program 20 and accounts in the Subject 2100 series must be used.*
* *For non-Special Education related costs, unless the Object Intersection Rule of the Object used specifies otherwise,*
* *Use Program 61 (Adult Education) only, or if Subject 2701 is used, then any Program account other than 20, 50, 62, 63, 64, and 70 may be used where appropriate.*
* *Use Program 62 (Summer School) only, or if Subject 2702 is used, then any Program account other than 20, 50, 61, 63, 64, and 70 may be used where appropriate.*
* *Use Program 63 (After School) only, or if Subject 2703 is used, then any Program account other than 20, 50, 61, 62, 64, and 70 may be used where appropriate.*
* *Use Program 64 (Before School) only, or if Subject 2704 is used, then any Program account other than 20, 50, 61, 62, 63, and 70 may be used where appropriate.*
* *If the charge is related to Bilingual/ESL, then Program 40 must be used with Subjects 2701, 2702, 2703, and 2704 only for Adult Education, Summer School, After School, and Before School programs, respectively.*
* *To conform to the requirements of the use of Program 40, Subject accounts 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may not be used with for Adult Education, Summer School, After School, and Before School Locations.*

*Related to the question regarding whether this Object allows the use of Program 40 or 62 and Subject 0600 or 2702, let’s first examine this question relative to how these classes would be recorded for regular teachers (non-substitutes).*

*For a regular teacher of ELL/ESL, a valid intersection for Salaries (Object 51110) would be Program 40 (Bi-lingual/ESL Education) and Subject 0600 (ESL and Bilingual). Therefore, the question is, does the fact that we are providing ELL/ESL in Summer School affect the accounts that are used in Program or Subject?*

*Therefore to address the original question, in order to meet the need to capture the “Essence of the Flavor Concept” and the “Dual Identification Concept” objectives of the UCOA, the goal is to isolate costs in various segments of the UCOA. In this example, we could capture the costs of ESL by using Program 40 instead of Program 62, and capture the Summer School “flavor” in Subject 2702 instead of Subject 0600. In theory, we could do the reverse, use Program 62 and Subject 0600, but this methodology would negatively impact other reports that are necessary to generate from the UCOA Database, and therefore is not an acceptable alternative for this example.*

*To recap, for Summer School classes that provide ESL/ELL education, the proper accounts to use would be Location 23907 or 23XXX, 24907 or 24XXX, 25907 or 25XXX, Program 40, and Subject 2702.*

*To ease the burden of day-to-day operations, Summer School Location costs may be accumulated in Location 01318 (Education Services – Summer School) until such time the number of students is known and costs can be adequately apportioned to the correct Location accounts as noted above.*

***Refer to FAQ360 (Adult Education, Summer School, Before School, and After School Subjects with SPED Programs) and FAQ383 (Program and Subject accounts related to Summer School After School, and Before School activities) for additional information on this topic.***

FAQ198 Retroactive Pay

*Keywords: Retroactive Pay; Job Classification 0000; Object 51135; Function 441*

*Question: We will pay retroactive compensation for Teachers and other employees that will be paid using Object 51135 (Retroactive Salary) and Function 441 (Claims and Settlements). Is it appropriate to use the Job Classification of each employee who will receive retroactive pay?*

*Response: Yes. You are required to use the specific Job Classification accounts that correspond to the Job Classification account assigned to each employee.*

*For those Benefit accounts used in conjunction with payment for Object 51135, the Benefit accounts used in conjunction with such payments should be the same as was used with Object 51135, which for the Function segment is limited to Function 441 only.*

FAQ199 Sick Leave - Payment for Unused Time

*Keywords: Sick Payoff; Object 51332; Function 432; Location 02001; Location 18000*

*Question: What Account String should be used when a teacher retires and is entitled to payment for unused sick days? Should the Location account be either a school or department such as Location 02001 (Retirees)?  Can the Subject be either 0000 or 2500? If Subject 0000, can this be used with a Location Type 02 (Business Services)? Is the Job Classification to be used, 0000, 1100, or 5101 or something else? And would the answer be different if it were a non-teacher? Would it be different if the payment is for someone terminating but not retiring?*

*Response: The answer is provided below. This is a complex issue that requires some analysis and explanation for understanding and clarity, which is provided following the Account String to be used.*

*The Account String to be used with Object 51332 is to be used for employees that are retiring as well as for those merely terminating and is to be used for Teachers as well as other employees. The Account String shall be:*

*Fund – As appropriate for the Funding Source*

*Location 18000*

*Function 432*

*Program 00*

*Subject 2500*

*Object 51332*

*Job Classification 5100 series.*

*The definition of Object 51332 is noted below:*

**51332 Sick Payoff - Non Severance.**  Payment made to terminating District employees for payout of eligible unused sick leave.  Terminating refers to employees who are retiring and those that are leaving their positions prior to retirement. Use Object 51322 (Severance) for severance payments made as part of a reduction-in-work-force plan.

*The definition of Function 432 is as follows:*

**432   Retiree Benefits and Other.**  The functions and activities associated with the cost of post-employment retirement benefits paid out of current operating funds.  Includes severance, early retirement, and payout of unused sick and vacation days.  The cost of pension funding for current employees is allocated as a related employment cost to other functional categories.

*In Objects 51332, payments can be made when a person retires or when they simply terminate, but don't retire.  In Function 432, no such distinction is made.  Therefore, only Function 432 would apply to the payments in question.*

*Irrespective of the Job Classification of the person retiring or terminating, the nature of this payment is due to an act unrelated to Operations or Instruction but stems more from contract terms. We assume further that this transaction may not be common to all Districts but only for those Districts which allow this type of payment. Therefore, the use of Program 00 (Other Programs) and Subject 2500 (Non-Instruction) is required.*

*For Job Classification, the charge is clearly related to Job Classification 5100 series (Retiree and Other Former Employees) since the payments are related only to those leaving the service of the District.*

*On the surface, the use of Function 432, Program 00, Subject 2500, and Job Classification 5100 could signify the use of Location 18000 for those retiring.  But this deserves further analysis.  For example, we could charge Department 02700 if the person leaving is in the Food Service department, no matter if they are retiring or merely moving on. This would be similar for any other Type 01 or 02 departments.  Alternatively, for those who were assigned to Location Types 03-10, we considered the argument for not "punishing" a school for this cost, which could logically be applied to the last school they were assigned to, even though they may have been assigned to several over their employment term.*

*When considering all these factors for Location, we inclined toward simplicity and singularity. Therefore, the Location account shall be Location 18000 for periods.*

***Refer to FAQ284 (Payments for Debt Service and Retiree Benefit Costs) for additional information on this topic.***

FAQ200 Vacation Leave - Payment for Unused Time

*Keywords: Vacation Payoff; Object 51306; Function 432; Location 02001; Location 18000*

*Question: What Account String should be used when an employee is compensated for payment for unused vacation days? Does is make a difference if the amount is paid annually or only at retirement or termination?*

*Response: An excerpt of the definition of Object 51306 (Vacation Payoff) is noted below:*

**51306 Vacation Payoff.**  Amounts paid for annual payouts of unused vacation pay.  Also includes payouts of unused vacation pay paid upon termination.

*This question is similar to FAQ199 (Sick Leave – Payment for Unused Time) related to Object 51332 (Sick Payoff – Non-Severance). The difference is that Object 51306 (Vacation Payoff) relates to payments made for BOTH continuing employees as well as those terminating or retiring. Object 51332 only relates to those who are terminating or retiring.*

*Because there are two distinct groups of employees covered in this Object (Continuing employees and Terminating Employees), the accounts used in each Segment should reflect this distinction.*

*Accordingly, for those retiring or terminating, the Account String to use is the same as required for the payoff payments for unused Sick Leave as provided in Object 51332:*

*Fund – As appropriate to the Funding Source*

*Location 18000*

*Function 432*

*Program 00*

*Subject 2500*

*Object 51306*

*Job Classification 5100 series.*

*For payments made to employees* ***not retiring****, the Account String to use is as follows:*

*Fund – As appropriate to the Funding Source*

*Location - Use the Location assigned to the employee for charges to the related applicable Compensation Object “regular” accounts: 51110 - Regular Salaries; 51115 - Salaries - Substitutes; 51308 - After School Programs; and 51338 - Summer Pay.*

*Function – Use the Function assigned to the employee for charges to the related applicable Compensation Object “regular” accounts: 51110 - Regular Salaries; 51115 - Salaries - Substitutes; 51308 - After School Programs; and 51338 - Summer Pay.*

*Program - Use the Program assigned to the employee for charges to the related applicable Compensation Object “regular” accounts: 51110 - Regular Salaries; 51115 - Salaries - Substitutes; 51308 - After School Programs; and 51338 - Summer Pay.*

*Subject – Use the Subject assigned to the employee for charges to the related applicable Compensation Object “regular” accounts: 51110 - Regular Salaries; 51115 - Salaries - Substitutes; 51308 - After School Programs; and 51338 - Summer Pay.*

*Object 51306*

*Job Classification – Use the Job Classification assigned to the employee for charges to the related applicable Compensation Object “regular” accounts: 51110 - Regular Salaries; 51115 - Salaries - Substitutes; 51308 - After School Programs; and 51338 - Summer Pay.*

***Refer to FAQ284 (Payments for Debt Service and Retiree Benefit Costs) for additional information on this topic.***

FAQ201 Electronic Communications and Face-To-Face Teaching

*Keywords: Electronic Communications; Salaries and Benefits; Object 53221*

*Question: Some of our Teachers interact with Students on both a face-to-face basis as well as via electronic means. Others only interact on a face-to-face basis, and others may only interact via electronic means. Do these different methods of interacting with students impact the Account String for accounting for Salaries and Benefits of Teachers?*

*Response: There are three separate scenarios here. One, where Teachers interact with Students only on a face-to-face level (Standard face-to-face model); others only via electronic means (Virtual Classrooms) and others who do both (Hybrid Classes). The question to address is if these scenarios result in different accounting treatment for Salaries and Benefits pursuant to this difference.*

*For those that interact exclusively with Students via Virtual Classes, our assumption is that the Student is attending an on-line course in a Virtual Classroom. The Teacher may be monitoring the progress or communicating with the student via electronic means.*

*The definition for charges for a Virtual Classroom (Object 53221) only includes fees charged, and does not include compensation costs. It is inappropriate to include basic salary and benefit costs in Object 53221 for salaried Teachers. Therefore, no change is required at this time for those who interact via electronic means only.*

*For those who interact in the standard face-to-face model or Hybrid Classes, the answer is no, this activity does not warrant any change or bifurcation of costs associated with this activity. This is merely one task among the many tasks that a Teacher will perform in the course of their daily duties.*

*Note: For Hybrid Classes, use only Job Classification account 1308 (Virtual Learning Teacher) or 1399 (Virtual Teacher – Hybrid Class).*

***Refer to FAQ367 (Virtual Learning and Hybrid Classes) for additional information on this topic.***

FAQ202 Paid Administrative Leave

*Keywords: Administrative Leave; Object 51110; Object 51322*

*Question: If a principal was to be placed on “paid administrative leave”, what Object account should be used for the payment of the salary? Would this be considered Severance pay?*

*Response: If in fact it is a Severance payment and is documented as such, this is to be charged to Object 51322 (Severance).  For Administrative Leave where the Principal is being paid their regular salary, but is not obligated to perform normal work-related duties, use Object 51110 (Regular Salaries).*

FAQ203 Telephone System Costs

*Keywords: Telephone System Maintenance Costs; Object 54403; Object 54320; Object 54310; Object 54311; Service Agreements; Annual Maintenance Contracts; Non-Maintenance Contracts*

*Question: To which Object account should we charge the cost of an annual maintenance contract and a non-maintenance contract repairs for our Telephone System? Which Object account should we use 54403, 54320, 54310, or 54311?*

*Response: Although the subject of this question is a Telephone System, the same logic noted below can be applied to other types of similar assets.*

*The point of the first part of the question is the Existence of an Annual Maintenance Contract or Service Agreement Contract.  Let’s examine each potential account individually:*

*Object 54403 (Telephone) is not correct as this account is related to Telephone services; i.e., the actual communication costs, not the maintenance costs.*

*Object 54320 (Maintenance and Repairs - Technology Related Hardware; Service Contracts and Agreements) is not correct as the examples for the use of this account are personal computers and servers, what one would reasonably consider to be high tech now.  Telephone systems, although technical in nature and functions are an older technology, and today are classified as equipment.*

*Object 54310 (Non-Technology-Related Maintenance and Repairs) is not correct as the definition for this account specifically excludes Service Agreement Contracts.*

*Object 54311 (Maintenance and Repairs - Fixtures and Equipment; Service Contracts and Agreements) includes the definition for Service Agreement Contracts but Telephone Systems are considered "Equipment", not Technology-Related Hardware.*

*Therefore Object 54311 is the appropriate choice for these facts.*

*The point of the second part of the question is the Non-existence of an Annual Maintenance Contract or Service Agreement Contract; this focuses on ad-hoc or non-recurring repairs.*

*Objects 54403 (Telephone), 54320 (Maintenance and Repairs - Technology Related Hardware; Service Contracts and Agreements), and 54310 (Non-Technology-Related Maintenance and Repairs) would not be correct for the same reasons as noted above.*

*Object 54311 (Maintenance and Repairs - Fixtures and Equipment; Service Contracts and Agreements) includes the definition for Service Agreement Contracts and also applies to one-time events or ad-hoc repairs for Equipment.  Telephone Systems are considered "Equipment", not Technology-Related Hardware.*

*Therefore Object 54311 is the appropriate choice for these facts also.*

FAQ204 Telephone Installation Costs

*Keywords: Telephone Installation Costs; Object 57309; Object 57305*

*Question: What Object account would we use to charge the cost of installing new Telephone lines for the telephones? Would it be the same for a new Telephone System?*

*Response: The* ***UCOA Accounting Manual*** *has two Object accounts for the purchase and installation of tangible assets as follows: Object 57305 (Equipment) and Object 57309 (Technology-Related Hardware).  Both include the initial, additional, and replacement costs for tangible assets.*

*Telephone Systems and Telephone lines are considered Equipment and not Technology- Related Hardware, therefore the appropriate account is Object 57305 (Equipment).*

FAQ205 Textbooks for Adult Basic Education Course

*Keywords: Adult Education; Object 56401; Object 56408; Location 01800; School Location 906; Program 61; Subject 2701*

*Question: We have an Adult Education course for which we supply textbooks. Should we use Object 56406 (Non-Public Textbook) or Object 56401 (Textbooks)? Also, we have been using Location 01800 (Adult and Continuing Education) as the Location account, but we noted that Object 56406 can only be used with Location Type 08 accounts. Would you clarify the proper Object and Location accounts to use here?*

*Response: Neither of the Objects noted should be used. Use instead, Object 56408 (Other Textbooks – Adult Education) to track costs for textbooks that are required to be purchased by a District and provided for Adult Education students. The segment intersections for Object 56408 are as follows:*

*Fund – Use any Fund Type except 40 and 90*

*Location – Use Location 14906 (Adult Education) only*

*Function – Use Function 122 (Instructional Materials, Trips and Supplies) only*

*Program - Use Program 61 (Adult Education) only*

*Subject – Use Subject 2701 (Adult Education) only*

*Job Classification – Use Job Classification 0000 only.*

*For textbooks for regular PK-12 students, use Object 56401 (Textbooks) and for Non-Public students of the District, use Object 56406 (Textbooks – Non Public).*

FAQ207 Goods and Services Purchased from Collaboratives

*Keywords: Object 55900 Series; Collaboratives*

*Question: Should goods and services purchased from Collaboratives be recorded in Object 55900 Series (Intereducational, Interagency Purchased Services) or should they be recorded in the specific Object accounts which correspond to the goods and services purchased? If they are to be recorded in specific Object accounts, how is the Object 55900 Series to be used?*

*Response: Goods and services purchased from Collaboratives should be recorded in the specific Object accounts which correspond to the goods and services purchased. The accounts in the 55900 Series* ***cannot*** *be used to record these expenditures. However, the District may use the 55900 Series accounts as “Holding” accounts, for temporary housing of costs until the actual detail is determined. At the end of the year, the balance in the 55900 Series accounts is required to be zero.*

*If the 55900 Series accounts are used as Holding Accounts, we recommend use of the “997” Balance Sheet Transaction Accounts for the Location, Function, Program, and Subject segments. The use of the proper Fund number and Job Classification 0000 is still required since these accounts will not be changed later. This will make it easier to “move” the transactions to the proper Objects and assign the proper accounts for the Location, Function, Program, and Subject segments when the proper accounting treatment is determined.*

FAQ208 20% Hands-On Rule and the Function Segment for Salary and Benefit Costs

*Keywords: 20% Hands-On Rule; Salaries and Benefits; Multiple Roles; Object 51000 Series; Object 52000 Series*

*Question: Some Districts charge a portion of individuals’ Salaries and Benefits to multiple Functions as they are serving in several “roles”. Should this be allowed and if so, what guidelines should be used to determine the percentages? See specific examples below.*

*Director of Business Affairs salary in Job Classification 2238 and the secretary in Job Classification 4109 to Function 311 (Transportation) because it is part of their duties.*

*Food Service Clerk in Job Classification 4201 who manages the financial part of our Food Service program, the salary is charged to Function 312 (Food Service).*

*Director of Business Affairs salary to Job Classification 2238 and the secretary in Job Classification 4109 to Function 312 (Food Service) because it is part of their duties.*

*Secretary to the Director of Business Affairs and the Secretary to the Director of Human Resources in Job Classification 4109 charged to Function 332 (Business Operations).*

*Secretary to the Director of Human Resources in Job Classification 4109 charged to Function 532 (Legal).*

*Response: Salaries and benefits for employees who perform multiple functions are to be recorded using the following guidelines. If an employee has a “Hands-On” relationship to the multiple activities being performed and performance of those duties requires a minimum of 20% of their time, those costs must be charged to the appropriate Function accounts accordingly. If, however, the role is more of an oversight role of supervising or managing others who perform the “Hands-On” work, then no charges must be made for these activities, even if the amount of time expended exceeds 20% of the employee’s time.*

FAQ212 Program Fees Earned

*Keywords: Object 44502; Program Fees Earned*

*Question: We earn revenues for fees such as Adult School fees, Automotive Technology Vehicles Repairs, etc. related to Grants received from the Federal Government through the State. How should we account for these fees?*

*Response: There are three options available for the use of the revenue generated: (1) spend the money by providing additional support – Increases the Value of the Grant; (2) offset the amount of money requested from the Grant by the amount of the Program Revenue – Decreases the amount of the Grant; or (3) pay the amount of the Program revenue earned to RIDE for redistribution – No change in the Value of the Grant or the Use of Funds.*

*For Options 1 and 2, record the revenue in Object 44502 (Restricted Grants-in-Aid from the Federal Government through the State – Program Revenue). This account is to be included in the same Subfund as the Grant to which it is related. Expenditures are recorded in the normal manner.*

*For Option 3, record as a Balance Sheet transaction only as follows:*

*Cash*

*Due to State*

FAQ213 Software for Educational Purposes and for Administrative Purposes

*Keywords: Accounting for Software; Tangible Software vs. Web-based Software; Purchased Software vs. Licensed Software; UCOA Capitalization Policy; Object 53502; Object 53221; Object 53222; Object 56101; Object 56407; Object 56501; Object 57311; UCOA Tangible Personal Property Policy*

*Question: We use software for educational purposes and for administrative operational purposes. Some software is purchased and some is licensed. We also have some software that is tangible (we have the disks to install) and some is web-based (we receive the service via the internet and the software is not resident on our computers). Can you explain how we should account for software costs for these various scenarios?*

*Response: This is a complex question. First, let’s establish a few definitions that will be helpful in understanding these issues.*

*Tangible Software is defined as hard software media, non-web-based software that is purchased or licensed via a perpetual license. The rights for continued use of the software are secured upon the initial payment. Some may include maintenance fees for upgrades, etc. Tangible software is generally loaded onto District servers and computers provided for the use of District employees, consultants, and students. Access may be available on a local computer only or via an internal network.*

*Web-based Software is defined as services or software that is licensed and provided for the use of District employees, consultants, and students via the Internet. The software is licensed (not owned) and generally includes an annual license fee to retain continued use of the software.*

*Purchased Software refers to Tangible Software; Licensed Software refers to Web-based Software.*

***UCOA Capitalization Policy:*** *The UCOA Capitalization Policy requires that tangible, nonexpendable, personal property that has a useful life of more than one year and an acquisition cost of $5,000 or more must be tagged for tracking and inventory purposes. Further, computer equipment (defined as devices or equipment that can receive, store and transmit data) with a useful life of more than one year and an acquisition cost of $500 or more must be tagged for tracking and inventory purposes. Please note the UCOA Capitalization Policy does not designate a dollar value threshold for capitalization of assets; that threshold amount is left to the discretion by Districts and Charter Schools. UCOA accepts and follows these guidelines for capitalization of assets on the Balance Sheet.*

***UCOA Tangible Personal Property Policy:***  *For Object Expenditure purposes, the following criteria will apply: Tangible,* ***nonexpendable****, personal property that has a useful life of more than one year shall be recorded in specific Object accounts in the 57000 (Property) Series. Tangible,* ***expendable****, personal property, irrespective of the length of the economic life is recorded in the Object 56000 (Supplies) Series.*

*Examples of Tangible Software items in each category are noted below:*

| *Classified with Property* | *Classified with Supplies or Purchased Services* |
| --- | --- |
| *Software media such as Microsoft Office that is provided with hard software media, and Software for management systems such as Library and Operations* | *Software media such as Microsoft Office that is provided via the internet (non-hard software media) and certain Web-based software and databases for Library use* |
| *DVD Players, Televisions, DVR’s* | *Music CD’s, DVD’s, movies* |
|  | *Computer cables, mouse devices, flash-drive storage devices, monitor stands, mouse pads, desktop file holders, diskettes, keyboards, drive storage devices* |

*We recognize that Tangible Software and Web-based Software are often used to achieve similar or related goals. However, we are interested in bifurcating these costs within UCOA so we can better track the use of “traditional” hard media software versus Web-based Software.*

*Accordingly, Tangible Software that meets the “Property” requirements of the UCOA Tangible Personal Property Policy is to be recorded in Object 57311 (Technology Software). That which do not meet that criteria are to be recorded in Object 56501 (Technology-Related Supplies) or Object 56101 (General Supplies and Materials) if the items are software for hard media such as DVD’s or movies, etc. The software in either situation can be related to Instruction purposes as well as Administrative Operation purposes.*

*Conversely, Web-based Software is to be recorded on the basis of the purpose; it is not impacted by the UCOA Capitalization Policy. Four separate Object accounts have been created to record the costs of Web-based Software as follows: 53502 (Other Technical Services), 53221 (Virtual Classrooms), 53222 (Web-based Supplemental Instructional Programs), or 56407 (Web-based Software and Databases – Library). Object 53502 is only to be used with Administrative Operations related software; the others are to be used only for Instruction related software.*

*A Decision Matrix related to these Objects is provided below.*

| Object | Object | Tangible | Web-based | Instruction | Operations | Technology |
| --- | --- | --- | --- | --- | --- | --- |
| Number | Name | Software | Software | Related | Related | Supplies |
| 53221 | Virtual Classrooms |  | X | X |  |  |
| 53222 | Web-based Supplemental Instructional Programs |  | X | X |  |  |
| 53502 | Other Technical Services |  | X |  | X |  |
| 56101 | General Supplies and Materials | X |  | X | X |  |
| 56407 | Web-based Software and Databases - Library |  | X | X |  |  |
| 56501 | Technology-Related Supplies | X |  | X | X | X |
| 57311 | Technology Software | X |  | X | X |  |

*Refer to the Object Intersection Rules for each Object listed in the above table for restrictions and guidelines on specific accounts to be used for the other segments.*

FAQ214 Capital Asset versus Supplies

*Keywords: UCOA Capitalization Policy; Equipment vs. Supplies; Object 57000 Series; Object 56000 Series; UCOA Tangible Personal Property Policy*

*Question: What are the criteria for recording purchases of items that can be considered either a “capital” asset or a supply?*

*Response:**There are three issues involved in this question. The first is a capitalization issue as to when an item is recorded on the Balance Sheet. The second is when an item is to be tagged and tracked for inventory purposes. The last relates to when an item is to be recorded as either a Supply (Object 56000 Series) or as Property (Object 57000 Series).*

***The UCOA Capitalization Policy*** *requires that tangible, nonexpendable, personal property that has a useful life of more than one year and an acquisition cost of $5,000 or more must be tagged for tracking and inventory purposes. Further, computer equipment (defined as devices or equipment that can receive, store and transmit data) with a useful life of more than one year and an acquisition cost of $500 or more must be tagged for tracking and inventory purposes. Please note the UCOA Capitalization Policy does not designate a dollar value threshold for capitalization of assets; that threshold amount is left to the discretion by Districts and Charter Schools. UCOA accepts and follows these guidelines for capitalization of assets on the Balance Sheet.*

*For recording expenditures, the* ***UCOA Tangible Personal Property Policy*** *was developed.* *For Object Expenditure purposes, the following criteria will apply: Tangible,* ***nonexpendable****, personal property that has a useful life of more than one year shall be recorded in specific Object accounts in the 57000 (Property) Series. Tangible,* ***expendable****, personal property, irrespective of the length of the economic life is recorded in the Object 56000 (Supplies) Series.*

FAQ215 Funds with many Donors for a Specific Purpose

*Keywords: Source of Revenue or Use of Funds; Subfunds*

*Question: How should we account for money that is donated or raised for a specific purpose and/or by a large number of donors? Do we have to use a separate Fund for each donor or can we combine amounts from many donors if there is a common purpose to the donation. An example would be for the purchase of Defibrillators or for the Special Olympics. If this is possible, what guidance can be provided for these types of situations?*

*Response: The definition of a Fund in the* ***UCOA Accounting Manual*** *is* “to isolate specific funding sources according to source of funding and activities in accordance with laws, restrictions, and requirements”. *While the primary focus is and shall remain to be on the source of the funding, the* ***activity*** *is also a key focus and should be used for guidance.* *Several Funds have been designated for use for specific activities. Examples include Fund 24040019 (Defibrillator Donors), Fund 24050025 (Special Olympics), and Fund 24040074 (Library Donors). In these cases, the number of donations is generally larger while the amount of each donation is generally smaller.*

*We believe the use of such Funds for a particular activity is reasonable and acceptable pursuant to the guidelines included in the* ***UCOA Accounting Manual****. The use of these types of Funds should be carefully monitored. In each case, the purpose of the activity should be clearly defined and have a limited period of fund-raising and expenditure activity. All such Funds are subject to pre-approval by RIDE before use.*

***Refer to FAQ314 (Donations by PTA’s, PTO’s and other Agencies and Individuals) for additional information on this topic.***

FAQ217 Bus Passes for Students riding Public Transportation to other Locations

*Keywords: Bus Passes; Function 431; Function 311; Object 55110*

*Question: We have been billed for bus passes from the Met.  These are bus passes for students that will be riding public transportation to travel to another location in lieu of us providing a bus for them to ride. We believe the correct account to use is Object 55110 (Student Transportation Purchased from another School District, Individuals, and Public Carriers within the State).  Is Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) the correct Function to use?*

*Response: This is the appropriate Object and Function to use.*

FAQ219 Telephone Costs related to Food Service

*Keywords: Object 54403; Function 312*

*Question: Object 54403 (Telephone) requires the use of Function 321 (Building Upkeep, Utilities, and Maintenance) only. We have two lines that are exclusively used for Food Service activities. Can we charge the costs of those two lines to Function 312 (Food Service)?*

*Response: No. This cost is to remain entirely within Function 321 in order to ensure comparability.*

FAQ220 Diesel Fuel and the “Follow the Bus” Concept

*Keywords: Object 56203; Function 213; Function 311*

*Question:  We charge diesel fuel for our buses to Object 56203 (Diesel Fuel). One use of this fuel is for transportation of students for athletic events. Can we use Function 213 (Extracurricular) for the related fuel costs?*

*Response: Yes. Use the guidance from the “Follow the Bus Concept”. That is, the charges for fuel should be consistent with the use of fuel for the activities for which the bus is being utilized. Accordingly Function 213 is allowed with this Object.*

FAQ222 Conferences and Workshops Related Costs

*Keywords: Conferences and Workshops; Object 53303; Object 53706, Object 55800 Series; Object 55809*

*Question: Can you provide guidance on how to account for registration fees, travel related costs, and refreshments related to Conferences and Workshops?*

*Should costs for travel, hotel, and meals related to Conferences and Workshops attended by teachers be recorded in Object 55809 (Employee Travel for TEACHERS Only) or Object 53303 (Conferences/Workshops)?*

*Lastly should refreshments and food served at Conferences and Workshops be recorded in Object 53706 (Catering/Food Reimbursement) or in Object 53303 (Conferences/Workshops)?*

*Response: Registration fees for Conferences and Workshops must be recorded in Object 53303 (Conferences/Workshops).*

*Travel related costs, including costs for meals and hotels, must be recorded in the appropriate account in Object Series 55800 (Travel and Training). In the specific example for teachers attending Conferences and Workshops, the appropriate account would be Object 55809 (Employee Travel for TEACHERS Only).*

*Finally, the costs of refreshment and food served at Conferences and Workshops must be recorded in Object 53706 (Catering/Food Reimbursement). Do not use Function 312 (Food Service) with Object 53706.*

FAQ224 Technology versus Non-Technology Equipment

*Keywords: UCOA Capitalization Policy; Equipment; Object 57300 Series; UCOA Tangible Personal Property Policy*

*Question: The* ***UCOA Accounting Manual*** *contains the UCOA Capitalization Policy. In reviewing the policy and the definitions included for the accounts in Object 57300 Series, can you clarify which accounts to use for Technology equipment and non-technology equipment?  More specifically, in which would we record individual purchases of equipment, computers, printers, scanners, etc. that have a useful life of more than one year, but cost less than $5,000?*

*Response: The guidelines included in the UCOA Capitalization Policy did not change the guidance that existed before the policy was added. However, discussions within RIDE and Districts revealed the need for additional clarity on Capitalization and for expenditures for Tangible Personal Property. Accordingly, we made modifications in the UCOA Capitalization Policy and developed the UCOA Tangible Personal Policy to address the need for clarity. The revised UCOA Capitalization Policy and the UCOA Tangible Personal Property Policy are provided below.*

***UCOA Capitalization Policy:*** *The UCOA Capitalization Policy requires that tangible, nonexpendable, personal property that has a useful life of more than one year and an acquisition cost of $5,000 or more must be tagged for tracking and inventory purposes. Further, computer equipment (defined as devices or equipment that can receive, store and transmit data) with a useful life of more than one year and an acquisition cost of $500 or more must be tagged for tracking and inventory purposes. Please note the UCOA Capitalization Policy does not designate a dollar value threshold for capitalization of assets; that threshold amount is left to the discretion by Districts and Charter Schools. UCOA accepts and follows these guidelines for capitalization of assets on the Balance Sheet.*

***UCOA Tangible Personal Property Policy:***  *For Object Expenditure purposes, the following criteria will apply: Tangible,* ***nonexpendable****, personal property that has a useful life of more than one year shall be recorded in specific Object accounts in the 57000 (Property) Series. Tangible,* ***expendable****, personal property, irrespective of the length of the economic life is recorded in the Object 56000 (Supplies) Series.*

*Examples of items in each category are noted below:*

| *Classified with Property* | *Classified with Supplies or Purchased Services* |
| --- | --- |
| *Computers, Laptops, Notebook computers, PDA’s, I-Pads, Cameras, Tangible Software* | *Adding machines, calculators* |
| *Monitors, Printers, Projectors, Copiers, Scanners* | *Computer cables, mouse devices, flash-drive storage devices, monitor stands, mouse pads* |
| *Desks, File Cabinets, Credenzas* | *Desktop file holders, diskettes, keyboards, drive storage devices* |
| *Software media such as Microsoft Office that is provided with hard software media, and Software for management systems such as Library and Operations* | *Software media such as Microsoft Office that is provided via the internet (non-hard software media) and certain Web-based software and databases for Library use* |
| *Athletic equipment such as goal posts, tennis court nets, whirlpools, medical equipment* | *Athletic supplies such as baseballs, uniforms, medical supplies* |
| *Refrigerators, Freezers, Ovens* | *Food service uniforms and wearing apparel, serving utensils* |
| *DVD Players, Televisions, DVR’s* | *Music CD’s, DVD’s, movies* |
| *Machinery such as drill presses, grinders, floor polishers, snow removal equipment, microscopes, typewriters, telephone systems* | *Small tools, such as hammers, screwdrivers, pliers, wrenches, rakes, shovels* |

FAQ226 Grades 4-6 Housed in Middle Schools

*Keywords: Subject 0006; Subject 0007; Subject 0008; Location Type 04*

*Question: In one of our Middle Schools, we maintain Grades 4-6. Can the Subject accounts related to Grades 4-6 (Subjects 0006, 0007, and 0008, respectively) be used with a Middle School?*

*Response: The Location Type accounts are designed to reflect the essence of the locations that exist. If the Middle School will house Grades 4-6 (or any combination of these), the Subject accounts that are applicable to these grades* ***must be*** *used with Location Type 04 (Middle School).*

*By this, we mean that even though Grades 4 through 6 may be included in a Middle School, the costs for those grades must still adhere to the Subject-use rules related to Elementary Schools. That is, the Subject accounts allowable with Elementary Schools and in particular, Grades PK through Grade 6 (Subjects 0001 through 0008) must only be used with the Subject accounts in the following table, irrespective of whether they are aligned with Location Type 04 (Middle Schools) or with Location Type 03 (Elementary Schools).*

| Number | Name |
| --- | --- |
| 0000 | General Education |
| 0001 | Kindergarten |
| 0002 | Pre-Kindergarten |
| 0003 | Grade 1 |
| 0004 | Grade 2 |
| 0005 | Grade 3 |
| 0006 | Grade 4 |
| 0007 | Grade 5 |
| 0008 | Grade 6 |
| 0009 | Elementary – English and Language Arts |
| 0010 | Elementary – Foreign Languages |
| 0011 | Elementary – Mathematics |
| 0012 | Elementary – Natural Sciences |
| 0013 | Elementary – Social Sciences |
| 0014 | Elementary – Computer/Keyboarding |
| 0015 | Elementary – STEM |
| 0030 | Hospitalized – Non-Special Education Students |
| 0200 | Art |
| 0600 Series | ESL and Bilingual |
| 0800 | Guidance |
| 1000 | Physical Curriculum |
| 1200 | Physical Education and Health |
| 1600 | Music/Theatre and Performing Arts/Drama |
| 2100 Series | Special Education |
| 2300 Series | Co-Curricular Activities – Non-Athletics |
| 2400 | Literacy and Reading |
| 2500 | Non-Instruction |
| 2600 | Library Science |
| 2800 | Accreditation |
| 9900 | Allocation Holding Account |

FAQ227 Early Retirement Incentive Payments

*Keywords: Early Retirement Incentive Payments; Object 51328; Object 51327*

*Question #1:  What Object account would be used for a cash payment as an incentive for early retirement?*

*Response #1: The question relates to a cash payment to incentivize an employee to accept early retirement. This type of transaction may be common in certain years and uncommon in others. The appropriate account to be used is Object 51328 (Early Retirement Incentive Payments).*

*When payments of this type are provided, the appropriate treatment is as follows:*

*Location 18000*

*Function 432*

*Program 00*

*Subject 2500*

*Job Class 5100 Series*

*Question #2: We paid amounts to employees as an incentive to retire early. To what Object account should this be recorded?*

*Response #2: Use Object 51328 (Early Retirement Incentive Payments) for these payments. Charges to Object 51327 (Other Additional Compensation) are not allowed.*

FAQ228 Capital Projects used for Repairs and Maintenance and Capital

*Keywords: Function 422; Function 321; Object 54300 Series; Repairs and Maintenance; Capital Projects Fund*

*Question: We have been utilizing Capital Funds to pay for many repairs to such things as roofs, driveways, elevators, alarm systems, boilers, etc.  Specifically, we were looking to use Object 54311 (Maintenance and Repairs Fixtures and Equipment; Service Contracts and Agreements) in conjunction with Function 422 (Capital Projects).  Our questions are:*

1. *Is Function 422 allowed to intersect with Object accounts for Repairs and Maintenance?*
2. *What Program account is used with Capital Projects?*
3. *We may be confusing “capital outlays” or “capital expenditures” with equipment.  What Object account would we record equipment purchased for a classroom or a building, like a new sewing machine or a floor machine?*

*Response: The term “capital expenditures” contains two concepts that are instrumental to this discussion.  First, “capital expenditures” does not mean that “Capital Funds” were expended – it means funds were expended for “capital asset” purposes.  Second, “capital expenditures” by definition excludes repair and maintenance costs.*

*The definition of Function 422 states “typically includes all expenditures in a District’s Capital Project Fund”.  While this is generally true that the Capital Project Fund is commonly used for “capital expenditures”, it is not exclusive to that purpose.*

*Most of the Object accounts in the 54300 Series (Repairs and Maintenance Services) utilize only Function 321 (Building Upkeep, Utilities, and Maintenance), while others are allowed where the particular type of asset is identified, however Function 422 is applicable to only a few Object 54300 Series accounts, based on the definition of Function 422.*

*The fact that capital funds are being utilized to pay for many repairs to such things as elevators, alarm systems, boilers, etc., is not relevant to the accounting treatment. Capital Project Funds can be used to pay for repairs to such things as elevators, alarm systems, boilers, etc., that are for non-capital purposes.  Accordingly, the use of Capital Project Funds does not override the intent of the expenditure for accounting purposes.*

*If it is a Repair and Maintenance cost, it cannot be a Capital Cost.  In other words, in determining the Function, the source of the money does not take precedence over the objective intent for the expenditure. Therefore, the use of Function 422 is not warranted for the uses in question; use Function 321 instead.*

*For the second question, there is no specific rule for whether Capital Projects are aligned with Program 00 or 10.  It could be either or it could be other Programs altogether.  The definitive rules are provided by the Object Intersection Rules associated with the Object account or accounts that will be used related to the use of the funds.  For example, if a new building is purchased, the appropriate account would be Object 57201 (Buildings Purchase) which requires the use of Function 422 and Program 10.*

*For the third question, Equipment is recorded in the appropriate accounts in the Object 57300 (Vehicles, Equipment, and Technology Software) Series, subject to the rules contained therein.  A sewing machine or floor machine (assuming an economic life of greater than one year) would be recorded in Object 57305 (Equipment), and if less than one year, it would be recorded in the Object 56200 (Facilities, Energy, and Transportation Maintenance Supplies) Series.*

*Refer to the UCOA Tangible Personal Property Policy for additional guidance and information.*

FAQ229 Program 40 and Subject 0600

*Keywords: Subject 0600; Program 40*

*Question: Should Program 40 (Bi-lingual/ESL Education) align with Subject 0600 (ESL and Bilingual) in all cases?*

*Response: Not necessarily, there can be exceptions which reflect the “Essence of the Flavor Concept”. However, Program 40 and Subject 0600 (ESL and Bilingual), Subject 0601 (ESL), and Subject 0602 (Bilingual) generally will align where such alignment is relevant to a transaction where the Object Intersection Rule for the Object account used or a Mandatory Method Rule does not disallow such alignment. One notable exception from a Mandatory Method Rule is that for Locations for Adult Education, Summer School, After School, and Before School, Program 40 must be used for ESL with Subjects 2701, 2702, 2703, and 2704, respectively.*

FAQ230 New Roof costs

*Keywords: Object 54501; Object 57202*

*Question:  We put a new roof on one of our buildings. Do we use Object 54501 or would we use one of the Repair and Maintenance Object accounts?*

*Response: The definitions of Object 54501 (School and District Construction) and Object 57202 (Building Improvements) are noted below*

**54501 School and District Construction.** Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors for school and other District locations.

**57202 Building Improvements.** Cost of major remodeling and related costs including complete replacement of roofs, heating and ventilation systems, electrical systems, plumbing, fire protection, and other service systems for existing buildings.

*A new roof would not generally be considered to be new construction, a renovation, or a remodeling.  Nor would a new roof be considered a repair.  Therefore Object 54501 would not be appropriate. A new roof would be considered to be a complete replacement and meets the definition of Object 57202 (Building Improvements); therefore Object 57202 must be used.*

FAQ231 Transitions Program Activities

*Keywords: Transitions Program; Subject 2127; Program 20; Location 01400*

*Question:  We have a Transitions Program within our District. Can you provide guidance for recording expenses and revenue for a Transition Program? We believe the Subject should be Subject 2127, which requires the use of Program 20. But we are not sure what to use for the Location and Function segments. The program is "housed" at an Elementary school annex (just because there was room). It has no enrollment (since the students go to the High School). Would Location 01400 (Student Support Services) be used?*

*Related to revenue, we have a legislative grant which we believe would be Fund 23112002 but the program also generates revenue. We are not sure how to record the Program Revenue that is earned.*

*Response: If "Transitions Program” is what is defined in Subject 2127 (Transition Services), then Subject 2127 is the correct account and by definition, Program 20 (Special Education) is also correct.*

*Relative to Location, where the person is actually located or "housed" is not always materially pertinent to which Location account to use.  In this case, the facts presented state the students "go to the High School" and the program in question has no enrollment.  Given these facts, the costs should be resident in the High School the students are registered since this is where they are being “counted”. Therefore, Location 01400 is not appropriate.*

*Determining the proper Function account to use will be based on the specific Object account used for each transaction included with the “Transition Program”.*

*Related to program fees, this question is addressed in* ***FAQ327.*** *The guidance provided in* ***FAQ327*** *is shown below.*

*The* ***UCOA Accounting Manual*** *includes Object 44502 (Restricted Grants-in-Aid from the Federal Government through the State – Program Revenue) related to Program revenue generated, but does not have a corresponding account in the 43000 Series for State Grants.*

*We checked with legislative staff to ensure there were no restrictions on program revenue from a legislative grant like there are with federal dollars.  They indicated there are no restrictions on the use of the program revenue. We believe the restriction policy is the defining factor for the methodology to be used.*

*Accordingly, as there are no restrictions on the use of Program Revenue as there are with Federal dollars, the Program Revenue from State Grants must be recorded in the Object 41707 (Other Fees from District Activities) and with General Fund.*

FAQ232 Virtual Classrooms Requirements and the Subject Segment

*Keywords: Virtual Classrooms; Subject 9900; Salaries and Benefits*

*Question: We are planning to hire a virtual high school (VHS) part-time coordinator position to coordinate/teach all VHS programs. Do we need to charge costs such as salary, benefits, and supplies by all subjects taken during a given year or would it be possible to have an actual VHS Subject code created?*

*Response: These types of costs must be determined for each Virtual Class in the same manner as "regular" classes - by the actual Subject being taught. Compensation and Benefits must be charged to Objects in the 51000 Series (Personnel Services - Compensation) and the 52000 Series (Personnel Services – Employee Benefits). Nearly all of the Compensation accounts require costs to be charged directly to specific Subject accounts, so unless otherwise allowed by a specific Object account, these costs must be charged by Subject. Most Benefit accounts allow for allocation of costs via the Allocation Holding Accounts.*

*Others costs such as supplies may use Subject 9900 (Allocation Holding Account) where it is allowed. Refer to the Object Intersection Rules for the Objects to be used for costs incurred for Virtual Classrooms.*

*Accordingly, allowing “Virtual Classes” as a separate Subject would misalign the data and impair the integrity of the Subject segment and is not approved.*

FAQ234 Bond Costs

*Keywords: Bond Costs; Capitalized Interest*

*Question:  We are trying to post depreciation expense and find that we need Object accounts for Capital Interest Depreciation and another for Bond Cost Depreciation.  Can you provide guidance?*

*Response: We assume that “Bond Cost Depreciation” means Bond Cost Amortization.  If so, that cost is included in Object 58330 (Amortization of Bond Issuance and Other Debt-Related Costs).*

*Related to “Capital Interest Depreciation” we are unclear if this question refers to Interest costs that have been capitalized during a construction period of a capital asset or if this refers to interest expense on some debt instrument.  For the former, this concept would only apply to Charter Schools subject to FASB rules. For this question, interest capitalized as part of the cost of the asset and depreciation should be recorded in the appropriate account associated with the asset.  For the latter, one of the existing Object accounts should apply depending on the type of debt.*

FAQ235 Long-Term and Short-Term Substitutes in Elementary Schools

*Keywords: Long-Term Substitutes; Short-Term Substitutes; Substitute Teachers; Subject 0000; Elementary Schools*

*Question: We use Subject 0000 (General Education) for our elementary classroom teachers.  If a Long-Term Substitute is used in place of a regular teacher, do we continue to use this Subject account or different one? Would it make difference if it were a Short-Term Substitute?*

*Response: First, let’s review the definition of Long-Term Substitutes and Short-Term Substitutes. A Short-Term Substitute is a Substitute that is called daily or intermittently to substitute one day at a time. A Long-Term Substitute is engaged for longer blocks of time, generally no less than for ten consecutive days. Often the engagement of a Short-Term Substitute who will become a Long-Term Substitute is known at the time of engagement or may become known shortly thereafter. This differentiation is only relevant to the use of Subject accounts for each type of Substitute.*

*The use of Subject 0000 is allowed for Pre-Kindergarten, Kindergarten, and Grades 1 through 6 in an Elementary School, or alternatively, a District may opt to use Subjects 0001 through 0015 which correspond to these specific grades and different subjects.*

*Related to Long-Term Substitutes, the charges must follow the same methodology used for regular teachers as described above.*

*To summarize, Short-Term Substitute teachers must be charged to Subject 0000 (General Education) when used with Function 112 and Long-Term Substitute teachers must be charged to the Subject account for the specific subject being taught, which for Elementary Schools would be Subjects 0000 - 0015, or other Subject accounts allowed to be used with Elementary Schools. Refer to the Chapter for Location for more details on allowable Subject accounts with Elementary Schools.*

FAQ236 Adult Education Requirements; Adult Education Classes versus Administrative Costs

*Keywords: Adult Education; School Location 906; Location 14906; Program 61; Subject 2701*

*Question: We are unclear on which Location accounts to use for Adult Continuing Education and for Perkins Adult Career and Technical Training for Adults. Can you clarify what accounts to use?*

*Response: The costs associated with classes for Adult Education are charged to Location 14906 (Adult Education – Adult Education).*

*The costs associated with the administration of Adult Education are charged to Location 01800 (Adult and Continuing Education) as this is an Education Department account.*

*Both are usually aligned to Program 61 and Subject 2701, but an Object Intersection Rule for the Object used or a Mandatory Method Rule may specify a different combination.*

*The* ***UCOA Accounting Manual*** *does not distinguish between Adult Continuing Education and Perkins Adult Career and Technical Training for Adults, so the same accounts noted above will apply.*

FAQ237 Encumbrances; GAAP

*Keywords: Encumbrances; GAAP*

*Question: We understand that some Districts close out their open purchase orders at year end, while others may accrue all their open encumbrances for reporting in the fiscal year just ended. What is the requirement for the treatment of encumbrances? Do we use a UCOA-basis, Budgetary-basis, or GAAP-basis?*

*Response: The requirement of the* ***UCOA Accounting Manual*** *is to record all transactions in accordance with GAAP. GAAP requirements, for the most part, apply to the Fund and Object segments. Therefore, encumbrances are to be accounted for in compliance with GAAP.*

FAQ238 Medical Supplies used by Nurses and the Subject Segment

*Keywords: Function 216; Nurses; Medical Supplies; Object 56115; Subject 0000; Subject 2500; Subject 2100 Series*

*Question: If the predominant accounting treatment for School Nurses is to be charged to Subject 2500, shouldn't Medical Supplies used by Nurses in Object 56115 also be charged to Subject 2500?*

*Response: In the same fashion with which we employ the “Follow the Bus Concept” methodology for determining what Function to use for fuel charges, we can apply the same logic here. In this situation, use the “Follow the Nurse Concept” and assign Medical Supplies used by the Nurse for non-athletic activities to Subjects 2100 Series (Special Education) and Subject 2500, as appropriate to each transaction.*  *For athletic supplies, use Subject 2200 (Co-curricular Activities – Athletics) with Function 213 (Extracurricular).*

*The Object Intersection Rules for Object 56115 (Medical Supplies) limits use to Subject 2500 to all Locations except those for Adult Education, Summer School, and After School. For those Locations, Subjects 2701 (Adult Education), 2702 (Summer School), 2703 (After School), and 2704 (Before School) respectively, may be used as an alternative to subject 2500 if desired, or if required to satisfy the requirements of the Dual Identification Concept.*

*For the avoidance of doubt, Object 56115 may not be used with Academic Classes related to Health Services, e.g., Subjects 0900 (Health Occupations Education, 0901 (Nursing), 1100 (Health Education), 1418 (Health Services – Not Child Care), 1441 (Biomedical), and 1442 (Sports Medicine). For Medical Supplies used in conjunction with such Subjects, use Object 56101 (General Supplies and Materials) only.*

FAQ239 Travel Reimbursement Requirements

*Keywords: Object 55800 Series; Object 55803; Object 55809; Object 55810; Travel Reimbursements*

*Question: Can you clarify which accounts to use in the Object 55800 Series (Travel and Training) for employee related travel costs? More specifically, where should mileage reimbursements be recorded?*

*Response: The Object 55800 Series (Travel and Training) contains several accounts that are to be used for employees and other parties related to the operations of a District. Those specifically related to travel and the persons each are designed to address are listed below:*

| Object | Object Name | Purpose |
| --- | --- | --- |
| 55801 | Board Travel | School Committee Board Members |
| 55803 | Employee Travel - Non-Teachers | Non-Teacher Employees |
| 55807 | Student Travel | Students |
| 55808 | Parent Travel | Parents of Students |
| 55809 | Employee Travel for TEACHERS Only | Teacher Employees |
| 55810 | Travel – Other | Other (not classified elsewhere) |

*Object 55810 (Travel – Other) was designed to include any travel costs not associated with the other groups listed. This Object currently contains a Mandatory Method Rule to include the costs for mileage reimbursement in Object 55810 whereas an Auto Allowance would be recorded in Object 52910 (Auto Allowance).*

*The question is whether mileage reimbursements should be included exclusively in Object 55810 or should they be included in the other listed accounts according to the group to which the person receiving payment is a member?*

*In the same fashion with which we employ the “Follow the Bus Concept” methodology for determining what Function to use for fuel charges, we can apply the same logic here. In this situation, use the “Follow the Recipient Concept” and align the payments to the category to which the recipient belongs.*

FAQ240 Summer School Location Accounts

*Keywords: School Location 907; Location Type 23; Location Type 24; Location Type 25; ESY; Extended School Year; Object 51338; Object 51300 Series; Summer School*

*Question: What Location accounts should we use for Special Education ESY for Summer School? Would we use Location 07907 or some other account?*

*Second, is there a specific Object account for capturing compensation costs paid for Summer School?*

*Response:* *ESY is a term used in the* ***UCOA Accounting Manual*** *that is used to refer to “Extended School Year”, which is generally used in conjunction with the Special Education Subjects and Summer School. The term ESY also refers to an “Extended School Day” for classes held after regular school hours for specific purposes.*

*The Summer School Location accounts are Location Type 23 (Summer School – Elementary School Students), Location Type 24 (Summer School – Middle School Students ), and Location Type 25 (Summer School – High School Students ). Each is to be used with Location 907 for Summer School classes as follows: 23907, 24907, and 25907, as appropriate for the location type of the School. However, if the specific building account is necessary for regulatory or reporting purposes, Districts may substitute the School ID number of each specific school. For example, if ABC High School (ID number 123) is used for Summer School for High School students and such identification of such school is necessary, the proper Location to be used would be 25123. If, however, the High School was used for Middle School students for Summer School, the Location would be 24123, not 25123.*

*For compensation costs for Summer School, use Object 51338 (Summer Pay), except for Substitute Teachers (Job Classification accounts 1295-1299), use Object 51115 instead.*

*Further, for additional clarity related to Summer School, the activities are considered In-District Locations only and therefore Out-Of-District Locations, Function 431, and Program 50 may not be used.*

FAQ241 Paraprofessionals and the Function Segment

*Keywords: Function 113; Function 232, Special Education Paraprofessionals*

*Question: Can you explain when to use Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers) and Function 113 (Instructional Paraprofessionals) related to Paraprofessionals?*

*Response:*  *The intent of and logic for Function 113 (Instructional Paraprofessionals) is to capture the costs for those paraprofessionals who spend the majority of the time in the classroom. Function 113 specifically excludes non-instructional professionals, aides, graders, and special education paraprofessionals.*

*The question is whether the special education paraprofessionals should be excluded from that group because of the nature of their job or the group of students with whom they interact in the performance of their job.*

*We concluded that consistency of function and activity takes precedence since UCOA contains both Programs and Subjects devoted to Special Education in which to capture these costs.*

*Accordingly, the costs of special education paraprofessionals who serve in the classroom as an Instructional Paraprofessional in the same fashion as “regular” Instructional Paraprofessionals must be recorded in Function 113 instead of Function 232. Other Special Education Paraprofessionals, such as personal care attendants who do not serve as an Instructional Paraprofessional, shall continue to be charged to Function 232.*

***Refer to FAQ311 (Professionals assigned to Section 504 Students) for more information on this topic.***

FAQ243 Credit Recovery Program and the Program Segment

*Keywords: Extended School Day Programs; Program 13; Credit Recovery Program*

*Question: We provide Extended School Day programs such as Credit Recovery which are designed to help students progress toward graduation at an accelerated rate. What accounts would we use for this type of Program?*

*Response: Use Program 13 (PBGR - Performance Based Graduation Requirements) where Program 13 is allowed for the Object accounts used. Program 13 encompasses programs such as the Credit Recovery program designed to improve student’s success toward graduation.*

FAQ244 Department Reorganization and the Subject Segment

*Keywords: Department Heads; Subject 9900*

*Question: In an effort to meet the funding challenges, we redesigned the high school departments eliminating many department chair positions. The realignment resulted in significant savings. The realigned departments are as follows:*

*Humanities Department – includes English/LA, Social Studies, and Foreign Languages*

*STEM Department – includes Science, Tech, Engineering, and Math*

*Arts and Applied Arts Department – includes visual arts, performing arts, FACCS, and business*

*We understand the teacher salaries, textbooks, and supplies will remain in the proper Subject accounts.*

*Our question is how should we handle the costs associated with Department Chairs and Teacher Leaders stipends related to the Subject Segment?*

*Response: The Stipend costs should be distributed to the specific Subjects to which they relate on a rational basis. Payments for serving in the role of a Department Head is charged to Object 51401 (Stipend – Other) and pursuant to the Object Intersection rules associated with this Object, the use of Subject 9900 (Allocation Holding Account) is not allowed.*

FAQ245 Unfunded Liabilities for OPEB

*Keywords: OPEB; Object 52201; Object 52202; Fund 80010000*

*Question: Some Districts have set aside funds toward the unfunded liability for Other Post-Employment Benefits or OPEB. How should these payments be accounted for?*

*Response: In setting aside funds for pension benefits, this could be recorded in several ways depending on the specific facts. It could be maintained in a Trust Fund (Type 80), it could stay within the General Fund, or there could be other possibilities, again subject to the specific facts.*

*To apply the proper treatment, we need to fully understand where the funds are coming from, how the funds will be used in the future, and what restrictions have been placed on the use of the cash.*

*If the source of the payment is the General Fund, the Expenditure is recorded in Object 52201 (Current Benefits) or Object 52202 (Future Benefits), although on the surface, this particular question appears to apply to Object 52202.*

*If the cash and liability are then going to reside in a Trust Fund, use Fund 80010000 (GASB 45 – OPEB Trust Fund). Use the Interfund Transfer Accounts, Objects 45201-45209, and 59101-59109 to move the Cash and Liability accounts to the proper Fund. The rules of the* ***UCOA Accounting Manual*** *preclude the Transfer Accounts from being uploaded to the UCOA Database to prevent duplication of costs.*

***Refer to FAQ390 (OPEB Payments in Object 52200 Series) for more information on this topic.***

FAQ246 Deficits and Surpluses in Funds other than the General Fund

*Keywords: Deficits and Surpluses; General Fund*

*Question: What happens to the surplus or deficits in funds other than the General Fund at the end of each year? Here are some examples: use of Buildings revenues and expenditures must be recorded in Special Revenue Fund 2405000; Athletic Gate Receipts and expenditures must be recorded in Enterprise Fund 60040000; and Summer School Remedial revenue and expenses are recorded in Enterprise Fund 60060000.*

*Response: The Auditor General provided guidance on this issue as follows: Profits and Losses in Enterprise Funds should be reported according to GAAP and to RIDE in the same manner. Profits or surpluses can be “returned” to the General Fund in the manner as Losses or deficits are “paid” by the General Fund.*

FAQ248 Athletic Coaches and Private Funding for Compensation

*Keywords: Coaching Salaries; Special Revenue Funds; Fund Type 2406*

*Question:  We receive private funding sources and donations to pay for additional athletic coaches.  Should we use a separate Fund to record the private funding sources and donations as revenue and the coach’s salary as an expense?  Alternatively, should we record the coach’s salary as an expense in the General Fund and post the private funding sources and donations to the same account as a reimbursable transaction? Or is there another method that is more appropriate?*

*Response: A new Fund account must be used to record the revenue as use restrictions have been imposed. As a reminder, Student Activity Funds (included in Fund Type 90) may not be used to pay costs related to Coaches. For such costs, use Fund Type 2406 accounts.*

***Refer to FAQ7 (Custodial Funds and Agency Funds) for more information on this topic.***

FAQ249 After School activities related to Program and Subject Accounts

*Keywords: After School Programs; Program 63; Program 90; Subject 2703*

*Question: We understand that Program 90 is for extracurricular activities. We have an elementary school that has an Enrichment program after school. Would this be recorded to Program 90 or Program 63? Also, would the Subject be 2703 or 0000?*

*Response: For After School programs use Program 63 and Subject 2703 where allowed by Object Intersection Rule for the Object accounts used.*

*The use of Program 90 is reserved for specific extracurricular activities that typically occur “after school,” but are not considered to be an After School program.  Examples include student government, athletics, band, choir, clubs, and honors societies. Related specifically to the enrichment program in this question, Program 63 and Subject 2703 would be appropriate unless an Object Intersection Rule for the Object account selected specifies otherwise.*

***Refer to FAQ314 (Donations by PTA’s, PTO’s and other Agencies and Individuals) for additional guidance on this topic.***

FAQ250 Repairs and Maintenance with and without Service Agreement Contracts

*Keywords: Object 54310; Object 54320; Object 54300 Series*

*Question: We have repairs and maintenance costs for our grounds equipment, such as tractors, snow blowers, etc.  Is the appropriate account to be used Object 54310 (Non-Technology-Related Maintenance and Repairs) or Object 54311 (Maintenance and Repairs – Fixtures and Equipment; Service Agreement Contracts) or a different account?*

*Response: The answer will depend on whether a Service Agreement Contract is in place for such items. Use Object 54310 when the expense* ***does not include*** *costs subject to contracts and service agreements entered into with third–party contractors for scheduled and unscheduled maintenance.*

*Use Object 54311 when the expense* ***includes*** *costs to third–party contractors pursuant to Contracted Service and Service Agreements.*

FAQ251 Commissions paid by Third-Party Vendors

*Keywords: Commissions from Vendors; Special Revenue Funds*

*Question: A few of our schools receive commission checks from Coca-Cola and Pepsi for vending machines in their schools. They have been depositing the checks into their school activity accounts. Is that acceptable or should the checks be sent to the Finance Office and should we set up a new fund?*

*Response: In the absence of any restrictions, which will likely be rare given the source of these funds, the use of the student activity funds by the schools is acceptable*.

FAQ252 Contra Accounts

*Keywords: Contra Accounts; Charter Schools; Depreciation*

*Question: The* ***UCOA Accounting Manual*** *provides a way for Charter Schools to capitalize fixed asset purchases and to also record those as an Expenditure. This is accomplished by debiting an Expenditure Object account and crediting a Contra Object account.  Does this amount remain in our balance sheet as well or do we set up a Contra Asset account and book a similar entry as we do on the expense side?  Can this also be used for Bond payments wherein we normally debit a liability account but the* ***UCOA Accounting Manual*** *requires that it be recorded as an Expenditure also? Are there other accounts for which the Contra Accounts may be used?*

*Response: The Contra Accounts were originally designed to allow Charter Schools to record expenditures in the same manner as the Districts do, but also provide for a different basis of accounting for internal purposes which are required of Charter Schools. The methodology described above is accurate: the Contra Account “nullifies” the expenditure so that when it is combined in the reports of the Charter School, the expenditures sum to zero.  To complete the circle, recall that the Contra Accounts are not reported to or included in the UCOA Database, so amounts reported in the regular Expenditure accounts are correct.*

*There is no need to modify the Balance Sheet when it is recorded.  It is correct and remains correct.  The Contra Accounts do not affect the Balance Sheet.*

*The same applies to debt payments.  Record the payment of principal on the balance sheet as appropriate.  Record the expenditure in the proper Object 58300 Series account and the Contra in the proper 78300 account (see the Contra Account rules).  There is no need to modify the balance sheet for this purpose either.*

*As a reminder, each expenditure Object account will have a corresponding Contra Account with the same number, except for the first number.  So for example, the contra for 58999 would be 78999, and the contra for 56765 would be 76765.  The* ***UCOA Accounting Manual*** *in the Object 70000 Series provides guidance as follows: The Expenditure Contra accounts will be a direct match to a corresponding Expenditure account, the only exception is that the first digit will be a “****7****” instead of “****5.****”  For example, the contra to Textbooks (****5****6401) will be* ***7****6401, and so forth.*

*Lastly, this methodology may also be used by Districts for LEA of Record Transactions (by the District acting as the Agent) and other transactions.*

***Refer to FAQ262 (Alternative Methods of Accounting for LEA of Record Transactions) for additional guidance on this topic.***

FAQ253 Substitute Teachers who perform Curriculum-related work

*Keywords: Substitute Teachers; Function 112; Function 221; Function 222; Object 51115*

*Question: If a Substitute Teacher is secured for a Teacher who is performing curriculum-related work pursuant to topics described in Function 221, can the Substitute be charged to Function 221 or must we use Function 112?*

*Response: The compensation-related account for this transaction must be Object 51115 (Substitutes). Function 221 is to be used with this Object and Job Classifications 1295-1299, when the Substitute has been engaged to teach a class for a Teacher who is absent to allow the regular Teacher to perform curriculum-related work. For this purpose, Function 112 (Substitutes) and Function 222 (In-Service, Staff Development, and Support) are not used.  The use of Function 221 with Job Classifications 1295-1299 is also required with Benefit accounts in the Object 52000 Series that are directly related to the compensation herein described.*

*As a reminder, Substitutes not in the classroom (library, nurse, clerical, cafeteria monitor, etc.) must be charged to the appropriate Function account for which they are performing their duties, pursuant to the “Follow the Compensation Concept”.*

FAQ254 Severance in the Location and Function Segment

*Keywords: Object 51322; Severance; Function 432; Location 02001; Location 18000*

*Question: For Object 51322 (Severance), do we use Location 02001 (Retirees) or Location 18000 (Payments for Retiree Benefits) and Function 432 (Retiree Benefits and Other) with a specific Program and the employee’s specific Subject? Or should we use the Location and Function of the employee prior to their retirement?*

*Response: Object 51322 (Severance) is not considered to be related to “retirement” but rather payment for current services.  Therefore, the treatment is to be the same (except for Function, which uses Function 432 owing to its definition) as when the employee was performing duties for compensation.  Accordingly, the guidance is as follows:*

*Location should be the Location assigned immediately prior to the time of the severance.  The use of Location 18000 is not justified since the payment is not related to retirement, but rather for current services.*

*Function 432 (Retiree Benefits and Other) only.*

*Program should be the Program assigned immediately prior to the time of the severance.*

*Subject should be the Subject assigned immediately prior to the severance.*

*Job Classification should be the Job Classification assigned immediately prior to the severance.*

FAQ255 Non-Certified Substitute Teachers in the Function Segment

*Keywords: Job Classification 4613; Substitute Teachers – Non Certified; Substitute Teachers; Function 111; Function 112; Function 113;*

*Question: Should the costs of Non-Certified Substitute Teachers, which are included in Job Classification 4613, be aligned with Function 112 (Substitute Teachers) or with Function 113 (Instructional Paraprofessionals)?*

*Response: Function 111 (Instructional Teachers) is reserved for the use of Certified Teachers only. Function 112 is reserved for the use of Substitute Teachers who are certified and used in conjunction with Job Classifications 1294 through 1299. Therefore, the use of Non-Certified Substitute Teachers may not be used in conjunction with Functions 111 or 112. Instead Job Classification 4613 (Substitute Teachers – Non-Certified) should be used only with Function 113 (Instructional Paraprofessionals).*

***Refer to FAQ363 (Non-Certified Teachers used with Function 113 and Object 51339) for additional guidance on this topic.***

FAQ256 Retirees used in Substitute roles

*Keywords: Retirees used as Substitutes; Substitute Teachers; Substitutes; Object 51115*

*Question: We occasionally use Retirees as Substitute Teachers or to fill in for absent Administrators. Should we account for them as a retiree and use the accounts related exclusively to retirees or should they be treated in some other manner?*

*Response: Retirees may be used as Substitute Teachers or in other jobs, but when doing so, Job Classes in the 5100 series may not be used for that job. Essentially they should be treated as two separate persons with distinct accounting for each type of activity.  The Sub-related work should follow the normal Substitute rules contained in Object 51115 (Salaries - Substitute) irrespective of any prior employment relationship with the District. So, for Sub-related work, the Location, Function, Program, Subject, and Job Classification used would be the same as any other employee providing these services. Retirement payments and benefits paid will continue to be charged to Function 432 (Retiree Benefits and Other) and to Job Classification 5100 Series (Retirees and Other Former Employees).*

FAQ257 Sound Amplification Systems for Student Use

*Keywords: Amplification System; FM System; Subject 2132; Subject 2146; Subject 0000*

*Question: We have a student on a 504 plan for which we met with a consultant to discuss amplification options and subsequently purchased a FM system. We believe that Object 53206 (Audiologists) is correct for the consultation expense and Object 57305 (Equipment) should be used for the purchase of the FM system. Can you clarify which Function account or accounts we should charge for the consultation and for purchase of the FM system?*

*Response: The costs for the consultant is correctly charged to Object 53206. If this involves a Special Education student, the correct Subject account would be Subject 2132 (Audiology), and if not related to a Special Education student, use Subject 0000 (General Education).*

*The purchase of the FM System would be considered to be Technology Equipment and is appropriately accounted for in Object 57305. For a Special Education student, Subject 2146 (Adaptive Devices and Adaptive Equipment) should be used for the purchase, pursuant to subsection (e) which contains “Classroom or personal FM systems that enhance auditory access.” For a non-Special Education student, use Subject 0000 (General Education).*

FAQ258 Electronic Textbooks and E-Readers

*Keywords: Object 56409; Electronic Textbooks; E-readers*

*Question: Recently we purchased many “E-readers” that are used for reading but don’t yet have any electronic textbooks on them. Should we use Object 56409 (Electronic Textbooks) or another account for the “E-readers?”*

*Response: Object 56409 (Electronic Textbooks) is a member of the Object 56400 Series (Books and Periodicals).  This account is defined as Expenditures for electronic textbooks and workbooks for District students in grades PK-12.*

*This Object is defined and categorized based on content, not by functionality.  Consider as an analogy, a computer which is considered Hardware, but the programs that run on it are considered Software.  In this same fashion, the “books” (software) that are purchased belong in Object 56409 (Electronic Textbooks). However, the E-Reader (hardware) should be recorded in Object 57309 (Technology-Related Hardware).*

*This is consistent with the UCOA Tangible Personal Property Policy which requires that non-expendable, personal property that has a useful life of more than one year be recorded in the Object 57300 Series (Property) and that tangible, expendable, personal property, irrespective of the economic life is recorded in the Object 56000 Series (Supplies.) An E-reader would be similar to a notebook computer or an I-Pad.*

*Related to Subject, use Subject 0000 for E-readers and specific Subjects for Electronic Textbooks.*

FAQ259 Account Strings – Review and Correction related to Special Education accounts

*Keywords: Subject Accounts; Function Accounts; Program Accounts; Account Selection Order; Account Strings*

*Question: We have a secretary who works in a Special Education Program. When recording the costs, we initially used Function 512 (School Office), Program 20 (Special Education), and Subject 2500 (Non-Instruction). During the work to review our data for submission to RIDE, this Account String was noted as an error with the following instructions:* Use Subjects in the 2100 Series with this Program or Change Program to other than the 20 Series. *We were confused on which to change, the Program or the Subject. Using this as an example, can you provide some guidance on how best to use the rules to comply with the* ***UCOA Accounting Manual****?*

*Response: In this situation,* *we must first examine the Subject segment.* *The selection of the Subject is driven by the Object Intersection Rules. If those rules do not require specific accounts in the Subject, then the selection is next guided by the Function used. Functions in the 100 and 200 Series (except Function 216) and Functions 511 and 512, are considered to be associated with Instruction or Instructional Support activities and therefore cannot align to Subject 2500 (Non-Instruction) unless the Object used requires such use. The Objects in this example did not require the use of Subject 2500, and therefore Subject 2500 is not appropriate for use with Function 512.*

*If the Subject has not yet been determined, the next step in the selection process is to use the Program account as a guide. In this example, Program 20 (Special Education) was selected. With only a few exceptions,* ***UCOA Accounting Manual*** *rules for the use of Program 20 require the use of Subjects in the 2100 Series (Special Education). The Objects in this example do not include those exceptions.*

*Therefore, the next decision is what Subject in the 2100 Series is applicable to the activities performed by the person or persons included in this Account String. There are 43 Special Education Subjects from which to choose. However, if after review, you conclude that none of the Subject 2100 Series accounts fit, then you should re-examine the Program selected. Perhaps Program 20 was not a correct choice. If you conclude, for example that Program 10 (Regular Education) is more appropriate, then you may choose from the remainder of the Subject accounts, but with Function 512, the proper choice would be Subject 0000 for regular school year activities. For activities related to Adult Education, Summer School, After School, and Before School, Subjects 2701 (Adult Education), 2702 (Summer School), 2703 (After School), 2704 (Before School), respectively, may be used as an alternative to Subject 2500 if desired, or if required to satisfy the requirements of the Dual Identification Concept.*

FAQ260 Locating General Rules in the UCOA Accounting Manual

*Keywords: General Function/Subject Rules; General Rules*

*Question: Can you explain how to use the* ***UCOA Accounting Manual*** *when seeking guidance?  Specifically, where the Manual states to "Refer to the General Function/Subject Rules," how do we find the rule or rules that are relevant?*

*Response: The reference noted is included in the Object Intersection Rules for Expenditure Object accounts. For General Function/Subject Rules, these are located in three sections of the* ***UCOA Accounting Manual****.  Each will be labeled as a General Function/Subject Rule in* ***RED BOLD*** *letters.  The first will be in the Function section of the* ***UCOA Accounting Manual*** *within the definition and description for each applicable Function.  Some Functions have no such rules, while others have many.  Secondly, you can also find these in the Subject section of the* ***UCOA Accounting Manual*** *located in the definition and description for each applicable Subject account.  Like Function accounts, some Subject accounts have no such rules, while others have several. Lastly, included in Chapter VIII is a complete list of all General Function/Subject Rules, as well as similar General Rules. This is location in the sub-section entitled “General Rules”.*

*The best way to determine which General Function/Subject Rules are applicable is first to determine what you believe is the correct Object Expenditure account to be used for a transaction. Then, by referring to the Object Intersection Rules included for each Expenditure Object, you can discern if there are specific restrictions in place for either Function or Subject or for both.  If no restrictions are noted, first choose the Function you believe to be correct and then look up that Function in the Function section of the* ***UCOA Accounting Manual*** *to see if there are any General Function/Subject Rules in place for the use of that Function.  Next, choose the Subject and determine if there are any General Function/Subject Rules in place for the use of that Subject (they should be identical, but it is worth the extra minute to confirm).*

*For the sake of completeness and to better ensure accuracy, you should review all of the General Rules listed in the General Rule sub-section of Chapter VIII of the* ***UCOA Accounting Manual****.*

FAQ261 Order of Selection in Building Account Strings

*Keywords: Account Selection Order; Account Strings; Building an Account String*

*Question: What is the best way to create a new Account String pursuant to* ***UCOA Accounting Manual****? What order should we determine the accounts to use for each Segment?*

*Response: When building a new Account String, we recommend the following process:*

* Determine the appropriate Fund Type and specific Subfund to use from the list of Funds.
* Determine the appropriate Object account to use. Refer to the **UCOA Accounting Manual** or **UCOA Workbook** for references and to look up topics and numbers.
* If the Account String will be for an Expenditure Object, first use the “***OIR Guide***” located in the **UCOA Workbook** to review all of the Object Intersection Rules for each segment for the Object selected. Once you understand the rules as they relate to the intent of the Expenditure in question, select the accounts to use for the Segments in this order: Location, Function, Subject, Program (in selecting an appropriate Program account, the Subject account selected should be used as a guide), and finally Job Classification. Also use as a guide the tenets of the *“Order of Precedence Concept”*, other UCOA Concepts, and UCOA Policies as appropriate.
* Once you have determined each account to use for each segment, enter these numbers into the “***Account String Tool***” also located in the **UCOA Workbook**. Once entered, the Account String Tool will provide messages on whether the account numbers selected are compatible with the Object and also if they are compatible in combination with other segments.
* Check for an error message(s) and ascertain why an error has been noted. Correct as needed and repeat as necessary to obtain compliance. **WARNING: The Account String Tool may yield incorrect responses due to the complexity of the numerous rules that may apply to the accounts selected. If you receive an “ERROR” message, first review the Object Intersection Rules of the Object selected. It is possible the proposed line may be correct even though it is marked as an error**.

FAQ262 Alternative Methods of Accounting for LEA of Record Transactions

*Keywords: Emerging Issue 2010 – 1; LEA of Record; Recipient Districts; Contra Accounts; Perkins*

*Question: LEA of Record transactions occur when one District receives grant money on behalf of another District and merely passes money through to another District. We understand that LEA of Record transactions are to be accounted for on the Balance Sheet. However, our School Board wishes to see in our reports the entire amount of Grants received and the total expenditures even for those dollars that are merely passed through the District to the Recipient. Is there an alternative methodology for recording transactions that can meet both our internal objectives as well as the requirements for reporting to the UCOA Database?*

*Response: Yes, there are two methods available. Before we discuss the alternative method, let’s examine the different types of “LEA of Record” transactions. Presently, we have identified two types. Type 1 is for Districts who merely pass-through the funds and have no other responsibilities; and Type 2 is for Districts who actually handle the expenditures and must provide an accounting to the Recipient District for recording in the books of the Recipient District, and that wish to reflect the activity in their books, also noted in the question.*

*The current guidance requires the LEA of Record to record Type 1 transactions on the Balance Sheet only. For Type 1 transactions, the Recipient District records the costs as a normal Revenue/Expenditure transaction and reports to the UCOA Database the costs associated only with their District. The purpose of this method is to avoid duplication of revenues and expenditures in the UCOA Database by requiring the LEA of Record to reflect the pass-through Revenues and Expenditures on its Balance Sheet. The Recipient District records the funds received as revenue and records expenditures as they are incurred.*

*The LEA of Record and the Recipient District should use the following entries. The appropriate Fund and Revenue accounts should be used. This guidance is also included in the UCOA Workbook.*

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Recorded by LEA of Record – TYPE 1** | | | |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Funds Received on behalf of Others** | | |  |  |  |  |  |
|  | Fund | Location | Function | Program | Subject | Object | Job Classification |
| **Cash** | XXXXXXXX | 99997 | 997 | 97 | 9700 | 100XX | 9700 |
| **Due to Others** | XXXXXXXX | 99997 | 997 | 97 | 9700 | 240XX | 9700 |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Funds Paid to Other Districts as a Pass Through** | | | |  |  |  |  |
|  | Fund | Location | Function | Program | Subject | Object | Job Classification |
| **Due to Others** | XXXXXXXX | 99997 | 997 | 97 | 9700 | 240XX | 9700 |
| **Cash** | XXXXXXXX | 99997 | 997 | 97 | 9700 | 100XX | 9700 |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Recorded by Recipient District (Not LEA of Record) – TYPE 1** | | | | | | |  |  |
|  |  |  | |  |  |  |  |  |
| **Funds Received from LEA of Record** | | | |  |  |  |  |  |
|  | Fund | | Location | Function | Program | Subject | Object | Job Classification |
| **Cash** | XXXXXXXX | | 99997 | 997 | 97 | 9700 | 10XXX | 9700 |
| **Revenue** | XXXXXXXX | | 99998 | 998 | 98 | 9800 | 4XXXX | 9800 |
|  |  | |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |
| **Funds Expended from Grant** | | | | | | | | |
|  | Fund | | Location | Function | Program | Subject | Object | Job Classification |
| **Expenditure** | XXXXXXXX | | XXXXX | XXX | XX | XXXX | 5XXXX | XXXX |
| **Cash** | XXXXXXXX | | 99997 | 997 | 97 | 9700 | 10XXX | 9700 |

*For Type 2 transactions, UCOA contains a design feature that will accomplish both objectives. Included in UCOA are “Contra Accounts.” The Contra Accounts, by rule, are* ***NOT*** *reported to or included in the UCOA Database. These were initially designed to enable Charter Schools to meet both FASB requirements needed internally and the GASB requirements needed for the UCOA Database, but may be used by Districts for Type 2 LEA of Record transactions also.*

*The objective for an LEA of Record is the same as that of the Charter Schools: to report the same transactions internally using an alternative method than what is required to be included in the UCOA Database.*

*Therefore, to provide flexibility and an alternative method when needed, the Contra Accounts (Revenue Object Series 60000 and Expenditure Object Series 70000) may be used by LEA’s of Record to accomplish this objective. Guidance on how to use the Contra Accounts is provided below.*

*All Revenue accounts begin with a “4” in the Object segment and all Expenditures accounts begin with a “5” in the Object segment. To simplify matching the Regular Accounts with their corresponding Contra Accounts, merely substitute a different number for the* ***first*** *digit in the Object segment. So, the “4” in the Revenue Object account will be replaced with a “6” and the “5” in the Expenditure Object account will be replaced with a “7”,*

*Accordingly, the Revenue Contra accounts will be a direct match to a corresponding Revenue regular account, the only exception is that the first digit will be a “****6****” instead of “****4.****” Likewise, the Expenditure Contra accounts will be a direct match to a corresponding Expenditure regular account, the only exception is that the first digit will be a “****7****” instead of “****5.****” Several examples are provided below.*

*Example Revenue Accounts and Revenue Contra Accounts*

| ***A/C No.*** | ***Name*** | ***Contra A/C No.*** | ***Name*** |
| --- | --- | --- | --- |
| *43202* | *School Housing Aid* | ***6****3202* | *School Housing Aid – Contra* |
| *44301* | *Restricted Grants-Aid Direct from the Federal Government* | ***6****4301* | *Restricted Grants-Aid Direct from the Federal Government - Contra* |
| *44501* | *Restricted Grants-Aid Direct from the Federal Government through the State* | ***6****4501* | *Restricted Grants-Aid Direct from the Federal Government through the State – Contra* |

*Example Expenditure Accounts and Expenditure Contra Accounts*

| ***A/C No.*** | ***Name*** | ***Contra A/C No.*** | ***Name*** |
| --- | --- | --- | --- |
| *51110* | *Regular Salaries* | ***7****1110* | *Regular Salaries - Contra* |
| *52301* | *FICA* | ***7****2301* | *FICA - Contra* |
| *56101* | *General Supplies and Materials* | ***7****6101* | *General Supplies and Material - Contra* |

*Since the Object 60000 and 70000 Series accounts are not reported to or included in the UCOA Database, the adoption of this method does not impact the requirements for UCOA Uploads Files for the UCOA Database.*

*However, to accomplish the goal for internal reporting of all “combined” funds, the Contra Account must be added to the definitions of the internal reports impacted in the District’s Accounting System. The goal is to align each Contra Account with its “mirror” or regular account. For example, the balance of Object 71110 would be added to Object 51110 to obtain the total amount expended for Regular Salaries, and so forth. For each account in the report, Districts may elect to show each line item or combine into one total, at their discretion.*

*This method meets both objectives: The gross amounts can be shown as District Revenue or Expenditures and because the Contra accounts are not reported to or included in the UCOA Database; the amounts will not be duplicated and will not be used in any Per-Pupil calculations.*

***Recipient Districts*** *will only use the “Regular accounts” in the Object 40000 and 50000 Series. If the LEA of Record follows the methodology noted, the Recipient District can be provided with a trial balance listing of the Contra Accounts. From this list, the Recipient District can record those amounts in the proper Object account by merely changing the first digit of the Object code for Revenue accounts from 6 to 4 and for Expenditure accounts from 7 to 5. All other segments included in the Account String provided by the LEA of Record should be reviewed by the Recipient District for proper UCOA**use**prior to recording. In most cases, however, the Location account will likely need to be changed to reflect the appropriate Location within the Recipient District.*

*In summary, these procedures will allow LEA’s of Record to record entries in a manner that is consistent with the rules of the* ***UCOA Accounting Manual****, to address their internal reporting needs, and to provide information to Recipient Districts that will enable ease of recording the transactions required. To expeditiously* *accomplish this goal while also maintaining the integrity of the internal financial statements and reports, the use of the approved “Contra” accounts is necessary.*

FAQ263 Pass-Throughs Expenditures related to Function 431 and Program 50

*Keywords: Emerging Issue 2010 – 2; Function 431, Program 50, Tuition; Transportation*

*Question: Is Function 431 (Public, Parochial, Private, and Charter School Pass Throughs) always and exclusively used with Program 50 (Non-Public School Programs)?*

*Response: The* ***UCOA Accounting Manual*** *provides guidance on transactions involving the use of Function 431 for Public, Parochial, Private, and Charter School Pass-Throughs, and for Program 50 for Non-Public School Programs. A quick review of the definitions and rules of each account is provided below.*

*The definition of Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) is as follows:*

Includes dollars that are passed-through the public District to parochial, private, charter, and public schools. Examples include non-public textbooks, Special and Career and Technical Education, Out-Of-District Tuition and the related Transportation costs, all grant appropriations for non-public schools, and basic adult education (i.e., GED, Diploma Plus Programs, etc.). Other types of continuing education should not be included here. Includes educational and special needs supplied by other sources where the day-to-day responsibility for the student is outside the district. Also includes any costs incurred by the district for pupils receiving their basic instruction through home schooling.

*The UCOA rules associated with the use of Function 431 are as follows:*

***MMR110 Mandatory Method Rule:*** *Function 431 may not be used with any In-District Location unless the application of this rule would violate an Object Intersection Rule for the Object used.*

***MMR111 Mandatory Method Rule:*** *Costs incurred by Districts payable to Charter Schools are charged to Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs). This rule also applies to those Districts that operate a Charter School within the District.*

***MMR090 Mandatory Method Rule:*** *Costs related to Paraprofessionals, such as personal care attendants (for either Special Education students or non-Special Education students), who do not serve as an Instructional Paraprofessional, are charged to Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers) for In-District Locations. For Out-of-District Locations, use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs).*

*Charge costs related to special education paraprofessionals who do serve in the classroom as an Instructional Paraprofessional in the same fashion as “regular” Instructional Paraprofessionals to Function 113 (Instructional Paraprofessionals), or Function 431 as appropriate to the Location Type.*

***MMR092 Mandatory Method Rule:*** *Costs related to district-contracted therapeutic services from private schools for district Special Education pupils are charged to Function 232 (Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers). An example is Occupational Therapists and Physical Therapists. Do not use Function 431 for such costs.*

***MMR112 Mandatory Method Rule:*** *The Special Education Placement Rule. Use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) with Program 20 (Special Education) and Subject 2100 Series (Special Education) when a student has been “placed” by a District in a School outside of the District.*

*If the student has been “Parentally” placed in a School outside of the District, i.e. placed by Parent decision, not District decision, use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) with Program 50 (Non-Public Schools Programs) and Subject 2100 Series (Special Education).*

***MMR061 Mandatory Method Rule:*** *Related to the Newport County Regional SEP (NCRSEP), some Regional Specialists salaries and benefits are actually paid directly by each District (employees of the District), but may perform duties for other member Districts. For these costs, each District shall receive a “credit” against the apportionment bill from the NCRSEP. The employee costs will be paid by the District and the “credit” accrued until the end of the year, when an analysis will be performed by NCRSEP and the apportionment finalized.*

*When recording NCRSEP costs associated with other Districts, use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs). For “credits” received, use Function 111 (Instructional Teachers).*

*The definition of Program 50 (Non-Public Schools Programs) is as follows:*

Activities for students attending a school established by an agency other than the state, a subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for non-public school students.

*Many have interpreted the following rule which is associated with Program 50 in a manner not intended. The rule states:*

***MMR128 Mandatory Method Rule:*** *Program 50 (Non-Public School Programs) is always and only used with Out-Of-District-Obligations related to Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs) unless otherwise required by an Object Intersection Rule for the Object used.*

*This rule means that expenditures involving Non-Public Schools require the use of Program 50, and that by definition the expenditure is related to an Out-of-District Obligation, and therefore those transactions must intersect with Function 431, unless the Object Intersection Rule for the Object used states otherwise. It does not mean that Function 431 is only used with Program 50. But it does mean that Program 50 is only used with Function 431.*

*For Expenditure transactions, where allowed by Object Intersection Rules, Function 431 may intersect with accounts from any Program accounts except for 97 (Balance Sheet transactions) and Program 98 (Revenue transactions). The use of Program 99 (Allocation Holding Account) is allowed in selected Object accounts.*

*Within UCOA, there are many Object accounts that allow for the use of Function 431. Of these, several require only the use of Function 431 and for others Function 431 is allowed where appropriate.*

*Most of the issues noted with Function 431 and Program 50 noted have centered on Transportation and Tuition accounts.*

*The Transportation related accounts (Object 55100 Series, Object 55201, and Object 56207) all require the use of Function 431, where applicable to an Out-of-District Obligation, but are not limited to Program 50 only. With the exception of Programs 97 and 98 (and 99 where noted), there are no limitations for the use of Program account for the Transportation accounts noted.*

*Therefore, for example, if transportation costs are related to a student in Special Education, Program 20 will apply. Further, if related to Career and Technical Education or ESL Education, Programs 30 and 40, respectively, will apply. The choice will depend on the Programmatic purpose for the Transportation costs.*

*For Tuition related accounts (Object 55600 Series), the* ***UCOA Accounting Manual*** *previously limited to Program 20 (Special Education) or Program 50 (Non-Public Schools). That guidance was amended to include the use of Programs in the 10 Series and Programs 20 through 50. Like Transportation, the choice will depend on the Programmatic purpose for the Tuition costs. Special rules apply to Program 20 and Program 50 related to Special Education students. For these, refer to the Object Intersection Rules for the applicable Object account.*

FAQ264 Indirect Cost Accounts and Fund Transfer Accounts

*Keywords: Indirect Cost Accounts; Object 60000; Object 43107; Object 44107; Object 45200 Series; Object 59100 Series*

*Question: The definition in the* ***UCOA Accounting Manual*** *for Revenue Object 44107 (Indirect Costs from Federal Sources) states,* “*Indirect cost charged to a federal direct program and then transferred to the General Fund as reimbursement for administering the federal program.  Indirect cost charged to a federal program is determined by applying the indirect cost rate approved by RIDE."*

*The definition in the* ***UCOA Accounting Manual*** *for Expenditure Object 60000 (Indirect Costs – Accelegrants Reporting) includes the following rule:*

All interfund transfers using this account are to be accounted for by crediting the Fund Transfers In accounts (45201-45209) and debiting 60000 (Indirect Costs -Accelegrants Reporting) for those Indirect Costs related to grants received via the Accelegrants program.

By using this method, the amounts will not automatically be netted in the UCOA Database, which could lead to misleading information.  Accordingly, all the interfund transfer accounts (45201-45209, 59101-59109, and 60000) are **not** to be reported to the UCOA Database.

*Can you clarify the use of these Indirect Costs-related accounts? Are Objects 45200, 59100, and 60000 all Fund Transfer Accounts – for moving amounts from one fund to another? If so, what is the purpose of Revenue Object 44107?*

*Also, do the same rules apply to Revenue Object 43107 (Indirect Costs from State Sources)?*

*Can you provide step-by-step guidance on how to account for Indirect Costs?*

*Response: Objects 45201-45209, 59101-59109, and 60000 are Fund Transfer accounts – for moving money from one Fund to another.  The requirements of Object 60000 are for use only with Object 45201-45209.*

*The purpose of Revenue Object 44107 is to record that portion of a Grant that is allocated for reimbursement of Indirect Costs. The revenue remains in the Federal Grant Fund,* ***not*** *in the General Fund.*

*The same rules and purpose apply to Object 43107. Also, the results are the same: the revenue will remain in the State Grant Fund,* ***not*** *in the General Fund.*

*See the Worksheet entitled “Indirect Cost Transactions” in the* ***UCOA Workbook*** *for step-by-step guidance using two allowable methods.*

FAQ265 Unemployment Insurance, Workers Compensation, and Employee Assistance Programs

*Keywords: Unemployment Insurance; Workers Compensation Insurance; Employee Assistance Programs; Object 52501; Object 52710; Object 52720; Object 52730; Object 52902, Function 000, Program 00; Location 00000*

*Question: Pursuant to the rules in the* ***UCOA Accounting Manual****, there is only one account for Location (00000), Function (000), Program (00), Subject (0000), and Job Classification (0000) allowed for the five Object accounts related to Worker’s Compensation Insurance, Unemployment Insurance, and Employee Assistance Programs. We would like to capture these costs in specific locations other than in Location 00000. Can the rules be modified to accommodate this need or is there an alternative method we can use to capture these costs?*

*Further, is it possible to track these costs by union classification in the Job Classification segment or another segment?  Presently the* ***UCOA Accounting Manual*** *allows only Job Classification 0000. We have used the Job Classification “parent” accounts to track these costs.  We recognize these accounts cannot be used within UCOA and accordingly, we corrected the account string data prior to loading to the UCOA Upload File. Can we continue to use this method or is there another alternative available to us to meet this need?*

*Response: These accounts were initially purposed to the noted segment accounts to help reduce the potential number of accounts to be used in each accounting system.*

*First, let’s examine an alternative solution that may be used by any District. This is the use of the “District-Defined” segment. This segment is generally discussed as one segment, but, in fact, can be as many segments as a District may need to fulfill its internal requirements since it resides “outside” of the UCOA reportable segments.*

*The District-Defined segments can be used at the discretion of Districts for items they wish to track separately, such as union contracts. This discretion is allowed so long as the required segments are used as designed in the* ***UCOA Accounting Manual*** *and use of the field does not impact the UCOA reporting requirements.*

*By way of example, several Districts use District-Defined segment(s) to track areas of Management Responsibility – expenditures that individual Managers are responsible to govern.*

*The District-Defined segments may be used to satisfy one or both of the needs to provide Location and/or Job Classification information.*

*The current requirements for these Object accounts will remain the same until further notice. We shall continue to review potential changes in the Object Intersection Accounts for these Object accounts. The current requirements and comments for the Object Intersection Rules for these five benefit accounts are noted below:*

| *Segment* | *Current Required*  *Account* | *Comments* |
| --- | --- | --- |
| *Location* | *00000* | *No Change* |
| *Function* | *000* | *No change. Within the UCOA Allocation Tool, Function 000 will be allocated in the similar manner as other Allocation Holding Accounts.* |
| *Program* | *00* | *No Change* |
| *Subject* | *0000* | *No Change* |
| *Job Classification* | *0000* | *No Change* |

FAQ266 Subject 9900 Rules where the use of Function is restricted

*Keywords: Subject 9900; Allocation Holding Accounts; Function Accounts*

*Question: Pursuant to rules contained in the* ***UCOA Accounting Manual****, several Object accounts contain limitations for Function and Subject accounts with which they may intersect. There are many Object accounts in which the Object Intersection Rules allow the use of Subject 9900 (Allocation Holding Account). In some cases, where the Function account usage is limited, the use of Subject 9900 is allowed.*

*The UCOA Allocation Tool will allocate all costs included in Subject 9900 to all Subjects used by a District, irrespective of the appropriateness of the resulting Function/Subject Intersection. For example, costs for Business Operations (Function 332) may be aligned after allocation to specific Instruction-oriented Subjects.*

*In order to minimize the number of resulting intersections that are inconsistent with the intent of UCOA, should the use of Subject 9900 be disallowed where the rules related to a Function are limited to just a few Function accounts?*

*Response: To address this question, let us examine this issue using three examples:*

1. *There are several Object accounts which require the use of Function 332 only and correspondingly, require only Subject 2500 (Non-Instruction).*

*In this first example, Subject 9900 is not allowed. Therefore, there is no possibility of allocating costs of Business Operations to specific Instruction-oriented Subjects, so an inappropriate allocation is avoided.*

1. *Nearly all Objects in the 53200 Series are restricted to intersect with four or less Function accounts, but nearly all allow the use of Subject 9900.*

*In the second example, we note a sub-example for analysis: Object 53204 (Therapists) is restricted to intersect with Functions 232 or 431 only, but the Object Intersection Rules allow for the use of Subject 9900. Should Subject 9900 be used, the resulting allocation could direct Therapist costs to Subjects that would be inconsistent with the intent of UCOA.*

1. *Object 56101 (General Supplies and Materials) is a highly used Object where nearly all Function accounts are allowed as well as Subject 9900.*

*In the third example, we examine Object 56101 (General Supplies and Materials), a highly used Object. A dissection of this account reveals a further example where Function 332 and Subject 9900 are allowed. In this example, we note the possibility of allocating costs of Business Operations to specific Instruction-oriented Subjects, which is inconsistent with the intent of UCOA. We also know that Object 56101 may be used by 26 of the 38 usable Function accounts, which renders the use of Subject 9900 a reasonable option from which to choose to reduce the number of Account Strings in District records.*

*Our conclusion is there are instances whereby the use of Subject 9900 should be limited. Most notably where there are a limited number of Function accounts which may be used in a particular Object account. The limitation, if employed, will reduce the number of allocations that will result in account strings that could be inconsistent with the intent of the UCOA (See Example #2).*

*Conversely, where Subject 9900 is allowed and the number of Functions allowable is numerous such as shown in Example #3, the limitation should not be employed. We acknowledge this will result in some accounts strings which are misaligned, but believe the greater good is served by allowing the use of Subject 9900 in these situations and thereby reducing the number of Account Strings in use at each District.*

FAQ267 Capital Projects and Repairs and Maintenance Costs related to the Source of Funding

*Keywords: Function 422; Function 311; Object 57300 Series; Object 54300 Series*

*Question: We have a Capital Project that was funded by the Town through our General Fund budget for Capital Projects (non-bonded projects). The funding source is truly not the General Fund. Rather, it comes from a Capital Reserve Fund from the local town. The Town puts the housing aid received into a Capital Reserve fund, of which a portion goes to our District. In the past, when our purchase was made, we booked the expense through the General Fund and the town then booked an additional appropriation for the General Fund.  Pursuant to the* ***UCOA Accounting Manual****, should this be recorded through one of the funds in the Fund 30000000 Series (Capital Projects)?*

*Also, can you provide a definition of a Capital Project?*

*Response: This is a very broad question, and the response will require a broad analysis. Noted below are the Conclusions following by the Supporting Analysis.*

**Conclusion**

*As noted below, a Capital Outlay includes substantial assets such as Buildings, Land, Infrastructure, Roads, etc., that are included in the Object 57400 Series (Infrastructure).  Further a Capital Outlay also includes equipment that is included in the Object 57300 Series (Vehicles, Equipment, and Technology Software).  Also, Repair and Maintenance expenditures are included in the 54300 Series (Repair and Maintenance Services).*

*Therefore, the questions that arise are:*

1. *What constitutes a* ***Capital Project****?  Is a Capital Outlay considered to be a* ***Capital Project*** *for all expenditures that meet the definition of a Capital Outlay in the* ***UCOA Accounting Manual*** *or is a* ***Capital Project*** *related only to those items that meet the criteria specified in Function 422?*
2. *What Fund Types may be used for expenditures considered to be* ***Capital Projects****?*

*The term “Capital Outlays” contains two concepts that are instrumental to this discussion.  First, Capital Outlays does not mean that “Capital Funds” were expended – it means funds were expended to acquire or construct “capital assets.”  Second, Capital Outlays by definition excludes repair and maintenance costs.*

*The definition of Function 422 states “typically includes all expenditures in a District’s Capital Project Fund.”  While true that a Capital Project Fund is commonly used for Capital Outlays, it is not exclusive for that purpose.  Pursuant to the* ***UCOA Accounting Manual****, Capital Projects Funds can be used to pay for many repairs to such things as elevators, alarm systems, boilers, etc., that is, for non-capital assets.*

*If Capital Project Funds are used for repairs and maintenance, those expenditures cannot be considered to be* ***Capital Projects*** *or Capital Outlays.  In other words, in determining what constitutes Capital Outlays, the source of the money does not take precedence over the specified intent for the expenditure.  Accordingly, a repair and maintenance cost is treated in the same manner irrespective of the Fund Type providing the financial resources; likewise, for a Capital Outlay expenditure.*

*Therefore, by definition, the use of Function 422 is not warranted for Repair and Maintenance costs, but is warranted for Capital Outlays, irrespective of the Fund Type providing the financial resources.  Functions in the 300 Series and other Functions where allowed, can be used for both Capital Outlays and Repair and Maintenance costs, also irrespective of the Fund Type providing the financial resources.*

*As noted below, Capital Outlays may be for large, substantial assets, as well as for equipment. However, we believe a distinction between the two types of assets is necessary to discern what qualifies as a* ***Capital Project****.*

*To establish that distinction, those expenditures that warrant the use of Function 422, whether individually or as a group, will be considered to be a* ***Capital Project****. For those that qualify as a Capital Outlay pursuant to the UCOA Tangible Personal Property Policy, those costs, individually, should not be considered to be a* ***Capital Project****, unless the asset is part of a larger group that does qualify as a* ***Capital Project*** *and warrants the use of Function 422.*

*Related to the question of which Fund Types to use for* ***Capital Projects****, typically Capital Projects Funds are used for major capital acquisition or construction activities that could distort trend data if not reported separately from a District's operating activities.  Examples of such funds are the Career and Technical School Improvement Fund and the Member Towns Contributions Fund.*

*However, we know that other Funds, most commonly the General Fund, are used for purchases of capitalizable items that could be considered to be a* ***Capital Project****.  The* ***UCOA Accounting******Manual*** *does not require that all* ***Capital Projects*** *be accounted for in the Capital Projects Funds.  Accordingly, most* ***Capital Projects*** *would either be accounted for in the General Fund or in a Capital Project Fund.  A District seeking to use another Fund Type should contact RIDE for discussion and guidance.*

**Supporting Analysis**

**Capital Outlays**

*The* ***UCOA Accounting Manual*** *defines* ***Capital Outlays*** *to be amounts paid for fixed assets or additions to fixed assets, including land or existing buildings, the improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.*

**Repairs and Maintenance**

*The* ***UCOA Accounting Manual*** *defines* ***Repairs and Maintenance as*** *“fixing any sort of* [*mechanical*](http://en.wikipedia.org/wiki/Machine) *or* [*electrical*](http://en.wikipedia.org/wiki/Electrical)[*device*](http://en.wikipedia.org/wiki/Machine) *should it become out of order or broken (known as repair, unscheduled or casualty maintenance). It also includes performing routine actions which keep the device in working order (known as* [*scheduled maintenance*](http://en.wikipedia.org/wiki/Aircraft_maintenance)*) or prevents trouble from arising (*[*preventive maintenance*](http://en.wikipedia.org/wiki/Preventive_maintenance)*).  The purpose of these actions is to retain or restore an item in or to a state in which it can perform its required function.”*

**Tangible Personal Property and Supplies**

*The UCOA Tangible Personal Property Policy provides guidance as follows:*

***UCOA Tangible Personal Property Policy:*** *For Object Expenditure purposes, the following criteria will apply:  Tangible,* ***nonexpendable****, personal property that has a useful life of more than one year shall be recorded in specific Object accounts in the 57000 Series (Property).  Tangible,* ***expendable****, personal property, irrespective of the length of the economic life shall be recorded in the Object 56000 Series (Supplies).*

*Examples of items in each category are noted below:*

| *Classified with Property* | *Classified with Supplies or Purchased Services* |
| --- | --- |
| *Computers, Laptops, Notebook computers, PDA’s, I-Pads, Cameras, Tangible Software* | *Adding machines, calculators* |
| *Monitors, Printers, Projectors, Copiers, Scanners* | *Computer cables, mouse devices, flash-drive storage devices, monitor stands, mouse pads* |
| *Desks, File Cabinets, Credenzas* | *Desktop file holders, diskettes, keyboards, drive storage devices* |
| *Software media such as Microsoft Office that is provided with hard software media, and Software for management systems such as Library and Operations* | *Software media such as Microsoft Office that is provided via the internet (non-hard software media) and certain Web-based software and databases for Library use* |
| *Athletic equipment such as goal posts, tennis court nets, whirlpools, medical equipment* | *Athletic supplies such as baseballs, uniforms, medical supplies* |
| *Refrigerators, Freezers, Ovens* | *Food service uniforms and wearing apparel, serving utensils* |
| *DVD Players, Televisions, DVR’s* | *Music CD’s, DVD’s, movies* |
| *Machinery such as drill presses, grinders, floor polishers, snow removal equipment, microscopes, typewriters, telephone systems* | *Small tools, such as hammers, screwdrivers, pliers, wrenches, rakes, shovels* |

**Function Analysis**

*Function 422 contains the following guidance:  Includes capital expenditures for land, buildings, and improvements.  Typically includes most expenditures in a District’s Capital Projects Fund.  If the Capital Projects Fund has been used to pay for repairs and maintenance items, such costs would be charged to Function 321 (Building Upkeep, Utilities, and Maintenance).*

*The Function 310 Series (Non-Instructional Student Support) contains the following guidance:  Includes the functions associated with Non-Instructional services relating to transportation, food service, and safety. The Function 310 Series includes Function 311 (Transportation), Function 312 (Food Service), and Function 313 (Safety).*

*Function 321 (Building Upkeep, Utilities, and Maintenance) contains the following guidance:  Includes the functions associated with District Facilities such as employment costs and contracted services of custodians, janitors, and maintenance workers; and the cost of associated supplies, service contracts, furnishings, and materials.*

*The Function 330 Series (Business Services) contains the following guidance:  Includes the functions associated with District Business Services such as costs associated with data processing, payroll, human resources, accounting and finance, procurement, tax collection, and other business operations. The Function 330 Series includes Function 331 (Data and Technology Management) and Function 332 (Business Operations).*

*No other Function accounts contain provisions related specifically to Capital Outlays, although some are allowed.*

**Object and Function Intersection Analysis**

*The key Object accounts related to Capital Outlays are included in the Object 57300 Series (Vehicles, Equipment, and Technology Software) and the Object 57400 Series (Infrastructure).*

*The key Object accounts related to Repairs and Maintenance are included in the Object 54300 Series (Repairs and Maintenance Services).*

*The intersections of the Object accounts in the noted Series with the Function segment are noted below.*

57301 (Vehicles) – Restricted to Functions 311 or 321

57303 (Buses) – Restricted to Functions 311 or 431

57305 (Equipment) – Allowed with any Function 300 Series (Operations), Function 422, and selected other Functions

57306 (Furniture and Fixtures) – Allowed with any Function 300 Series (Operations), Function 422, and selected other Functions

57309 (Technology-Related Hardware) – Allowed with any Function 300 Series (Operations), Function 422, and selected other Functions

57311 (Technology Software) – Allowed with any Function 300 Series (Operations), Function 422, and selected other Functions

57313 (Environmental Equipment) – Restricted to Functions 313, 321, or 431

57400 Series (Infrastructure) – Restricted to Function 422

54300 Series (Repair and Maintenance Services) - Most intersect with Function 321; some with other Function 300 Series; and most exclude Function 422

**Capital Project Funds**

*GASB 54 defines Capital Project Funds as follows:*

*Capital Projects Funds are used to account* ***for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including****(emphasis added) the acquisition or construction of major capital facilities other than those financed by Proprietary Funds and Trust Funds for individuals, private organizations, or other governments.*

FAQ268 Technology Teachers and Hardware in the Subject Segment

*Keywords: Technology Teachers; Technology Hardware*

*Question: What Subject account(s) should we use for Technology Teachers at the various school levels? Secondly, what Subject account(s) should we use for Technology Hardware?*

*Response: Related to the first question, for those Object Expenditure accounts that have no or limited use restrictions (Object Intersection Rules), the Technology Teachers should be assigned to Subject 2000 (Technology Education/Computer Technology) for Middle or High Schools. Use Subject 0014 (Elementary – Computer/Keyboarding) or Subject 0000 (General Education) if related to an Elementary School.  Subjects 0014 and 2000 are the only Subjects that specifically relate to Technology, outside of the Subject 1400 series (Career and Technical Education).  Although these Subjects are most often associated with Computer Technology, it can apply to other types of Technology as well.*

*If, however, the Object Expenditure account to be used contains use restrictions that would not allow the use of the Subject accounts noted, then those restrictions must be followed without exception.*

*Related to the second question, this also will be determined by the Object Intersection Rules for the Object account selected. To determine which Object account to use, refer to the UCOA Tangible Personal Property Policy.  Assuming the item in question meets the criteria for “Property” pursuant to the Policy, the Object account would likely be either 57305 (Equipment) or 57309 (Technology-Related Hardware).  Both of these accounts would allow an intersection with Subject 2000, Subject 0000, or Subject 0014 depending on the Location Type, as noted above.*

*Assuming it meets the criteria for “Supplies” pursuant to that Policy, use Object 56501 (Technology-Related Supplies).  This account allows an intersection with Subject 2000, Subject 0000, or Subject 0014 depending on the Location Type, as noted above.*

FAQ269 Bad Debt Expense

*Keywords: Bad Debt Expense; Function 312; Function 332; Location 02100; Location 02700; Object 58902; Object 11000; Object 12000; Object 13000; Location 02100;*

*Question: What Object accounts are we to use for recording Bad Debt Expense?*

*Response: Use Object 58902 (Bad Debt Expense) for the recordation of items written off as a Bad Debt.  The credit side of the entry should be recorded in the appropriate Allowance for Doubtful Accounts account in Objects Series 11000 (Taxes Receivables), 12000 (Accounts Receivables), or 13000 (Other Receivables).*

*For Bad Debt charges related to Food Services Operations, use Function 312 and Location 02700 only. For all other Bad Debt charges, use Function 332 and Location 02100 only.*

***Guidance updated in 2019.***

FAQ270 Co-curricular – Athletics activities and Co-curricular – Non-Athletics activities in Elementary Schools

*Keywords: Subject 2200 Series; Subject 2300 Series; Location Type 03; Elementary Schools*

*Question: Should Subjects in the 2200 Series (Co-curricular Activities – Athletics) and the 2300 Series (Co-curricular Activities – Non-Athletics) be allowed to be used with Location Type 03 (Elementary Schools)?*

*Response: We noted the varied needs and requests related to this topic. We recognize that many of the Co-curricular Activities that are non-athletic in nature are often present in Elementary Schools and therefore Subjects in the 2300 Series are allowed with Elementary Schools.*

*Subjects in the 2200 Series for Athletics are based on the Interscholastic Athletic Competition Guidelines and are to be used only with Middle and High Schools only for such competitions. Therefore, the use of Subject 2200 Series with Elementary Schools is not allowed.*

FAQ271 Sports Camps and the Function Segment

*Keywords: Sports Camps; Function 213; Function 433*

*Question: We run a Sports Camp at our District. Should the costs associated with these activities be charged to Function 213 (Extracurricular) or Function 433 (Enterprise and Community)?*

*Response: The definition of Functions 213 and 433 are as follows:*

**213 Extracurricular.** The functions and activities for salaries and related employment costs of coaches and staff related to sports, clubs, and other extracurricular activities. Also includes cost of equipment, related facilities and utilities, and transportation. Include costs for non-instructional field trips such as band, glee club, drama club, etc.

**433 Enterprise and Community Service Operations.** The functions and activities associated with Enterprise activities that are financed and operated in a manner similar to private business enterprises when the stated intent is that the costs are financed or recovered primarily through user charges, such as a bookstore.

Also includes the functions and activities concerned with providing services to the *community at large*. Examples include a community swimming pool, a recreation program for the elderly, and a child care center for working mothers or parents.

*If the sports camp meets the definition of Function 433 and is provided for the community at large and not just for students of the District, then Function 433 is the appropriate account. If not, then Function 213 should be used.*

FAQ272 Department Heads and the Job Classification Segment

*Keywords: Department Heads, Job Classification 3100; Job Classification 3300; Job Classification 3400*

*Question: Can employees who have Department Head responsibilities align with Job Classifications 3100 (Executive – Mid Level), 3300 (School Administration – Mid Level), or 3400 (Curriculum and Assessment – Mid Level)?*

*Response: Yes, this is allowable.*

FAQ273 Choosing Compensation Accounts related to Substitutes used in Summer School

*Keywords: Substitute Teachers; Substitutes; Object 51115; Object 51338; Order of Precedence; Accounts which “Trump”; Summer School*

*Question: If we have a Substitute Teacher teaching summer school, which Object account should be used for Salaries, Object 51115 (Salaries - Substitutes) or Object 51338 (Summer Pay)?  Does one account take precedence or “Trump” the other one in this situation? For example, we have an employee assigned to Job Classification 4310 (Day Substitute Clerk) who was charged to Object 51338.  We are unsure if this was correct. Can you provide guidance?*

*Response: Yes, there is a precedence that must be applied. The “Trump” is determined by the purpose or the task of the job being performed.  When a person is performing the purpose or task of being a “Substitute,” the salary charges are recorded in Object 51115 (Salaries – Substitutes).  The use of this account also must follow the Object Intersection Rules applicable to the Job Classification segment and utilize ONLY the applicable “Substitute” Job Classification accounts.*

*Therefore, the use of Object 51115 (Salaries – Substitutes) will take precedence over other Salary-related accounts such as 51110 (Regular Salaries) and 51338 (Summer Pay) when the person is performing in a Substitute role.  That is, they are performing actual Substitute duties.*

*When they are not performing a Substitute role, the rules are applied differently.  For example, if an employee is a Substitute during the regular school year, but in the Summer they teach a regular class as their primary duty, then the use of Object 51338 is appropriate for this employee.  In this situation the Job Classification account must also be changed to not use the ones specified only for Substitutes functioning as Substitutes.*

*To the specific question, if the person assigned to Job Classification account 4310 (Day Substitute Clerk) is functioning as a “Substitute,” the salary Object to be used is Object 51115.  If they are functioning as a Teacher or in a regular administrative role during Summer School and not in the capacity of a Substitute, then Object 51338 is proper.  If the latter is true, the Job Classification account must be changed from 4310 to the appropriate account for the role performed during the Summer School program. In other words, the Job Classification account used will follow the duties being performed, not the person performing them.*

FAQ274 Location Types 01 and 02 with Transportation Object Accounts

*Keywords: Object 55110; Object 55111; Object 55120; Object 55121; Location Type 01; Location Type 02; Function 311; Function 431*

*Question: Prior to the implementation of UCOA, a review of the statewide data from selected years revealed total expenditures in the 55100 Series (Student Transportation Services) to average $70 million. On average, costs were charged to the following location types:*

*Location Type Education Departments (3%)*

*Location Type Business Departments (14%)*

*Location Types Schools (83%)*

*We understand the goal in UCOA related to Transportation costs is to distribute the costs of transporting students to individual School locations including certain costs to Schools that may have been recorded in Location 01 or Location 02. How is this to be achieved in UCOA?*

*Response: The Object accounts in the 55100 Series are all related to transporting students. By the end of the year when data is included in the UCOA Database, there should be no remaining costs associated with Location Type 01 (Education Services). For Location Type 02, for the same purpose, the costs that directly benefit or relate to the transportation of students (as defined in Functions 311 and 431) should be recorded in Location Types 03-15, 17, 23-25, 33-35, and 43-45, as applicable and appropriate. The only costs that may remain in Location Type 02 are those that do not meet the definition of Functions 311 and 431, such as a high-level Director of Transportation and directly-related support staff.*

*Districts may use Location Types 01 and 02 throughout the year for purposes of accumulating costs of ease of analysis, but by year end, those costs that meet the requirements of Functions 311 and 431 must be charged to appropriate school-based Location Type accounts. However, a better alternative is to use Location 08999 (In-District Schools Allocation Holding Account). This account is not required to be changed and at year end, the UCOA Allocation Tool will allocate costs to In-District School Location Types 03-05 and 09 only.*

FAQ275 Bus Acquisition and the Function Segment

*Keywords: Function 311; Function 422; Bus Purchases*

*Question: For the purchase of buses, the proper Object account is Object 57303 (Buses) which requires the use of Function 311 (Transportation) or Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs). We believe Function 422 (Capital Project) and not Function 311 or Function 431 would be more appropriate as these expenditures are generally very large and will be included in the “per-pupil” costs. We are concerned this could be distortive owing to the large amount of expenditures which may occur sporadically.*

*Response: Historically, costs for such assets have been recorded to Function 311 (Transportation).*

*One expressed concern is that the “per-pupil” costs will be higher for those Districts which in any given year make a substantial expenditure for buses. The “per-pupil” costs reported for FY 2010 on RIDE’s UCOA website was based on the inclusion of all Functions except for Function 421 (Debt Service) and Function 422 (Capital Projects). We are sensitive to the perception created by reporting higher “per-pupil” costs caused by such items as large asset purchases included in those Functions reported, such as the purchase of buses in Function 311. Accordingly, beginning in FY 10, we allowed those costs associated with the purchases of buses to be charged to Function 422 instead of Function 311.*

*However, we recognize this methodology allows for variances in comparisons to other Districts that contract for bus services instead of operating their own bus system. For those Districts that contract for Student Transportation services, the payment to the contractor includes the “recovery of the cost of the buses by the contractor”. To not include a comparable charge in the books of Districts who operate their own bus services could distort the analysis to those which contract. Accordingly, to provide for better comparability, the following Mandatory Method Rule is required for use by Districts who operate their own bus services:*

*MMR095 “The Bus As-If Costs Rule”:*

* *In the year of the acquisition of a bus or buses, the cost of the purchase must be charged to Function 422 (Capital Projects). Note: The term “bus” or “buses” is intended to be generic for purposes of this Mandatory Method Rule. Accordingly, this Mandatory Method Rule is also applicable to other purchased vehicles that are designed to transport multiple passengers that can be otherwise contracted for from a private contractor.*
* *The District shall determine a reasonable Estimated Useful Life of such purchased buses.*
* *Using the Estimated Useful Life of such purchased buses, the District shall use the Straight-line cost allocation method to calculate an annual amount representing a proportionate charge for the use of such purchased buses.*
* *The District shall charge the amount representing the use of such purchased buses to appropriate Locations accounts, Function 311 or Function 431 as required, appropriate Program accounts, Object 57303, Subject 2500 or 2142 as required, and Job Classification 0000. In the year of acquisition, the amount may be prorated for the period of time from the purchase date to the end of the fiscal year. The charge shall be continued until the total cost has been charged over the period of the Estimated Useful Life.*
* *To keep the Districts books in balance and properly stated for GAAP and internal reporting purposes, the Contra accounts must be used. Accordingly, a “mirror” of the Account String and amounts noted in the previous item must be recorded as a credit to the same segment accounts except the Object used shall be Object 77303 for all periods to which such charges are made to Object 57303.*

FAQ276 Library and Media and the Function and Subject Segments

*Keywords: Function 212; Subject 2600 Series; Essence of the Flavor Concept*

*Question: Is Function 212 always used with Subject 2600 Series? Or are there any situations where they would not be used together?*

*Response: For the first question, Function 212 (Library) is generally always used with Subject 2600 (Library Science) Series. But yes, there are situations where they would not be used together.*

*One instance is where an Object Intersection Rule requires the use of another Subject account (e.g. 0000 or 2500) and Function 212 is allowable and appropriate for the cost, then Subject 2600 would not be used in those situations. There are currently three Object accounts that require the use of Function 212 and all three also require the use of Subject 2600 Series.*

*Another instance relates to the goal to the capture the “Essence of the Flavor Concept” of transactions in the UCOA through isolation of costs in various segments of the UCOA. For example, Function 212 may align with Subject 2701 (Adult Education), Subject 2702 (Summer School), Subject 2703 (After School), and Subject 2704 (Before School), where the appropriate Function is related to Library and Media, the Subject is one of those noted, and is allowed by Object Intersection Rule. This would then capture the essence of Library and Media with educational objectives other than General Education.*

FAQ278 Additional Compensation paid to Athletic Coaches and Extracurricular Advisors; Use of Job Classification 1800 and 4800 accounts related to Athletic Coaches

*Keywords: Job Classification 1800; Job Classification 4800; Object 51110; Object 51404; Coaching Salaries; Stipends*

*Question: Job Classification 1800 (Student Activity Advisors and Coaches – Stipend Staff Only) and Job Classification 4800 (Student Activity Advisors and Coaches) appear to be similar in nature except for the designation of “Stipend Staff Only” included in the definition of Job Classification 1800. Can you provide guidance on the differences, when to use one or the other, and how Salary and Stipend compensation is recorded for each?*

*Response: Job Classifications in the 1800 Series are to be used for Coaches who are also employees of the District with other duties. Job Classifications in the 4800 Series are to be used for Coaches who only serve in a coaching capacity.*

*For additional compensation related to coaching or advising, irrespective of the Job Classification account normally assigned or whether they have other duties, all such compensation is to be recorded in Object 51404 only.*

FAQ279 Dual Language Classes in the Subject Segment

*Keywords: Program 40; Subject 0600; Subject 0010; Dual Language Classes*

*Question: We offer dual language classes in our elementary school. For these classes, we purchase curriculum and other materials in two languages and generally have two teachers (one in each language) for the students. Because of these factors, our costs for these classes will appear disproportionate to single language classes in our District and in other Districts. Can you tell us how we could record these costs for a dual language classes?*

*Response: We recognize the uniqueness of a dual language program and the costs associated with dual language classes. For such classes in Elementary Schools, the cost should be divided proportionally between Subject 0600 (ESL/Bilingual) and either Subject 0000 (General Education) or Subject 0010 (Elementary – Foreign Languages).*

*For Middle or High Schools, costs should be divided proportionally between Subject 0600 (ESL/Bilingual) and either Subject 0000 (General Education) or Subject 0700 (Foreign Languages).*

FAQ280 Athletic Supplies used for Athletics

*Keywords: Object 56101; Object 56116; Athletic Supplies; Function 213; Program 80; Program 90; Subject 2200 Series*

*Question: Object 56116 (Athletic Supplies) currently requires the use of Function 213 (Extracurricular) only, but may intersect with any Program or Subject. Should Object 56116 be restricted to only intersect with Program 90 (Co-curricular and Extracurricular Activities) and the Subject 2200 Series (Co-curricular Activities – Athletics)?*

*Response: To improve reporting and clarity, the definition of Object 56116 is restricted to relate specifically and only to Athletics as are defined in the Subject 2200 Series (Co-curricular Athletics). The accounts in Subject 2200 Series are based on the Interscholastic Athletic Competition Guidelines. Accordingly, the Object Intersection Rules for Object 56116 require the use of Program 80 (Community Service Programs), Program 90, and Subjects in the 2200 Series only.*

*For athletic supplies not associated with the competitive sports in Subject 2200, use Object 56101 (General Supplies and Materials).*

FAQ282 Accounting for Sabbatical programs

*Keywords: Object 51134; Sabbaticals*

*Question: Historically, Object 51134 (Sabbatical) allowed the use of most Program and Subject accounts associated with Expenditures. Since Sabbaticals are not related to specific programs nor associated with current instruction of students, should the Object Intersection Rules for Object 51134 be restricted to Program 00 (Other Programs) and Subject 2500 (Non-Instruction)? Also, what Job Classification and Function accounts should be used?*

*Response: Restricting the use of Object 51134 to Program 00 and Subject 2500 will appropriately reflect the substance of the transaction. The Job Classification account used should be the same account that would be used if the employee were not on a sabbatical. Only Function 223 may be used.*

FAQ283 Guidance on the use of Program 00 and Program 10

*Keywords: Program 00; Program 10; Function 223*

*Question: Can you provide guidance on when Program 00 should be used and compare that with Program 10?*

*Response: Yes. A Program is a plan of activities and procedures designed to accomplish a predetermined and broad set of objectives. Several broad program areas have been identified that are intended to capture similar instructional services delivered to both public and charter schools. The program classification provides Districts with a framework to classify instructional and other expenditures by program to determine costs. The numbering methodology and content for this segment will be uniform in UCOA.*

*The definitions of Programs 00 and 10 are provided below:*

Program 00 Other Programs

Activities not associated with the 10-99 categories. The primary purpose of Other Programs is to assure comparability of the other program categories for school-to-school, district-to-district, and Rhode Island-to-other states by isolating out those costs not associated with the regular school day and regular school year into Other Programs. These other programs may have great value, but not all schools, districts, and states provide these services on a consistent basis. Therefore, they should be isolated in Other Programs because inclusion of these expenditures in another program category could make the results for analysis purposes less comparable.

This account is also used as the “None” account for the Program segment.

*Use of this account should be limited.*

Program 10 Regular Elementary/Secondary Education Programs

Activities that provide students in pre-kindergarten (pre-kindergarten refers to all programs and ages preceding kindergarten, including infant and early childhood programs) through grade 12 with learning experiences to prepare them for further education or training and for responsibilities as citizens, family members, and workers. Regular programs should be distinguished from programs that focus on adapting curriculum or instruction to accommodate specific needs (such as LEP/ELL) or disability (Special Education) and from career/technical programs that focus on career skills.

Includes alternative education programs that focus on the educational needs of students at risk of failing or dropping out of school because of academic, behavioral, or situational factors. Also includes programs associated with gifted and talented students, and Performance Based Graduation requirements.

*Technical Guidance*

*Program 10 will be used in UCOA more than any other program, owing to the “General Education” nature of the account. This definition is meant to encompass activities that are* ***directly and indirectly*** *related to providing learning activities. Examples of direct activities include those in classrooms, library services, and curriculum development. In most cases, those activities related to Function accounts in the 100-200 series, and Functions 511 and 512 are considered directly related. Other uses include those Objects where Program 10 is dictated by an Object Intersection Rule.*

*As noted, the definition is also meant to encompass those activities that are* ***indirectly*** *related to supporting learning activities. These include such items as Food Services, Transportation, Custodial services, and Utility costs, etc., that are related to the buildings and facilities that are used for Educational activities.*

For both direct and indirect activities, for any Object where the Object Intersection Rule allows the use of all program or nearly all Program accounts, the facts should be analyzed to determine the proper Program account to be used in this order:

* Determine if the “specialized” Program accounts are applicable - if the activities are best addressed by the use of Program accounts such as Special Education (Program 20), or Career and Technical Education (Program 30) or other specific Programs in the 40, 50, 60, 70, 80, or 90 account series, they should be used.
* Where none of the specialized accounts apply, determine if Program 10 or Program 00 may be used.
* Where none of the specialized accounts apply and the facts indicate that **direct or indirect** activities are related to General Education, Program 10 (including Program 11-19 as applicable and available) should be used.
* Where none of the specialized accounts apply and the expenditure is **not** related to General Education activities, (examples include Debt Service costs, Capital improvement costs, Retiree costs, Legal Settlements), then Program 00 should be used.

There are certain Objects that require Program 00 only. These include payments to Retirees and Debt Service payments, both of which are legal requirements, and indirectly related to education of students. There are many Objects where Program 00 is allowed; however, they should be used only when another Program account is not relevant to the facts. Accordingly, the use of Program 00 should be minimal.

FAQ284 Payments for Debt Service and Retiree Benefit Costs

*Keywords: Debt Service Payments; Retiree Benefits; Location 02001; Location Type 16000; Location Type 18000*

*Question: How do we account for Debt Service payments and payments to and for the benefit of Retirees?*

*Response: For Debt Service payments and payments to and for the benefit of Retirees use the following Account Strings:*

*Debt Service*

*Fund – Use the appropriate account as allowed pursuant to the Object Intersection Rule for the Object selected from the Object 58300 series*

*Location – 16000 only*

*Function – Use the appropriate account as allowed pursuant to the Object Intersection Rule for the Object selected from the Object 58300 series*

*Program – 00 only*

*Subject – 2500 only*

*Job Classification – 0000 only*

*Retirees*

*Fund – Use the appropriate account as allowed pursuant to the Object Intersection Rule for the Object selected from the Object 51000 or 52000 series*

*Location –18000 only*

*Function – 432 only*

*Program – 00 only*

*Subject – 2500 only*

*Job Classification – 5100 series only*

*Note: Location 02001 (Retirees) {or any other Location Type 02 department} may not be used for payments to and for the benefit of Retirees. Location 02001 and Location Type 02 accounts are Business departments and should only include the administrative costs associated with such department.*

FAQ286 20% Hands-On Rule and the Location Segment for Salary and Benefit Costs

*Keywords: Location Accounts; 20% Hands-On Rule; Salary and Benefits; Multiple Roles; Object 51000 Series; Object 52000 Series*

*Question: There exists a rule in the* ***UCOA Accounting Manual*** *known as the “20% Hands-On Rule” which states (in part) that “if an employee has a “Hands-On” relationship to multiple activities being performed and performance of those duties requires a minimum of 20% of their time, those costs must be charged to the appropriate Function accounts accordingly”.*

*Not related specifically to different jobs, but rather different locations, we have several employees who perform their duties at multiple locations. Some are major parts of their time, while others require limited time. Is there, or should there be, a similar rule related to Locations?*

*Response: We believe this concept may be applied to different locations as we recognize that many different types of employees will serve multiple locations. We also believe the application of the rule should also be pegged at 20%. Therefore, the 20% Hands-On Rule related to Locations is as follows:*

*20% Hands-On Rule: If an employee performs their job requirements at multiple Locations and performance of those duties requires a minimum of 20% of their time to any given Location, those costs must be charged to the applicable Location accounts accordingly. If, however, the performance of duties at any given Location is less than 20% of their time, charges to those locations are not required, but are permissible.*

FAQ287 Comparison of Functions 214 and 216

*Keywords: Function 214; Function 216; Subject 2500; Subject 0000; Subject 2100 Series*

*Question: Can you explain the differences between Function 214 (Student Services – Instructional Related) and Function 216 (Student Health Services - Medical)? Can they be used interchangeably?*

*Response: Functions 214 and 216 are related in that they are both focused on Student Services – one related to Instructional characteristics (214) and the other to Health and Medical qualities (216). They may not be used interchangeably as the focus of each is absolutely and entirely separate from the other. Further, we also see distinction in accounting application in the Subject segment. Generally speaking, Function 214 may align with any Subject except Subject 2500, unless required by an Object Intersection Rule, whereas Function 216 will most often align with Subject 2500 and the Subject 2100 Series, unless the Object Intersection Rules for the specific Object account used requires otherwise.*

*One noteworthy exception is for costs associated with Nurses and other non-standard instructors included in Function 216 who teach classes representing* ***more*** *than 10% of their time. In this situation, the Function will be 216 (related to Nurses or Medical issues, and the Instruction-related costs are to be charged to Subject 0000 (General Education), unless the application of the rule would violate an Object Intersection Rule.*

FAQ288 Amended Object Intersection Rules for Class Coverage and Salaries of Substitutes

*Keywords: Object 51339; Object 51115*

*Question: Object 51339 (Class Coverage) contains very specific requirements for intersections with Function, Program, Subject, and Job Classification. The purpose of this account is to capture costs wherein Certified Teachers receive compensation for acting in the capacity of a Substitute Teacher, wherein a Substitute Teacher is not available. Some Districts have requested expansion of the Object Intersection Rules to include additional Functions, Programs (including Special Education), and Subjects. Should the list of allowable intersections be expanded for Function, Program, Subject, and Job Classification?*

*Further, can this same question and methodology be applied to Object 51115 (Salaries – Substitutes)?*

*Response: During our review of historic data, we noted the use of Functions in the 300 and 500 Series as well as other 100 and 200 Series accounts with these Object accounts. The required use of Functions 112 (Substitutes) and 222 (In-Service, Staff Development, and Support) is designed to capture the intent of Object 51339. We also noted the use of numerous Job Classifications other than those required. Job Classifications 1294 through 1299 (Substitutes) are also designed to capture the essence of this Object. This Object is designed to specifically relate to only Certified Teachers.*

*For* ***Object 51339*** *(Class Coverage), the following are the current Object Intersection Rules:*

| ***Segment*** | ***Object Intersection Rules (OIR’s) for Object 51339*** |
| --- | --- |
| Fund | Use any Fund Type except 40 and 90. |
| Location | Use Location Types 03 through 13 and related school locations, provided however, Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999 may not be used. |
| Function | Use Functions 112, 211, 212, and 222 only with Job Classifications 1295-1299. Use Function 113 with Non-Certified Teachers in the Job Classification 4600 series. For Out-of-District Locations, use Function 431 only. |
| Program | Use any Program except 00, 97, 98, and 99. |
| Subject | Use any Subject except 2500, 9700, 9800, or 9900. Refer to the General Function/Subject Rules and the required Location Type/Subject Rules for guidance on determining the proper Subject account(s) to use with Function and Location accounts, respectively. |
| Job Class | Use Job Classifications 1295 through 1299 only with Functions 112, 211, 212, and 222 only. Use Job Classifications in the 4600 series for Non-Certified Teachers used with Function 113 only. No other Job Classifications may be used with this Object. |

*For* ***Object 51115*** *(Salaries – Substitutes), the following are the current Object Intersection Rules:*

| ***Segment*** | ***Object Intersection Rules (OIR’)s for Object 51115*** |
| --- | --- |
| Fund | Use any Fund Type except 40 and 90. |
| Location | NOTE: Location Allocation Accounts 03999, 04999, 05999, 08999, and 99999 MAY be used with this Object, but Location Account 99999 MAY NOT be used with Substitute Teachers.  Use any Location Type and related departments or school locations except Location Types 16, 18-20, and Locations 99996, 99997, and 99998.  In addition to the above noted restricted accounts, Substitute Teachers may also not align with Location Types 00, 01, 02, and Location 99999. |
| Function | For **certified Substitute Teachers** (Job Classifications 1294 - Long-Term Substitute Teachers and 1295-1299 Short-Term Substitute Teachers), use only Functions 112, 221, 222, and 431. When Function 112 is used with Job Classification 1294 use the Subject for the job for which the Substitute has been engaged to replace. When Function 112 is used with Job Classifications 1295-1299 use Subject 0000 only. Job Classifications 1294-1299 may also be used with Functions 221, 222, and 431 with the Subject that is assigned to the Teacher for which the Substitute Teacher has been engaged to replace. Function 431 is only used with Out-of-District locations, Location Types 07, 08, 10, 11, 12, 13, and 15.  For all **other Substitutes**, use any Function except 000, 111, 112, 411, 421, 432, 441, 997, and 998 that matches the Job Classification of the employee for the Substitute has been engaged. For non-Substitute Teachers, Function 431 is only used with Out-of-District locations, Location Types 07, 08, 10, 11, 12, 13, and 15. |
| Program | Use any Program except 00, 97, 98, or 99.  For **Substitute Teachers**, use the appropriate Program for the class for which the Substitute has been engaged. The Subject account should be used as a guide, as applicable.  **For all** **other Substitutes**, use the appropriate Program for the job for which the Substitute has been engaged that matches the Function, Subject, and the Job Classification of the employee for which the Substitute has been engaged. |
| Subject | Use any Subject except 9700, 9800, or 9900.  For **Substitute Teachers** with Function 112, use only Subject 0000 for Job Classes 1295-1299 and for Long Term Substitute Teachers, (Job Class 1294) use the Subject for the job for which the Substitute has been engaged to teach. For Substitute Teachers with Functions 221 and 222, use the appropriate Subject that is assigned to the Teacher for which the Substitute has been engaged to replace, provided however, when a Substitute Teacher teaches multiple subjects in a given day (e.g. Math and English), Subject 0000 may be used in place of the specific subject for which they are subbing. Use of this exception should be limited.    **For all** **other Substitutes**, use the Subject for the job for which the Substitute has been engaged that further matches the Function and the Job Classification of the Employee for which the Substitute has been engaged. |
| Job Class | Use Job Classification accounts 1294-1299 and only with Functions 112, 221, 222, or 431 for **Substitute Teachers**.  **For all other Substitutes**, use either the specific Job Classification accounts identified for Substitutes or alternative, the Child level account may be as appropriate to the job of the Substitute. Currently, the Child Level accounts that contain Substitute Job Classification accounts are the following series: 1500, 1600, 1700, 2100, 2500, 4100, 4200, 4300, 4400, 4500, 4600, 4700, and 4900.  Refer to the UCOA Workbook for a list of all Substitute Job Classification accounts.  May not use Job Classifications 0000, 5100 series, 5200, 9700, or 9800. |

***Note: The rules associated with Benefit Accounts (Object 52000 series) which relate specifically to all Compensation accounts (Object 51000 series) are required to follow were also amended to follow the same revised guidelines as noted above, pursuant to the “Follow the Compensation Concept”.***

FAQ289 Substitute Teacher Salaries and the Subject Segment

*Keywords: Object 51115; Subject 0000; Program 40; Substitute Teachers; Order of Precedence; Subject 0600; Essence of the Flavor Concept*

*Question: We have Short-Term Substitute Teachers (Job Classification 1295-1299) for which we properly use Object 51115 (Salaries - Substitutes) for the salary costs for these teachers. Currently the Object Intersection Rules for Object 51115 with Function 112 requires the use of Subject 0000 for Substitute Teachers and allows the use of any Program account except those for the Balance Sheet, Revenue, or Allocations. If the appropriate program to be used is Program 40 (Bilingual/ESL Education), which is often associated with Subject 0600 (ESL and Bilingual), which Subject account should be used, Subject 0000 or Subject 0600? Can you clarify the Order of Precedence, or the order in which different rules are to be applied?*

*Secondarily, if the use of Subject 0600 with Program 40 is not allowed with this Object, should it be modified to accommodate this example?*

*Response: Pursuant to UCOA, several types of rules have been designed and must be adhered to in a specific Order of Precedence as follows:*

* ***Object Intersection Rules*** – These are rules that have been designed for each Object Expenditure account. These rules take precedence over all other rules should there be a conflict between another rule and an Object Intersection Rule. The Object Intersection Rules are located in the Expenditures chapter following the description of each account.
* ***Header Account Rules*** – These are rules that restrict the use of “Header” accounts from postings of transactions. Those specified Header accounts that contain this rule are used for roll-up reporting purposes only.
* ***Mandatory Method Rules*** – These rules identify specific accounting methods or procedures to be applied to various segments in the UCOA. Mandatory Method Rules must be followed unless the application of the rule would violate an Object Intersection Rule for the specific Object to be used.

An example is the rule that prescribes the Programs that can be used with Subject Series 2100 for Special Education. Mandatory Method Rules that affect each Segment are included in the chapter for each Segment.

* ***Allocation Rules*** – These rules are defined in the Object Expenditure accounts, and used in the other Segments. They dictate to which accounts the “999” Allocation Holding Accounts may be used for each applicable segment of the UCOA. The Allocation process will be performed by the UCOA Allocation Tool and the results posted in the UCOA Database. The results will NOT be posted to the books of the District.
* ***General Rules –*** *There are several types of General Rules, which are secondary to the* above rules. These rules provide guidance on selecting the proper Segment accounts to match Expenditure Object accounts where specificity has not been provided by an Object Intersection Rule. A General Rule must be followed unless it is inconsistent with an Object Intersection Rule or a Mandatory Method Rule. The following types of General Rules are included: General Function/Subject Rules, General Function/Job Classification Rules, General Function/Location Rules, and General Program/Subject Rules.

An example is “Function 512 must align with Subject 0000”. Another example is the General Function/Subject Rule which provides guidance on the use of Functions with Subjects 0000 and 2500. General Rules that affect each segment are included in the chapter for each Segment.

* ***Optional Use Rules*** – These rules specify accounts where flexibility and options have been provided. The first, Optional Use Rules, specifies that the use of an identified account with the Expenditure Object accounts is not required, but may be used. The second, Optional Detail Account Use Rules, specifies that use of the detail level accounts (lowest level in the Numbering Hierarchy for each segment) may be used at the option of the user and is not required. If not thus specified, the use of the lowest level account in each Segment is required, where applicable.
* ***Guidelines*** – Guidelines are items like the Function/Job Classification Matrix which was developed to assist Districts in the preparation of Account Strings pursuant to UCOA. The Matrix is designed to provide guidance for the most common or frequent intersections of the Function and Job Classification segment. The Matrix does not preclude other intersections not affirmed by the Matrix if the intersection in question does not violate a General Rule or an Object Intersection Rule. This holds true for other Guidelines.
* ***Data Upload Method Rules*** – These rules define specific requirements for providing data to the UCOA Database. This does not affect daily use of UCOA; it is related to reporting purposes only.

*Related to the first question, the Object Intersection Rules for this Object require the use of Subject 0000 only in conjunction with Function 112 for Short-Term Substitute Teachers, which takes precedence over the common association of Program 40 and Subject 0600.*

*Related to the second question regarding whether this Object allows the use of Subject 0600 with Program 40, the following guidance in provided.*

*One of the major objectives of UCOA is to isolate costs in order to capture the “Essence of the Flavor Concept” of the transaction in the various segments of UCOA. Typically, when analyzing how to capture the “Essence of the Flavor Concept” we examine the Program and Subject accounts. This is true in this example, except the Object Intersection Rules, which have the highest Order of Precedence, requires only Subject 0000. Accordingly, the appropriate way to capture the “Essence of the Flavor Concept” in this example, is to do so using the Program segment.*

*To recap, in order to meet the need to capture the “Essence of the Flavor Concept” objectives, the goal is to isolate costs in various segments of UCOA. In this example, we could capture the costs of ESL by using Program 40 and the Substitute “flavor” in Subject 0000 for General Education. This is consistent with the current Object Intersection Rules for Object 51115.*

*Therefore, the use of Subject 0600 is not appropriate when Function 112 is used. If Function 221 or 222 had been used, then Subject 0600 (if appropriate) would have been required pursuant to the Object Intersection Rules for those Functions in Object 51115.*

FAQ290 Professional Development Costs and the Subject Segment

*Keywords: Object 51113; Object 51304; Object 51302; Object 51303; Object 53301; Subject 0000; Subject 2500; Professional Development; Professional Days*

*Question: Can you recap the rules for the Professional Development-related Objects related to the Subject accounts?*

*Response: The following is a summary of the Object Intersection Rules for the five accounts along with the modified method related to the Subject segment only.*

| ***Object*** | ***Object Intersection Rules for the Subject segment*** |
| --- | --- |
| 51113 – Professional Days | For applicable employees, use the same Subject account number as is used with the primary Object account - Object 51110 (Regular Salaries), or if Object 51110 is not applicable, with Object 51115 (Salaries - Substitutes), Object 51308 (After School Programs) or Object 51338 (Summer Pay).  Subjects 9700, 9800, and 9900 may not be used. |
| 51302 – Professional Development – School | For employees whose Function account is in the 100 or 200 Series (including 216), 511, or 512 as used with Object 51110 (Regular Salaries), use the specific Subject account for the subject for which Professional Development was provided, pursuant to the “*Follow the Topic Concept*”.  If not Subject-specific for General Education subjects related to Instruction, use Subject 0000. For courses not related to a specific or Instruction, use Subject 2500.  For employees whose Function account is in the 300 or 400 Series, 521, 531, or 532, as used with Object 51110 (Regular Salaries), use Subject 2500 only.  Subjects 9700, 9800, and 9900 may not be used. |
| 51303 – Professional Development – District | For employees whose Function account is in the 100 or 200 Series (including 216), 511, or 512 as used with Object 51110 (Regular Salaries), use the specific Subject account for the subject for which Professional Development was provided, pursuant to the “*Follow the Topic Concept*”.  If not Subject-specific for General Education subjects related to Instruction, use Subject 0000. For courses not related to a specific or Instruction, use Subject 2500.  For employees whose Function account is in the 300 or 400 Series, 521, 531, or 532, as used with Object 51110 (Regular Salaries), use Subject 2500 only.  Subjects 9700, 9800, and 9900 may not be used. |
| 51304 – Trainers | Use the same Subject account number as is used with Object 51110 (Regular Salaries) for each employee. Subjects 9700, 9800, and 9900 may not be used. |
| 53301 – Professional Development and Training Services | Use the specific Subject account for the subject to which Professional Development Services are rendered (“*Follow the Topic Concept*”). For General Education courses related to Instruction, use Subject 0000. For courses not related to a specific Subject or Instruction, use Subject 2500.  Subjects 9700, 9800, and 9900 may not be used. |

FAQ291 Newport County Region SEP – Special Accounting Rules

*Keywords: Newport County Regional SEP; NCRSEP; Special Accounting Rules*

*Question: Are there special rules associated with payments made to the Newport Region SEP?*

*Response: For those Districts that use the Newport County Region SEP (NCRSEP), the following rules and procedures were adopted:*

* + - 1. *The Location account for NCRSEP shall be 01405 (Education Services – Office of Administration of Special Education), provided however the Location account will be as specified in the Object Intersection Rules for Objects that require such specificity and the Location account used for the costs associated with the NCRSEP Business Manager shall be 02103 (Business Services – Budget Office - Non Local).*
      2. *The costs of Regional Teachers (Specialists) are shared by the participating Districts on a prorated formula basis. It is recognized and understood that as a result of using this method, some Districts will incur costs for Specialists for whom they have no students assigned to that Specialist. All participating Districts acknowledge and agree this is considered a cost of membership in the program and the benefits of this method outweigh the costs of tracking and identifying the activities of each Specialist.*
      3. *The Location account for Regional Specialists will be the Location to where each is assigned and spends the majority of their workday, for example at “ABC Elementary School” (03XXX) for the District that includes ABC Elementary School. When the cost for that Regional Specialist is apportioned using the percentage formula, the cost apportioned to Districts that do NOT include ABC Elementary School shall use Location Type 07 and the District ID number of the District that owns ABC Elementary. Specifically, Little Compton will be 07180; Middletown, 07190; and Tiverton, 07330.*
      4. *Some Regional Specialists salaries and benefits are actually paid directly by each District (employees of the District), but which may perform duties for other members. For these costs, each District receives a “credit” against the apportionment bill from the NCRSEP. The employee costs will be paid by the District and the “credit” accrued until the end of the year, when an analysis will be performed by NCRSEP and the apportionment finalized.*
      5. *When recording costs for Location Type 07 for costs associated with other Districts, use Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs). For “credits” received, use Function 111 (Instructional Teachers).*
      6. *All other rules and procedures of UCOA will apply except as contra-indicated above.*

FAQ292 Fund Balance Accounts

*Keywords: GASB 54; Fund Balance Accounts*

*Question: What Fund Balance Accounts are required to be used in UCOA?*

*Response: The Fund Balance accounts required in UCOA are those specified in GASB 54 as noted below. Please refer to GAAP for technical guidance for each type.*

|  |  |  |
| --- | --- | --- |
| *Account Number* | *Account Name* | *Applicable Fund Types* |
| 313xx | Fund Balance - Unassigned | Fund Types 10-50 |
| 314xx | Fund Balance - Assigned | Fund Types 10-50 |
| 315xx | Fund Balance - Restricted | Fund Types 10-50 |
| 318xx | Fund Balance - Committed | Fund Types 10-50 |
| 319xx | Fund Balance - Non-Spendable | Fund Types 10-50 |
|  |  |  |
| 321xx | Fiduciary Funds – Net Assets Held in Trust | Fund Types 80-90 |
|  |  |  |
| 343xx | Proprietary Fund Balance - Unassigned | Fund Types 60-70 |
| 344xx | Proprietary Fund Balance - Assigned | Fund Types 60-70 |
| 345xx | Proprietary Fund Balance - Restricted | Fund Types 60-70 |
| 347xx | Proprietary Fund Balance - Committed | Fund Types 60-70 |
| 348xx | Proprietary Fund Balance **-** Non-Spendable | Fund Types 60-70 |

FAQ294 Severance Payments and the Job Classification Segment

*Keywords: Object 51322; Severance; Retirees; Job Classification 5100*

*Question: We charged Severance pay to Job Classifications in the 5100 Series for Retirees. We made severance payments in the year after an employee left, thus we paid it to retirees not employees who are about to retire. This was noted as an error on our Data Submission file. How should this be recorded in UCOA?*

*Response: This relates to Object 51322 (Severance). The Object Intersection Rules require the Location, Program, Subject, and Job Classification to be charged to the account assigned at the time of the severance. This does not refer to the payment of the severance, but rather the act of severance.*

*Severance is related to working, not retirement. Accordingly, costs associated with Location, Program, Subject, and Job Classification should be aligned to the job that was performed that “earned” the Severance. Accordingly, the use of Job Classification 5100 Series is not appropriate since an active employee would not be assigned to those Job Classification accounts.*

*This question is more related to the timing of the payment and not the liability created by the employee leaving. The timing of the payment should not impact the accounting treatment. The definition of Object 51322 has been modified to clarify this policy.*

FAQ295 Accounting for Equipment as an Asset or Supply

*Keywords: Object 56000 Series; Object 57000 Series; Equipment; UCOA Capitalization Policy; UCOA Tangible Personal Property Policy*

*Question: For equipment meeting the requirements of the UCOA Capitalization Policy, we used the Object 57000 Series (Property) pursuant to the rules in the* ***UCOA Accounting******Manual****. For lower dollar items such as a used desk purchased for $300, our auditors suggested we should have used the Object 56000 Series (Supplies) instead. Further, the auditors stated equipment not meeting the requirements of the UCOA Capitalization Policy should be recorded in the Object 57000 Series. Can you provide guidance?*

*Response: The accounting treatment used for the used desk is correct, but not for the reasons stated; the UCOA Rules have been misinterpreted. Here is why:*

*The UCOA Capitalization Policy does not address where to account for assets purchased; it only address what property levels are to be “tagged” for tracking and inventoried, and the criteria for capitalization on the Balance Sheet. The UCOA Tangible Personal Property Policy is the definitive guidance related to which Object Expenditure accounts to use. Specifically, this policy is as follows:*

***UCOA Tangible Personal Property Policy:*** *For Object Expenditure purposes, the following criteria will apply:  Tangible,* ***nonexpendable****, personal property that has a useful life of more than one year shall be recorded in specific Object accounts in the 57000 (Property) Series. Tangible,* ***expendable****, personal property, irrespective of the length of the economic life is recorded in the Object 56000 (Supplies) Series.*

*In the example, a used desk was purchased for $300 and initially accounted for as a Supply in the 56000 Series. This is incorrect. By definition, it is a tangible, nonexpendable personal property asset with a useful life of more than one year and should be recorded in the 57000 Series. If however, the asset is deemed to not have a useful life of more than one year or is a Supply, it would have been properly recorded in the Object 56000 Series.*

*To summarize, given the facts provided, the District properly recorded this asset in the 57000 Series. Please note that this issue is not related to the UCOA Capitalization Policy, but rather is based on whether the asset is expendable or nonexpendable, according to the UCOA Tangible Personal Property Policy.*

FAQ296 Accounting for the Purchase of Kitchen Equipment

*Keywords: Object 57305; Contra Accounts; Kitchen Equipment*

*Question: What Account String is proper for the purchase of kitchen equipment to be used in the Food Service Program? Is the following Account String correct?*

*60010000-05106-312-10-2500-57305-0000*

*Response: The proposed Account String is correct.*

*Please note that these assets will most likely need to be capitalized in accordance with the District’s Capitalization Policy, which result in recording the value on the Balance Sheet. In accordance with UCOA requirements, the Expenditure will also need to be as an asset. When this is done, the use of Object 77305 (Contra Asset) will need to be credited to balance the transaction. Refer to the Expenditure Chapter of the* ***UCOA Accounting Manual*** *for more information on the use of Contra Accounts.*

FAQ297 Accounting for the Purchase of an Office Trailer

*Keywords: Object 57201; Office Trailer; Building Purchase*

*Question: Would the purchase of an office trailer be considered a Vehicle (57301) or Equipment (57305)?*

*Response: An office trailer is neither a vehicle, nor is it equipment. We believe the appropriate account is 57201 (Buildings Purchase). The definition does not specify the building be permanently anchored to the ground, only that it is a building that has been purchased.*

FAQ298 Retrofit work for which rebates were received

*Keywords: Retrofit Work; National Grid; Rebates*

*Question: We have paid for heat/lighting retrofits for which we received rebates from National Grid in the same year as the expense. Is this revenue or an offset to the expenditure?*

*Response: These are offsets to the Expenditures account used, not revenue.*

FAQ299 Allocating Costs when Allocation Accounts are not allowed

*Keywords: Location Accounts; Object Series 57300; Allocation Holding Accounts*

*Question:  There are several Object accounts where we would like to use Allocation Holding Accounts but the* ***UCOA Accounting Manual*** *states that Allocation accounts are not allowed with those Objects. Can you provide guidance as to what to do if Allocations accounts are not allowed?*

*For example, we budgeted to purchase maintenance vehicles (Object 57301) this year. These vehicles will serve all schools and/or locations within the District. Should we use Location 02900 (Building Operations) and not distribute the cost to other locations?*

*We have a similar situation with Technology costs for software (Object 57311). When we purchase software, it benefits all schools and/or locations. It would seem this should be allocated; however, it cannot be allocated. Should the cost be charged to Location 02400, 02401, or 02402?*

*Response: None of the accounts in the Object 57300 family allow for Allocation. The useable methods based on Payroll, Meals, Square Feet, Students, and Teachers methods are not appropriate for these types of costs. The other method, Transportation is based on the metric of Students Riding Buses, which may be applicable to a few of these accounts, but not to the ones in question.*

*Our intent was for these types of costs to be recorded directly in each appropriate account and not to be allocated. Accordingly, this requirement does not entail costs be charged to only one Location account; multiple accounts are appropriate. Using an allocation method for vehicles or software could entail tracking usage in some manner which may not be very cost-effective. Our recommendation in this situation is to estimate the usage at the outset and determine the percentage of use with each applicable location.*

*For Vehicles, Location 02900 is acceptable, but if it truly will benefit more than one location, then the above described method is more appropriate.*

*For Technology Software, Location 02401 would be acceptable if the software is oriented to Data Processing. Location 02402 would not be acceptable if the software is oriented to Educational Technology; instead use an appropriate account in the Location Type 01 accounts. But if the expense relates to Students, this should be charged to Schools as noted above. Because of the nuances to this issue, Location 02400 should not be used.*

FAQ300 Accounting for Youth Work Experience Training Program

*Keywords: Job Classification* *4633; Youth Work Experience; Student Interns; Summer School*

*Question: We received a federal grant for a six-week youth summer academic enrichment/career exploratory/work experience training program. All of the student participants received Work Completion/Participant Stipends (no benefits or FICA deducted). We are unsure how to classify such an expenditure. Can you provide guidance?*

*Response: Since this is related to Summer School, use Locations 23907, 24907, or 25907 as appropriate.*

*The Function can be 213, 214, or 433, depending on how you look this. None of these actually speak to the actual facts, but they seem to come closest when you broaden the interpretation. We lean toward 213 as this does appear to be an Extracurricular activity.*

*For Program and Subject, use 62 and 2702, respectively, since these are Summer School activities.*

*We perused the Objects for something on-point related to additional compensation and stipends and did not find anything that worked exceedingly well. However, when looking at the Job Classifications we did encounter Job Classification 4633 (Student Interns). Accepting this Job Classification as logical and representative of the point of this program, we selected 51110 (Regular Salaries).*

*The whole Account String is:  FUND Source as appropriate – 2X907–213–62–2702–51110–4633.*

FAQ301 Accounting for Insurance Deductible

*Keywords: Object 54300 Series; Insurance Deductible; Insurance Reimbursement; Repairs and Maintenance*

*Question: We had an insurance claim for damage to the high school that has a deductible. The insurance company initially paid the entire bill. We need to reimburse them. What Object account should we use to record the reimbursement?*

*Response: Use one or more of the 54300 Series accounts since the payment is related to Repair and Maintenance work; which one or ones will depend on the circumstances.*

FAQ302 Accounting for 230 day Student

*Keywords: Subject 2104; 230 Day Student; IEP; Paraprofessionals*

*Question: If a student has an IEP that calls for 230 days of instruction, do we record charges for the Teacher and the Paraprofessional who instruct them during the regular 180 day school year to Subject 2103 and then setup the ESY stipend accounts with Subject 2104, or do we set the Teacher and the Paraprofessional who instructs them during the regular 180 day school year to Subject 2104 (Special Class – Extended School Year) because the student is a 230 day student?*

*Response: This is an area where the Special Education rules should dictate UCOA guidelines. Unless the Special Education guidelines state differently, an acceptable solution is to use Subject 2104 to reflect the 230 day requirement.*

FAQ303 IEP’s for Behavioral Issues

*Keywords: Program 12; Program 20; IEP; ALP; Alternative Learning Program*

*Question: Ninety percent of the students in our ALP program have IEP’s, mostly for behavioral issues. Should Program 12 be used if these students have IEPs? If Program 20 is used, what Subject would apply to these students?*

*Response: Here are the definitions of Program 12 and Program 20:*

**12**     **At Risk/Alternative Education Programs.** Activities for students assigned to alternative campuses, centers, or campus-based classrooms designed to provide improved behavior modification and/or an enhanced learning experience. Typically, alternative education programs are designed to meet the needs of students that cannot be addressed in a traditional classroom setting.

**20     Special Education.** Special Education includes activities for elementary and secondary students (pre-kindergarten through grade 12) receiving services outside the realm of “regular programs”. These services are related to the categories noted below. The Special Education category excludes students receiving services related to gifted and talented programs.

*We understand ALP to stand for Alternative Learning Program, whereas we use the term Alternative Education Programs in the definition of Program 12. We draw a distinction between SPED students with physical and mental limitations and Non-Special Education students with behavior problems.*

*Following that premise, we believe that a student identified to belong in one of the Special Education categories noted in the* ***UCOA Accounting Manual*** *or identified by the School as a Special Education student would be captured in Program 20. Those outside of these categories should be captured in Program 12.*

*With Program 20, use Subjects from the 2100 Series (Special Education) only. With Program 12, use the appropriate Subject account as applicable, excluding the 2100 Series.*

FAQ304 Compensation costs for Parent Teacher Conferences and Senior Projects

*Keywords: Object 51113; Professional Days; Professional Development; Parent Teacher Conferences; Senior Project; E Portfolio; 20% Hands-On Rule*

*Question: Our teachers work 184 days per year. Three of those days are professional days which are allocated to Object 51113 (Professional Days). Other days are set aside for Parent Teacher Conferences at the Elementary/Middle schools and Senior Project/E Portfolio judging at the High school. To what accounts should we charge the Parent Teacher Conferences and Senior Project/E Portfolio judging days?*

*Response: The requirement to isolate Professional Days was due to a need to specifically identify Professional Development costs. Related to Parent Teacher Conferences and Senior Project/E Portfolio, these activities are normal activities for Teachers and do not appear to exceed 20% of their time. Therefore, they should be recorded in the same accounts as is recorded their base compensation and related benefits.*

FAQ305 Allocating costs to Clerks between Functions

*Keywords: Function 214; Function 512; School Clerks; 20% Hands-On Rule*

*Question: Our School Clerks perform student attendance, scheduling, and report card functions. Should we allocate a portion of their salary to Function 214 and a portion to Function 512?*

*Response: The 20% Hands-On Rule applies to the Function segment. If this work entails 20% or more of their time, it should be recorded in Function 214, if not, it remains in Function 512.*

FAQ306 Accounting for Bulk Purchases of Paper

*Keywords: Location 99999; Program 99; Subject 9900; Object 56101; Bulk Purchases; Allocation Methods*

*Question: We order paper for the district-wide printing during the summer. The use of the paper will be varied such that we would end up with many accounts if we had to break it down by location – each school, administrator, and department as well as the Function of each. Examples include business cards, envelopes, letterhead, and forms for the different schools and departments within those schools, etc. Last year we used Location 00000 (Central Office) and Function 332 (Business Operations) but are not satisfied that was correct. We considered Location 99999 (General Allocation Holding Account) but then how would we allocate these costs? By the numbers of pupils or square footage? Neither of the options seem appropriate. What would be the appropriate method?*

*Response: For analysis and illustrative purposes, we will assume the predominant Object to be used for this example will be 56101 (General Supplies). The best way to handle this is through the use of the Allocation Holding Accounts.*

*Allocation within the Function segment is not allowed. Therefore, segments that may use the Allocation accounts are Location, Program, and Subject. If Object 56101 is the Object to be used, the Allocation Method associated with this is Weighted Students. This will obviously work well for Allocation to Schools, but will not allocate any costs to Central Office departments as there are no Students aligned to Type 01 and 02 Location accounts.*

*Our recommendation is to determine how much of the cost should be allocated to Schools and use Location 08999, Program 99, and Subject 9900 to allocate costs, but multiple Function accounts will be required to be directly recorded. For non-School location supplies, those will need to be recorded to specific Location accounts since use of Location 99999 will drive costs to Departments as well as Schools, thus overstating costs at schools. For non-School location supplies, use Subject 2500.*

*Application of this methodology will appropriately result in charges to many accounts.*

FAQ307 Control Account Numbers

*Keywords: Object 69999; Object 79999; Revenue Control Account; Expenditure Control Account*

*Question: In our Accounting System, we need assigned numbers for a Revenue Control Account and an Expenditure Control Account. Can these account numbers be assigned?*

*Response: Yes. Use Object 69999 for Revenue and 79999 for Expenditures. These accounts are not to be included in the UCOA Upload Files.*

FAQ309 Coverage for Lunch Duty and Recess

*Keywords: Function 214; Function 312; Subject 2500; Object 51110; Job Classification* *4626; 20% Hands-On Rule; Lunch Duty; Recess Duty*

*Question: We have Paraprofessionals and part-time employees who cover both lunch duty and recess duties. What Function account should we use, 214 or 312?  Also, are Subject 2500 and Job Classification 4626 correct for these activities?*

*Response: Job Classification 4626 is acceptable. The question of which Subject and Function should be used can only be determined by examining the Object. There are no Objects which address the specific activities, however, the Objects that comes closest to the activities described are 51324 (AM/PM Supervision) and 51325 (Breakfast Supervision). Both relate to activities before or after school and one relates exclusively with serving food.*

*Object 51324 requires the use of Function 214, Program 10 Series, and Subject 2500. Object 51325 requires the use of Function 312, Program 10 Series, and Subject 2500.*

*This question centers on two issues – Recess and Lunch. Recess would suggest the use of Function 214 and Lunch would suggest the use of Function 312.*

*As noted, there are Object accounts in the Compensation area that are designated for before and after supervision and food service, but not during school. Barring the lack of required accounts for these activities, the use of Object 51110 (Regular Salaries) will be used. However, we can examine the aforementioned specific Objects for guidance related to the Function and Subject accounts to use.*

*For an individual employee, there is no need to allocate the time between Functions unless the time for one or the other exceeds the 20% Hands-on Rule. Assuming this is remote, it is a matter of picking one Function or the other. We believe Function 312 is best since the supervision (at least part of it) is related to Food Service Operations.*

*Function 312 also aligns with Subject 2500 which was also required in our reference Objects.*

FAQ310 Work Performed to Organize Special Education files

*Keywords: Function 231; Summer Office Work; Special Education*

*Question: We received a grant to hire teachers in the summer to organize the content of the record files for Special Education students. They did not instruct students but rather were organizing and documenting the information in the files. Is the following Account String correct?*

*21013100-01405-231-20-2131-51110-1100*

*Response: The proposed Account String is correct.*

FAQ311 Paraprofessionals assigned to Section 504 Students

*Keywords: Function 232; Paraprofessionals; Section 504; Special Education; Personal Care Attendants*

*Question: We have a One-on-One Paraprofessional for a Section 504 student at an Elementary School. The Paraprofessional provides Personal Care Attendant (toileting aide) services. What Location account should be used, 01406 or the school location account?  Do we use Function 113 or 232, Program 10 or 20, and Subject 2128?*

*Response: The existing rules related to Function 232 and Paraprofessionals were written specifically for Special Education Paraprofessionals who serve as personal care attendants. If there are Paraprofessionals performing personal care attendant service for a Non-Special Education student, it is reasonable these rules should also apply.*

*The rules associated with Function 232 for Paraprofessionals have been amended to accommodate this activity for any student. Accordingly for non-Special Education Section 504 students who require a Paraprofessional who serves as a toileting aide, Function 232 is appropriate with Program 10 and Subject 0000. Use the Location account for the specific schools involved.*

FAQ312 Location 00000 Uses

*Keywords: Location 00000; Object 54300 Series; Object 54904; Object 55121; Object 56215; Vehicle Maintenance; Vehicle Expenditures; Equipment; Repairs and Maintenance; Athletic Field; Office Storage Facilities*

*Question: Can you provide guidance on which Location accounts are to be used for various material/services that are for the entire district? We seem to use Location 00000 (Central Office) frequently and are concerned that this may not be the best account to use.*

*For example, we have various vehicles for the maintenance department. Is it proper to use Location 00000 for the repairs, registration, inspections, etc. associated with those vehicles?*

*Another example would be various repairs to mowers, snow removal equipment, etc., – machines that are used at various locations but not all so we don’t want to use Location 99999 (General Allocation Holding Account).*

*We also have a few locations such as the athletic field and a building where technology equipment and files are stored. We have utility charges and other costs. Is Location 00000 allowed for this?*

*Response: It is problematic to provide specific guidance without knowing which Object account(s) will be used. The Object Intersection Rules for each account will determine whether Location 00000 can be used. However, we can address this topic in general terms.*

*We believe Location 00000 should be used minimally for tracking costs, although it can be used as a Temporary Holding Account until more data is gathered to determine the appropriate account(s) to use.*

*Related to maintenance and repairs, those costs should be tracked in the appropriate accounts in the 54300 Series. Location 99999 may be used for vehicles and will follow the Weighted Transportation method for distributing costs. Other Repair and Maintenance accounts in the 54300 Series not related to vehicles will use the Weighted Square Feet method for allocation purposes.*

*Vehicle registration fees for Non-Transportation Vehicles are recorded in Object 54904 which requires the Weighted Square Feet method with Location 99999. For Student Transportation Vehicles, use Object 55121 which requires the Weighted Transportation method with Locations 03999, 04999, 05999, or 08999, but does not allow Location 99999.*

*Amounts for electric charges are recorded in Object 56215 which requires the Weighted Square Feet method, but the preference is to directly charge to specific locations.*

FAQ314 Donations by PTA’s, PTO’s, and other Agencies and Individuals

*Keywords: Fund Type 24; Object 41920; Donations; PTA’s; PTO’s; Agency Funds; Custodial Funds; Fund Type 90; Fund Type 2406; Raffle Sales*

*FAQ314 Updated effective 07/01/2020*

*Questions: We have four questions all related to Donations:*

*Question #1: We have solicited donations for the After School programs related to Fund 60030000 (Enterprise Fund). These would be analogous to annual fund donations for general school operations. The* ***UCOA Workbook*** *indicates it is acceptable to use Object 41920 (Contributions and Donations from Private Sources) with a number of Fund Types, and it seems logical to have this combination. Is this Object acceptable for this purpose?  We understand that larger restricted gifts might need to use a Fund Type 24 account.*

*Response to Question #1: Related to the first question, while it would be correct that Object 41920 may be used with several Fund Types, we would normally expect that Object to be mostly associated with Fund Type 24 (Local Revenue) accounts. This is due to restrictions on the use of these funds. Although by definition, Enterprise Funds have restricted-use characteristics, those are mostly related to the nature of the activities and services provided which generate fee-based revenue. For fund raising activities, we prefer the use of the Fund Type 24 Series owing to the restricted-use nature of these types of funds. Accordingly, Fund 60030000 is not an acceptable Fund to use based on these facts.*

*Question #2: We have multiple donations/donors specifically for ABC School. One of the donations is from the ABC School Activity Fund. Are we allowed to setup an individual School, within our district, as a Fund? Because the donations range from $2,500 to $7,000 and are all for one specific activity, having one Fund would help us manage the donations more efficiently. Also, is there an issue with the size of each donation? Please let us know how we should handle situations like this.*

*Response to Question #2: Related to the second question, in Fund Type 24 (Local Revenues) Series we have designated five categories of Local Revenue sources as follows:*

| Header Account No. | Name |
| --- | --- |
| 24010000 | Local Revenue – Foundations |
| 24020000 | Local Revenue – Unclassified |
| 24030000 | Local Revenue - Corporate Grants |
| 24040000 | Local Revenue - Private Donation and Grants |
| 24050000 | Local Revenue - Other Restricted |
| 24060000 | Local Revenue – Custodial Accounts Under the Control of the LEA |

*It is from this source that we will determine the proper Fund account to use. The criteria for determining the Fund to use follows:*

* *If the donor directs the use of the funds to be applied for a specific purpose, then use one of the accounts (or request a new one if necessary) in Types 2401, 2402, 2403, or 2404.*
* *If the donor only specifies that funds be used at a specific school, then use one of the accounts in the 2405 Series for school-types.*
* *If the LEA has authority of the use of monies, use Type 2406. Examples include, but are limited to, purchased supplies, equipment, and coach’s compensation.*

*We do not support the use of specific schools in this category; we believe the school-type is sufficient.*

*Question #3: We noted the existence of Fund 24040079 (PTO Donations). We also know that PTO’s can also be considered to be an Agency Fund (Fund Type 90) (effective 7/1/20, known as Custodial Funds) and accounted for in accordance with the rules associated with Custodial Funds). Can you clarify how items purchased by the District for Schools but reimbursed by PTA's, PTO’s, or Non-Profit Agencies are to be recorded? Are they to be recorded in Fund Type 24 (Local Revenue) or are they treated as Fund Type 90 transactions?*

*Response to Question #3:* ***Effective beginning in FY 20-21*** *- The collection and reporting of all transactions in Custodial Funds (Fund Type 90) is required by the Auditor General. Districts must collect and account for all transactions for all relevant* ***Asset, Liability, Equity, Revenue, and Expenditure accounts****. Therefore, if the source of the revenue is from a Custodial Fund, those transactions should be recorded in such Fund Type 90 account.*

*Prior to FY20-21 the following rules applied: Fund Type 90 accounts were referred to as Agency Funds. The collection and reporting of Agency Funds (Fund Type 90) was required by the Auditor General. Districts were instructed to collect and account for only the gross changes in each Agency Fund on the Balance Sheet. Districts were required to report Agency Funds in the annual audited financial statements as required by GAAP. These receipts were not considered revenue in UCOA.*

*Question #4: Our High School has conducted a raffle to raise money for the school's Service Learning program. The proceeds will be donated to the District for a specific purpose. Would the proceeds be recorded in a Local Revenue Fund or a Custodial Fund?*

*Response to Question #4: Since the use of funds is restricted, use a Local Revenue Fund in the 2405000 Series, not a Custodial Fund.*

FAQ315 Accounting for Nurses related to Adult Education, Summer School, After School, and Before School Activities

*Keywords: Function 216; Program 61; Program 62; Program 63; Program 64; Subject 2701; Subject 2702; Subject 2703; Subject 2704; Job Classification 1712; Nurses; Special Education;*

*Question: For Nurses in Summer School, what Function, Program, and Subject accounts should be used? What would be different if the nurse was associated with Special Education? Are these rules the same for Adult Education, Summer School, After School, and Before School activities?*

*Response: Beginning in FY 2012 for Non-Special Education for Summer School, the Location-Function-Program-Subject-Job Classification combo would be (23-25)XXX-216-62-2702-1712.*

*If this were for Special Education in Summer School, the rules are slightly different to accommodate both Summer School and Special Education considerations.*

*There are two concepts in this situation that must be followed. One is the “Essence of the Flavor Concept” and the other is the “Dual Identification Concept” which relates to Adult Education, Summer School, After School, and Before School activities.*

*In order to meet the need to capture the “Essence of the Flavor” Concept, the goal is to isolate costs in the various UCOA segments that provide the activity “flavors”. The Dual Identification Concept states that Adult Education, Summer School, After School, and Before School activities must be identified in at least two segments, one of which must be the Location segment (Adult Education - Location 14906, Summer School - Location Types 23-25, and After School - Location Types 33-35). The other may be either the Program segment (Adult Education – Program 61, Summer School – Program 62, and After School – Program 63) or in the Subject segment (Adult Education – Subject 2701, Summer School – Subject 2702, and After School – Subject 2703). In many cases, both the Program account and Subject account may also be used.*

*Accordingly, if we follow these Concepts, the proper Location-Function-Program-Subject-Job Classification intersection for a Nurse providing Special Education related services in Adult Education, Summer School, After School, and Before School:*

*For* ***Non-Special Education*** *Students*

*Adult Education: 14906-216-61-2500-1712 or*

*14906-216-61-2701-1712*

*Summer School: (23-25)XXX-216-62-2500-1712 or*

*(23-25)XXX-216-62-2702-1712*

*After School: (33-35)XXX-216-63-2500-1712 or*

*(33-35)XXX-216-63-2703-1712*

*Before School: (43-45)XXX-216-64-2500-1712 or*

*(43-45)XXX-216-64-2704-1712*

*For Special Education Students* ***only***

*Adult Education: 14906-216-20-21XX-1712*

*Summer School: (23-25)XXX-216-20-21XX-1712*

*After School: (33-35)XXX-216-20-21XX-1712*

*Before School (43-45)XXX-216-20-21XX-1712*

FAQ316 Use of Program 20 with Nurses and other Topics involving Nurses

*Keywords: Function 216; Function 222; Program 10; Program 20; Subject 2100 Series; Subject 2140; Subject 2500; Object 51110; Object 51115; Nurses; Substitute Nurses; Follow the Nurse Concept; Professional Development; Medical Supplies*

*Question: We have nurses in schools that have both General Education and Special Education students. Do we use Program 20 for all nurses? Or do we use Program 20 for nurses who solely support Special Education students?*

*Response: The rules associated with Nurses are simple, but there are variations that need to be understood. In basic terms, no, Program 20 is not used for all nurses, but is used with the activities that are associated with the Subjects in the 2100 Series (Special Education). With limited exceptions, when accounts in Subject 2100 Series are used, Program 20 is also used. When not performing Special Education-related work, Nurses are charged to the Program 10 Series.*

*When related to Special Education, a common (but not limited to) Subject account will be Subject 2140 (School Health Services and School Nurse Services). This is defined as health services that are designed to enable a child with a disability to receive a free appropriate public education (FAPE) as described in the child’s IEP. School nurse services are services provided by a qualified school nurse. School health services are services that may be provided by either a qualified school nurse or other qualified person.*

*Nurses (and related medical activities) are charged to Function 216 (Student Health Services – Medical).*

*Related to Non-Special Education activities, the default Subject for Nurses is Subject 2500, unless the application of the rule would violate an Object Intersection Rule. However, for Nurses who teach classes representing* ***more*** *than 10% of their time, Instruction-related costs must be charged to Subject 0000 (General Education) unless the application of the rule would violate an Object Intersection Rule. Those that teach classes representing* ***less*** *than 10% of their time, must charge* ***ALL*** *of their time to Subject 2500 (Non-Instruction) unless the application of the rule would violate an Object Intersection Rule.*

*For costs related to nursing such as Object 56115 (Medical Supplies), use the “Follow the Nurse Concept” method and charge Medical Supplies used by the Nurse for non-athletic activities to Function 216 and Subject 2500.*

*Costs related to Professional Development activities (Objects 51113, 51302, and 51303) associated with Nurses are to be included in Function 222 and Subject 2500.*

*Compensation for Substitute Nurses must follow the rules of Object 51115 (Salaries – Substitutes), which will follow the same Object Intersection Rules as applied to Nurses compensated in Object 51110 (Regular Salaries).*

*For more information related to Nurses, please refer to FAQ’s 85, 156, 188, 238, and 287.*

FAQ317 Substitute Teachers subbing for Teachers receiving Professional Development

*Keywords: Object 51115; Substitute Teachers; Professional Development*

*Question: Are Substitute Teachers that substitute for Professional Development Days recorded to Objects 51113, 51302, or 51303?  Currently, we have recorded them in Object 51302 (Professional Development – School).*

*Response: This is a transaction for which we frequently see errors. None of these accounts are correct. Compensation for Substitute Teachers who perform substitute teaching duties, is always charged to Object 51115 (Salaries – Substitutes), irrespective of the purpose for the substitution.*

*We further note that Objects 51302 and 51303 can be used for Substitute Teachers who ATTEND Professional Development sessions. They may further be charged to Object 51113 if they are entitled to receive Professional Development Days.*

FAQ318 Use of Function 431 with Substitute Teachers in Out-of-District Locations

*Keywords: Function 431; Program 10; Program 50; Location Type 08; Object 51115; Substitute Teachers; Out-Of-District Locations; Essence of the Flavor Concept*

*Question: We have Substitute Teachers that we use with Out-of-District Locations (Types 07-08, 10-13). The Account String we would like to use is as follow:*

*21031100-08386-431-50-0000-51115-1295. Is this Account String allowable?*

*Response: Yes. Use of Function 431 with the Substitute Teacher Job Classifications for applicable Out-of-District Locations.*

FAQ319 Accounting Rules for Short-Term and Long-Term Substitute Teachers

*Keywords: Job Classification 1294; Short-Term Substitute Teachers; Long-Term Substitute Teachers*

*Question: UCOA contains six accounts in the Job Classification segment that are used for Substitute Teachers (1294-1299). Job Classification 1294 is designated for a Long-Term Substitute Teacher, while Job Classification accounts 1295-1299 are designated for Short-Term Substitute Teachers. Can you explain how these are used with the Compensation and Benefit Object accounts?*

*Response: The Substitute Teacher Job Classifications may be used with a number of Compensation accounts but the predominate Object used is Object 51115 (Salaries - Substitutes). Below is the guidance for how the different types of Substitute Teacher Job Classifications are used with Object 51115. Please note, the Substitute Teacher Job Classifications may be used with a number of Benefit accounts, but pursuant to the “Follow the Compensation Concept”, treatment in the Benefit accounts must be identical to the treatment used in the related Compensation account used.*

| *Segment* | *With Job Classification 1294 (Long-Term Substitute Teachers)* | *With Job Classifications 1295-1299 (Short-Term Substitute Teachers)* |
| --- | --- | --- |
| *Fund* | *Use any Fund except Fund Types 40 and 90* | *Use any Fund except Fund Types 40 and 90* |
| *Location* | *Use In-District Location Types 03-06, 09, 14, 23-25, 33-35 and 43-45, or Out-of-District Locations 07-08, 10-13* | *Use In-District Location Types 03-06, 09, 14, 23-25, 33-35, and 43-45 or Out-of-District Locations 07-08, 10-13* |
| *Function* | *Use Functions 112, 221, 222 with In-District Locations or 431 with Out-of-District Locations* | *Use Functions 112, 221, 222 with In-District Locations or 431 with Out-of-District Locations* |
| *Program* | *Use the appropriate Program account for the class for which the Substitute has been engaged. The Subject account should be used as a guide, as applicable.* | *Use the appropriate Program account for the class for which the Substitute has been engaged. The Subject account should be used as a guide, as applicable.* |
| *Subject* | *With all Functions, use the Subject for the class for which the Substitute has been engaged to teach* | *With Function 112, use Subject 0000 only.*  *With Functions 221 and 222, use the appropriate Subject that is assigned to the Teacher for which the Substitute was engaged to replace.*  *For Function 431, follow the rule for Function 112 or the rule for Functions 221 and 222, depending on the reason the Substitute Teacher was engaged in the Out-of-District locations.* |

*See also the Substitute Matrix in the Substitute sub-section in Chapter VIII of the* ***UCOA Accounting******Manual*** *or in the* ***UCOA Workbook****.*

FAQ320 Job Classifications for Class Coverage for “Regular Teachers”

*Keywords: Object 51339; Job Classifications 1295 – 1299; Class Coverage; Teachers*

*Question: For Class Coverage (Object 51339), we use only regular Teachers not Substitute Teachers. Do we still need to use Job Classification 1295 - 1299 even though these are regular Teachers and not Substitutes?*

*Response: Yes, this is correct as it relates to Object 51339 (Class Coverage). Only Job Classifications 1295 - 1299 are to be used, irrespective of the “regular” Job Classification of the individuals performing the work. The accounting application should follow the purpose or activity (“Follow the Purpose Concept”), not the person performing the activity.*

FAQ321 Substitute Nurses and Other Substitutes

*Keywords: Function 216; Job Classification 1700; Job Classification 1716; Job Classification 1717; Object 51115; Substitute Nurses*

*Question: We have a substitute nurse on our payroll. We used the Account String: 10000000-03590-112-10-0000-51115-1700. Is this Account String correct? Do we need to use Job Classifications 1295 - 1299 and ignore the fact that this employee is a nurse?*

*Response: The noted Account String is* ***not*** *correct. Job Classifications 1295-1299 are used only for Substitute Teachers. Those Job Classifications are used only with Functions 112, 221, 222, or 431, as appropriate. Regarding Substitute Nurses, use Function 216 in place of 112 and review the Subject for possible change pursuant to the rule associated with Nurses.*

*Secondly, whereas the Job Classification Family to which Nurses belong is 1700, there are also detail level Job Classification accounts for Substitute Nurses, specifically 1716 (Substitute Nurse – Per Diem) and 1717 (Substitute Nurse – Long Term). We believe the same requirements for the use of detail Job Classification accounts for Substitute Teachers should be applied as well to Substitute Nurses and other specific Substitutes in other Job Classification accounts.*

*This rule would apply to the use of Object 51115 (Salaries – Substitutes) as well as all Benefit accounts aligned to compensation related to Object 51115.*

FAQ322 Use of Subject Accounts with the Summer School Locations

*Keywords: Location 01300; Location 01318; Program 62; Subject 2702; Summer School; Essence of the Flavor Concept; Specific Classes; Registration Clerk*

*Question: For Summer School, how do we distinguish between Math, Science, and ELA, for example, for summer school if we have to use Program 62 and Subject 2702?*

*Second, we know the location for High School Summer School is 25907. What Location account do we use for the clerk who handles the registration in overtime? Is it Location 25907, 01300, or 01318?*

*Response: With Summer School, there are two concepts in this situation that must be followed. One is the “Essence of the Flavor Concept” and the other is the “Dual Identification Concept” which relates to Adult Education, Summer School, After School, and Before School activities.*

*In order to meet the need to capture the “Essence of the Flavor Concept”, the goal is to isolate costs in the various UCOA segments that provide the activity “flavors”. Related to Summer School activities, the “Dual Identification Concept” further states that Summer School activities must be identified in at least two segments, one of which must be the Location segment (Location Types 23-25). The other may be either the Program segment (Program 62) or the Subject segment (Subject 2702). In many cases, both the Program account and Subject account may also be used. For example, to satisfy both Concepts, use Subject 1500 for Middle and High Schools and 0011 for Elementary for Math and use 1700 for Middle and High Schools and 0012 for Elementary for Natural Science.*

*If Program 62 is used with a Summer School location, then Subject 2702 does not have to be used. Therefore, for Math you may use Subject 1500 for Middle and High Schools and 0011 for Elementary and for Natural Sciences, use 1700 for Middle and High Schools and 0012 for Elementary.*

*For ELA, the rules are slightly different. For these classes (Subjects 0600, 0601, and 0602), Program 40 and Subject 2702 will be required to satisfy both of the aforementioned Concepts.*

FAQ323 Fees Charged for a Virtual Learning Academy

*Keywords: General Fund; Fund Type 60; Virtual Learning Academy*

*Question: We have a Virtual Learning Academy (year-round self-study type internet learning classes with one teacher who is available to assist students) as well as Summer School. Should these be charged to the General Fund (Fund Type 10) if there are no restrictions designated by our School Committee?*

*Response: If fees are charged to recover the costs, it meets the definition of an Enterprise Fund (Fund Type 60) and should be accounted for in a separate account in Fund Type 60. In accordance with UCOA rules, the General Fund will bear the “cost” for any shortfalls and the “benefit” of any surpluses generated. However, the activity itself is not directly recorded in the General Fund, irrespective of any designation by the School Committee. Like most financial transactions, this should adhere to the Substance-Over-Form principle on which GAAP is predicated.*

FAQ324 Accounting for Disability Benefits for Inactive Disabled Employees

*Keywords: Location 00000; Program 00; Subject 2500; Object 52105; Job Classification 5200; Disability Insurance; Disabled Active Employees*

*Question: We have “disability insurance” benefits that are paid for the benefit of non-active employees who are out long-term due to an illness precluding them from active employment. This disability program allows the recipient to remain out of work until age 65. The Object account in question is 52105 (Disability). This Object requires a specific Job Classification account to be used, but there is no Job Classification for disabled employees. How should we account for these costs?*

*Response: To address this issue, we created Job Classification 5200 for Disabled Active Employees. This Job Classification aligns with Function 432 (Retiree Benefits and Other), Location 00000, Program 00, and Subject 2500 with Object 52105. A slight modification to the definition of Function 432 was made to provide for disability payments to inactive employees.*

FAQ325 Early Intervening Services and Response to Intervention

*Keywords: Program 14; EIS; Early Intervening Services; RTI; Response to Intervention;*

*Question: Should we use Program 14 for all Early Intervening Services (EIS) and Response to Intervention (RTI)?*

*Response: Yes, in UCOA both e EIS and RTI are included in Program 14 (Early Intervening Services).*

FAQ326 Revenue for Power Generated, Cell Towers, and other Local Revenue Sources

*Keywords: Object 41990; National Grid; Wind Turbine; Cell Towers; School Bus Tickets*

*Question: We receive payments from National Grid (an electric utility) for excess power generated by our District’s wind turbine. Also, we receive revenue for cell towers located on our property. Similarly, we receive payments related to cell towers. Finally, we also derive revenue from the sale of School Bus tickets.*

*What Revenue Object or Objects should be used for these transactions?*

*Response: Use Object 41990 (Miscellaneous) for all of these transactions.*

*For a complete list, refer to the Topic entitled Accounting for Selected Revenue Items in Chapter VIII of the* ***UCOA Accounting Manual****.*

FAQ327 Revenue Object related to Program Revenue Generated from a State Grant

*Keywords: Object 41707; Transitions Program; General Fund*

*Question: Our Transitions Program was funded by a legislative grant, but the program generated funds to supplement the grant. We posted that revenue to Object 41707 (Other Fees from District Activities). Is this the correct account to use? Also, what Fund Type (10 – General Fund) or (23 – State Revenue) should be used for the fee revenue?*

*Response: The short answer is yes, this is correct. Here is why:*

*The* ***UCOA Accounting Manual*** *includes Object 44502 (Restricted Grants-in-Aid from the Federal Government through the State – Program Revenue) related to Program revenue generated, but does not have a corresponding account in the 43000 Series for State Grants.*

*We checked with legislative staff on the first question to be sure that there were no restrictions on program revenue from a legislative grant like there are with federal dollars.  They indicated there are no restrictions on the use of the program revenue. We believe the restriction policy is the defining factor for the methodology to be used.*

*Accordingly, as there are no restrictions on the use of Program Revenue as there are with Federal dollars, the Program Revenue from State Grants must be recorded in the Object 41707 (Other Fees from District Activities) and with the General Fund.*

FAQ328 Object 44103 (JROTC Reimbursement)

*Keywords: Object 44103; JROTC Reimbursements; General Fund*

*Question: The definition of Object 44103 (JROTC Reimbursement) is “Reimbursement from the Federal Government for costs associated with the Junior ROTC program”. Since these funds are from the Federal Government, should they be recorded in Fund Type 21 (Federal Grant Funds) or Fund Type 10 (General Fund) and Object 44103?*

*Response: Although these payments do originate from the Federal Government, there are no restrictions placed on the use of these funds. Therefore, we believe the use of Object 44103 is appropriate and the revenue must be recognized in the General Fund.*

FAQ329 Using Subject Accounts with Athletic Gate Revenues

*Keywords: Athletic Gate Revenues; Subject Accounts*

*Question: Can we use specific Subject accounts when recording Athletic Gate Revenues instead of Subject 9800*?

*Response: There is precedence established as this method is allowed with the Location segment to serve District internal needs.  We understand the need to have this ability within the Districts books. However, use in the UCOA Database is not allowed as it will distort queries drawn from the Subject segment that are not limited to Expenditures only.  Since all values are reported in “normal balance” format, the amounts for Revenue will be positive numbers as will the amounts for Expenditures and will distort the actual results if Subject accounts exclusively assigned to Expenditure Objects are used with Revenue Objects.*

*We will allow the use of specific Subject accounts with Revenue accounts (other than the required 9800 with Revenue accounts) under the following conditions:* ***The related Subjects accounts must be changed to 9800 in the UCOA Upload File before transmission to RIDE.***

*Note: The last requirement will also apply to Location accounts, where Location 99998 or 99997 may be replaced with specific Locations for Revenue and Balance Sheet accounts, respectively. However,* ***the related******accounts must be changed to 99998 or 99997 as appropriate in the UCOA Upload File before transmission to RIDE.***

FAQ330 Subject Account for Professional Development related to RTI

*Keywords: Subject 0000; RTI; Response to Intervention; Professional Development*

*Question: We had several administrators attend a conference at URI for “Implementing RTI at the Secondary Level”.  In UCOA we are required to assign all Professional Development by Subject account.  What Subject account would we use related to RTI?*

*Response: For Employees whose “normal” Function account is from the 100 or 200 Series or Functions 511 or 512 as used with Object 51110 (Regular Salaries) or Object 51115 (Salaries – Substitutes), use the specific Subject account for the subject to which they have received Professional Development ("Follow the Topic Concept"). For General Education services related to Instruction, use Subject 0000. For courses not related to a specific Subject or Instruction, use Subject 2500.*

*For Employees whose Function account is in the 300 or 400 Series except for 431, or Functions 521, 531, or 532 as used with Object 51110 (Regular Salaries), use Subject 2500 only.*

*For Employees whose Function account is 431 as used with Object 51110 (Regular Salaries), use the specific Subject account for the subject to which they have received Professional Development ("Follow the Topic Concept"), or use Subject 0000 for General Education Services related to Instruction, or use Subject 2500 for courses not related to a specific Subject or Instruction.*

*Since RTI is not a defined subject such as Math or English, we believe Subject 0000 is appropriate for those employees associated with Function accounts in the 100 or 200 Series, 511, or 512.  For other Functions, use Subject 2500.*

FAQ332 Consultant engaged to perform Principal duties for short periods

*Keywords: Function 511; Object 53101; Independent Consultants*

*Question: We engaged a consultant (a retired principal) to help oversee daily operations at individual schools while our principals conduct evaluations.  We believe the Account String that best fits this situation is:*

*100000000-03103-511-10-0000-53101-0000. However, Function 511 is not allowed with Object 53101 (Administrative Support). Can Function 511 be allowed with this Object?*

*Response: First, it is correct that 53101 does not allows for the use of Function 511.  We did not anticipate a position aligned with Function 511 that would not be a salaried position.  This is supported by the definition of 511 as follows:*

*Principals and Assistant Principals.  The functions and activities associated with salaries and related employment costs of principals and assistant principals who work in schools.  A principal usually has responsibility of being the instructional leader for a specific school or schools. Professional development expenditures for principals and assistant principals are charged to this Function.*

Note: Before we proceed further in the analysis, we offer this advice: Prior to engaging any person as a consultant, please be sure to review the IRS rules for independent consultants. These rules are very specific and could require engaging the individual as a part-time employee instead of a consultant. {END OF NOTE}

*If this position were a salaried position, then Object 51110 (Regular Salaries) would be used which does allow for the use of Function 511. However, assuming the person will remain a consultant, we must examine more closely the definition of Object 53101.*

*The definition of 53101 (Administrative Support) does include managerial activities, so it does fit the facts presented.  To use this Object, we would need to modify the intersection rules to allow for 511 (and slightly modify the definition of 511).*

*Accordingly, we believe Object 53101 suits this purpose best, and the Object Intersection Rules were modified to allow the use of Function 511.*

FAQ333 Allowable Functions for Evaluations in Object 53213

*Keywords: Function 531; Object 53213; Teacher Evaluations; Staff Evaluations*

*Question: We want to use Object 53213 (Evaluations) for Teacher evaluations. Object 53213 does not allow Function 222 which is what we would like to use. Does that mean we need to use Object 53406 (Other Services) for other professional services?*

*Response: The definition for 53213 (Evaluations) does relate to both students and teachers.  But the only Functions allowed were 211, 232, 431, and 433.  We believe Function 222 should apply to Teacher Evaluations.  Accordingly, Function 222 was added as an acceptable account for use with Object 53213. Further, we believe this can apply to evaluations of the Superintendent and Executive Directors. Accordingly, we have allowed Function 531 as well. The definition of Object 53213 was modified as appropriate.*

FAQ334 Costs for Student Evaluations

*Keywords: Subject 2100 Series; Subject 0000; Object 53220; Student Evaluations; Assistive Technology Needs*

*Question: We pay a consultant to evaluate students, usually with an IEP or a Section 504 Plan, for the appropriate assistive technology needs of that student.  Related to Location, should we use the account number for the school the student attends, or use Location 01401 (Student Support Services and Operations), or use Location 01406 (504 Compliance), or leave them in Location 00000?*

*We think that Object 53220 fits best. Should the Subject account be aligned to the census number of that student if related to Special Education or is there a specific account for this Object?*

*Response: If the service is provided for or to a student, use the Location number for the School where the student is attending. Object 53220 (Other Purchased Professional Educational Services) is appropriate.  If related to a Special Education student, use the specific Subject 2100 account.  This will need to be determined by referring to the definitions of the Subject 2100 accounts in the* ***UCOA Accounting Manual*** *or the* ***UCOA Workbook****. If not related to Special Education student, use Subject 0000.*

FAQ335 Costs for a Parent and a Child to attend a Conference

*Keywords: Object 53303; Object 55807; Object 55808; Parent Travel; Student Travel; Conferences and Workshops*

*Question: We have a parent and a child who attended a Cochlear Implant Convention in Massachusetts. We paid for both the parent and the child to attend. What Object account(s) should we use for this expense?*

*Response: The travel-related costs should be recorded in Objects 55807 (Student Travel) for the Student and 55808 (Parent Travel) for the Parent. The cost of the convention most closely resembles the description in Object 53303 (Conferences/Workshops), but that definition currently restricts this Object to employees only.*

*The definition of Object 53303 was modified to include non-employees for which the District pays fees for attendance at a Conference or Workshop.*

FAQ336 Object to use for Athletic Trainers

*Keywords: Function 213; Object 53403; Athletic Trainers*

*Question: We engage an athletic trainer who works with our athletes to help them to stretch properly, to move without getting hurt, and to massage their muscles after games and practices. Should we use Object 53208 (Orientation and Mobility Specialists), Object 53403 (Health Service Providers – for Students), or another account?*

*Response: Use Object 53403 as it allows the use Function 213, whereas Object 53208 does not.*

FAQ337 Location Account to be used for Officials/Referees

*Keywords: Officials; Referees; Object 53416*

*Question: We have a question related to Object 53416 (Officials/Referees). For those who are not our employees, should we use Location 01500 for “internal departments focused on providing services directly related to extracurricular activities” or Location 01317 related to “cost associated with operations and activities of athletic department”?*

*Response: Neither of those Locations is correct. These costs should be charged to individual Schools in the Location segment.*

FAQ338 Object and Function accounts for Student Information Systems – Purchased vs. Licensed

*Keywords: Function 214; Object 53502; Object 57311; Student Information Systems*

*Question: Can you clarify where to record the costs of a Student Information System (“SIS”)? We see two Objects which can be used, Object 53502 (Other Technical Services) and Object 57311 (Technology Software). For our SIS, we use Aspen and another District uses Infinite Campus. We track these costs in Object 53502 with Function 332 (Business Operations) since this is part of operations. The other District reportedly uses Object 53501 (Data Processing and Data Management) with Function 331 (Data and Technology Management). In researching this, we noted that Object 53502 specifically mentions “Schoolmax”, so we believe Object 53502 may be correct. However, we noted that Attendance and report cards are also recorded in Function 214.*

*Response: The key to this issue is to understand the Family Relationships for each Object:*

*Object 53502 relates to the Parent Object 53000 (Purchased Professional and Technical Services) and to the Child Object 53500 (Technical Services).*

*Object 57311 relates to the Parent Object 57000 (Property) and to the Child Object 57300 (Vehicles, Equipment, and Technology Software).*

*As this relates to an SIS, Object 53502 is used with web-based services that are licensed from a Third-Party Vendor. In this case there is no ownership of the Software and use continues only as long as the license (or maintenance) fees are paid.*

*Object 57311 is used when such systems are purchased and owned by the District and maintained on District servers; not licensed with web-delivered services. Use of the Software is not limited in future years. With purchased systems, there may be subsequent maintenance fees that may be required to obtain updates which would also be recorded in Object 57311.*

*For the costs for SIS systems, Function 214 (Student Services – Instructional Related) is correct since it relates to Students and is applicable to both Object 53502 and 57311. To summarize, the two Objects, as it relates to Student Information Systems, are differentiated by "ownership" of the Software. This is the same treatment that would be afforded a leased Copier which is recorded in Object 54602 (Purchased Property Services), whereas a purchased copier is recorded in Object 57305 (Equipment).*

*We added the names “Aspen” and “Infinite Campus” to the list of examples included in the definition for Object 53502. We expanded the definition in Function 214 to clarify this method as it relates to SIS systems.*

FAQ339 Telephone Notification System

*Keywords: Object 53502; ParentLink; Telephone Notifications; Location 03999; Location 04999; Location 05999; Location 08999; Location 99999*

*Question: We are paying for a service called “ParentLink”,* a telephonic system that notifies parents of urgent issues.*The proposed Account String is:*

*10000000-?????-313-10-2500-53502-0000.*

*What Location account(s) should we use? Should we use Location 99999 (General Allocation Holding Account) and allocate the costs? Also, is the proposed Account String acceptable?*

*Response: This is a cost that should be charged to individual schools. Location 99999 can be used, however, this account will allocate some of the costs to non-school departments. We suggest use of the one of the following School Allocation accounts:*

*Elementary Schools Allocation Holding Account (03999)*

*Middle Schools Allocation Holding Account (04999)*

*High Schools Allocation Holding Account (05999)*

*In-District Schools Allocation Holding Account (08999)*

*The rest of the proposed Account String is acceptable.*

FAQ340 Accounting for Capital Leases

*Keywords: Object 45501; Object 54602; Object 54603; Object 58310; Object 58315; Object 58320; Object 58325; Debt Service Payments; Capital Leases*

*Question: How should we account for Capital Leases? Which Object accounts should we use for the payments?*

*Response: First, the asset and the liability is recorded in the Objects Series 18000 and 25000 respectively. Revenue should be recorded in Object 45501 (Proceeds from Capital Leases) – use of the UCOA-approved Contra Accounts will accomplish this if needed. This method allows for the reporting of the proper amounts to RIDE pursuant to UCOA requirements and maintains the accuracy of the internal records of the District.*

*For payments of the obligation, there has been a divergence of opinion and application. Some have recorded payments of Principal and Interest in the Object 58300 Series (Debt-Related Expenditures/Expenses) and others have used the Object 54600 Series (Rentals).*

*Related to the use of the Object 58300 Series, payments for Capital Leases that are an obligation of the General Fund or any Non-Debt Service Fund were recorded in Object 58315, (Redemption of Principal – Non Debt Service Funds) for principal payments and Object 58325 (Long-Term Interest Payments - Non Debt Service Funds) for interest payments Long-Term Capital Leases and Object 58335 (Short-Term Interest Payments – Non Debt Service Funds). For those related to the Debt Service Fund, Object 58315 (Redemption of Principal) for principal reductions and Object 58325 (Interest) for interest costs was used. Note: When this method is used, a District would utilize the UCOA-approved Contra Accounts to reduce the Liability on the Balance Sheet for the part of each payment related to Principal. This method allows for the reporting of the proper amounts to RIDE pursuant to UCOA requirements and maintains the accuracy of the internal records of the District.*

*Related to the use of the Object 54600 Series, the accounts most often used were Objects 54602 (Rental of Equipment and Vehicles) and Object 54603 (Rental of Computers and Related Equipment) for payments related to Capital Leases.*

*To analyze this question, we compared how the lease would be recorded if it were a Capital Lease versus an Operating Lease. In FASB-based accounting, costs related to a Capital Lease would be charged to Interest Expense and Depreciation Expense as ownership of the assets is deemed to have been transferred. An Operating Lease in FASB-based accounting would be recorded as rental expense only as ownership is deemed not to have been transferred. In GASB-based accounting, the concept of Depreciation is less important, but the Principal payments for the obligation are reported as an Expenditure.*

*Two of the major tenets of UCOA are the requirements for Comparability and Uniformity. In FAQ275 we addressed the differences of Districts which purchase buses and those that use transportation contractors, similar in nature to this topic. In that FAQ, we noted the enormous costs differences between purchasing buses versus contracting for their use from a third-party vendor. In that situation, we devised a solution to accommodate both methods that results in Comparability of costs. For this issue, we believe devising two alternative methods is not necessary as the costs differences are not large between the two methods; what differs are the Object accounts being used. Accordingly, for UCOA purposes, we prefer a methodology where Capital Leases are treated in a similar manner as Operating Leases. To accomplish this, we currently favor the use of the 54600 series accounts.*

*However, we believe another opinion is warranted and accordingly, have sought the guidance and advice of the Auditor General to clarify and specify the methodology to be used. When such advice is provided that is contrary to our position, we will inform all UCOA users. Until such event, use the 54600 series accounts as noted above.*

FAQ341 Vehicle Registration costs for Construction Vehicles used for Student Use

*Keywords: Function 122; Program 30; Subject 1400 Series; Object 54904; Vehicle Registration; Construction Vehicles*

*Question: We have several Construction Vehicles that are used to transport materials and students to construction sites where the students, under the supervision of the teacher, perform various tasks. To what Object account should the Vehicle Registration costs be charged?*

*Response: The correct Object is 54904 (Vehicle Registration – Non-Student Transportation) since the vehicle is used for the benefit of students, but not for transporting students. With this scenario, use Function 122, Program 30, and Subject 1400.*

FAQ342 Definition of an Out-of-District Location

*Keywords: Location Type 08; Location 15902; Function 431; Out-of-District Locations*

*Question: We think all non-public transportation, whether within our District or outside of our District, should be charged to Function 431.  Others believe that non-public transportation within the District should be charged to Function 311.  Would you please clarify this?*

*Response: As we understand this question, the issue is what Function account to use with Transportation provided to a Location Type 08 (Non-Public/Private School) and whether the Function is different if that Non-Public/Private School is located within the geographic boundaries of the District or outside of those boundaries.*

*The answer is that all of these will be recorded to Function 431 (Public, Parochial, Private, and Charter School Pass-Throughs), as the defining factor is* not thegeographic boundaries, but by who “owns” the *Non-Public/Private School. In other words, the definition is based on the Locations under the direct control of the District and those Locations controlled by other entities.*

*As a reminder with Transportation costs related to Out-of-District locations, UCOA does allow the use of Location 15902 (Transportation – Out-of-District Locations). This can be used for ALL Out-of-District Locations for Transportation costs.*

FAQ343 Non-Public and Private Schools conducting classes in District Schools

*Keywords: Location Type 08; Function 431; Subject 2100 Series; Subject 0000; Object 55630; Job Classification 0000; Non-Public Schools; Private Schools; District Schools*

*Question: We contracted with both St. Mary’s and NRI Community Services (both Location Type 08 locations) to run classrooms for students with special needs in an Elementary School and a Middle School.*

*For Location, should we use the School ID number or the Agency ID number?*

*For Function, should we use 111 for instructional teachers or 431?*

*For Subject, should we use 0000 (General Education) or do we try to tie it to the census numbers of the students?*

*Finally for the Object, do we use 55640 (In-state Tuition) or 53220 (Other Purchased Professional Education Services) or 53222 (Instructional Teachers) perhaps (which aligns with both Function 111 and 431)?*

*Response: The Object to use is 55630 (Tuition to Private Sources).*

*Location will be the Agency – Location Type 08, despite the fact the students are sitting in a District classroom.  The cost is attributed to the specific Location in Location Type 08, provided however, Location 08999 may not be used with Object 55630.*

*Use Function 431 to align with the Out-of-District Location.*

*Program will be either 20 or 50 (see the Rules for Object 55630) for Special Education students.  If non-Special Education students, it can be 10, 30, 40, or 50.*

*Subject will be in the 2100 Series for Special Education students.  If non-Special Education, then 0000 can be used unless it is related to specific subjects such as Mathematics, English, etc.*

*Job Classification will be 0000.*

FAQ344 Staff and Student Uniforms

*Keywords: Function 214; Program 10; Subject 0000; Object 56112; Staff Uniforms; Student Uniforms*

*Question: At our school, both the staff and the students wear uniforms.  We are not sure what combination of accounts to use for either, but had thought the* ***students*** *would be* ***214-10-2500-56112****.  Is this combination acceptable?*

*Response: We agree with one exception. This combination is acceptable for uniforms (not Athletic uniforms) worn by Students and Education Staff except that the Subject should be 0000, not 2500.*

FAQ346 Accounting for Professional Development Reference Materials for Principals

*Keywords: Function 511; Object 56403; Professional Development; Reference Materials; Principals*

*Question: We are buying reference materials for principals for professional development purposes. The Object account we believe is correct is Object 56403 (Reference Books). Should we use Function 222 or 511? If Function 222, how can we accurately track the cost of Professional Development for principals?*

*Response: To serve the purpose of knowing it is a Principal, Function 511 would need to be allowed with Object 56403, which it currently is not.  However, if it were, it would not structurally satisfy the goal of knowing it is related to Professional Development.*

*To serve the purpose of relating to Professional Development, then Function 222 must be used, which would make it impossible to know if it is for a Principal.*

*After considering several alternatives, we modified the Object Intersection Rules for Object 56403 to allow the use of Function 511. While this won’t capture this cost as professional development, it will more importantly show the purchase of reference books. Should a District want to be inclusive of all Professional Development costs, they could include this Object-Function.*

FAQ347 Object for the Purchase of a Greenhouse

*Keywords: Object 57201; Greenhouse; Building Purchase*

*Question: We recently purchased a greenhouse for $27,000. This purchase was a new building not a replacement for anything currently existing.  Is this equipment, a building, or something else?*

*Response: This is more characteristic of a building than it is equipment. It is likely anchored to the ground in some fashion, although it may be moveable, depending on the construction. Accordingly, Object 57201 (Building Purchase) should be used.*

FAQ348 Solar Panels Purchased

*Keywords: Function 422; Object 57202; Solar Panels*

*Question: We purchased Solar Panels and other materials to be used by students in a classroom setting that later will be used to provide solar power to the Career Center. Should this be considered Instructional Material or equipment for the building? Should we use Function 122, 321, or another account?*

*Response: These materials were purchased for instructional purposes. But those purposes also included the intention to yield a functional useful product – working solar panels. Because these will have a long life and provide benefit to the District, the use of Object 57202 (Building Improvements) with Function 422 is appropriate.*

FAQ349 Vehicle Inspections related to Buses

*Keywords: Object 57303; Vehicle Inspections; Bus Contractors*

*Question: We currently reimburse our Bus Contractors for the cost of Vehicle Inspections. We assumed this cost should be recorded in Object 55705 (Inspection Services), but the Function is limited to 312 (Food Services).  Where should we charge this expense? Are Objects 54310 or 58102 applicable, or will the Object Intersection Rules for Object 55705 be modified?*

*Response: Object 55705 is not appropriate because it belongs to the Food Service Family. Neither is Object 58102 as it pertains to taxes and penalties. Object 54310 could be used as the definition can be interpreted to be applicable.*

*However, we believe Object 57303 (Buses) is the appropriate account to use.  It is further compelling given the other rules for Object related to bus operating costs. The definition of Object 57303 was modified to include vehicle inspections.*

FAQ351 Revenue Objects related to Intermediate Sources for Revenue Object

*Keywords: Intermediate Sources; Revenue Accounts*

*Question: There are several Revenue Object accounts that relate to Intermediate Sources. What Intermediate Sources have been identified with which these Object accounts may be used?*

*Response: None. Presently there are no identified entities that meet the definition of an Intermediate Source. Accordingly, until such time as an Intermediate Source is identified, these Revenue Objects may not be used.*

FAQ352 Allocation of Costs in Location 02600

*Keywords: Location 02600; Transportation; Allocation Holding Accounts*

*Question: We understand there is a rule related to Location 02600 (Transportation) that states:* For Location 02600, the costs that directly benefit or relate to the transportation of students (as defined in Functions 311 and 431) should be recorded in appropriate Location Types from 03 to 35.  At the end of year, the only costs that should remain in Location 02600 are those that do not meet the definition of Functions 311 and 431, such as a high-level Director of Transportation and directly related support staff.

*In Location 02600, we record payroll and benefit expenditures for bus mechanics that repair the approximately 85 buses on the road each day.  It is problematic to determine the exact costs at the school level as any bus may be used for transportation of elementary, middle, and high school students – the buses are not specifically assigned.*

*We also maintain other transportation “operational” costs in Location 02600 that are also required to be allocated to schools.*

*To distribute these costs among many schools is difficult.  Can you provide guidance on how best to meet the requirements of UCOA related to Transportation costs contained in Location 02600 without creating an undue burden on our staff?*

*Response: Related to the costs of the mechanics repairing buses, it is not necessary for UCOA purposes to track costs to individual buses.  It is however, required that these costs be reported at the level to which the buses provide service and that is the School level.  Of the Objects generally used for Benefits, most allow the use of Location 08999 (In-District Schools Allocation Holding Account) to allocate the costs via the UCOA Allocation Tool using the Weighted Payroll Method.  For Compensation accounts, none of the Allocation Holding Accounts may be used. However, to efficiently allocate the Compensation related costs, a reasonable estimation of the costs by school can be made.  This can be done using the number of students or another logical allocation method that will provide a reasonable estimate of the costs for each School.*

*Related to the costs for other types of transportation-related expenditures in Location 02600, the use of Location 08999 is also allowed using the Weighted Payroll Method, excluding Compensation costs, which may also be determined with a logical allocation method.*

FAQ353 Object 51339 Rules

*Keywords: Object 51339; Substitute Teachers*

*Question: We often have other Teachers cover classes when a Substitute Teacher is not available. As an example, we had a science teacher covering a class for another science teacher. In these situations, do we use the Job Classification account of the Teacher that is covering the class for the regular Teacher?*

*Response: No. The Object Intersection Rules for Object 51339 (Class Coverage) specify that only Job Classifications 1295-1299 be used irrespective of the “normal” Job Classification of the person covering the class.  So, in the example, the science teacher covering for another science teacher would be assigned to Job Classifications 1295-1299 for the Compensation and related Benefits. If non-Certified Teachers are used, use Job Classification accounts in the 4600 series with Function 113.*

FAQ354 Revenue accounts to use with Fund Type 24

*Keywords: Fund Type 24; Local Revenue Sources; Object 41920; Object 41924; Object 41990*

*Question: Fund Type 24 for Local Revenues is comprised of 6 separate sections as follows:*

*2401XXXX Local Revenue - Foundations*

*2402XXXX Local Revenue - Unclassified*

*2403XXXX Local Revenue - Corporate Grants*

*2404XXXX Local Revenue - Private Donation and Grants*

*2405XXXX Local Revenue - Other Restricted*

*2406XXXX Local Revenue – Custodial Accounts Under the Control of the LEA*

*What revenue accounts should be used with these Funds?*

*Response: These Fund types were created to receive donations and make expenditures for specific purposes as designated by the donor. For cash donations, use Object 41920 (Contributions and Donations from Private Sources). For non-cash donations, use Object 41924 (Non-Cash Contributions and Donations from Private Sources).*

*To clarify, Object 41990 (Miscellaneous Revenue) is* ***not*** *to be used with Fund Type 24 accounts.*

FAQ355 Dental Screenings Performed for Private Schools

*Keywords: Object 53412; Dental Screenings; Location Type 08; Function 216; Function 431; Program 50*

*Question: We pay for Dental Screenings at some Private Schools (Location Type 08). The Account String we want to use is: 1000000-08XXX-216-50-0000-53412-0000. The Account String Tool reports this to be invalid. How do we account for these costs in compliance with UCOA?*

*Response: The Object should be 53412 as noted.  With this Location Type (08) which is an Out-of-District location, use only Function 431. Also, the Subject must be 2500 as required by the Object Intersection Rule for Object 53412.*

FAQ356 Location 02400 used with Subject 2000

*Keywords: Location 02400; Subject 2000; Technology; Technical Education*

*Question: Can Location 02400 (Technology) be used with Subject 2000 (Technical Education/Computer Technology)?*

*Response: No.*

*Subject 2000 is for classroom education of Technical Education and Computer Technology and must be used with School Locations only.*

*Location 02400 is a Business Services department for the costs of providing services for the business–related technology activities of the District and should be used primarily with Subject 2500 (Non-Instruction).*

FAQ357 Revenue Account for Tuition received from the State

*Keywords: Object 41360; Tuition*

*Question: Recently several Districts received Tuition revenues from the State. What Revenue Object account should be used for this Tuition?*

*Response: Use Object 41360 (Tuition from the State). The definition is* *“Revenue for Tuition from the State for education provided by the District.”*

FAQ358 Object and Function used for Transition Services

*Keywords: Object 53218; Student Assistance; Transition Services*

*Question: In our District, we pay for transition services for 1) safety-serve training which trains students to work in restaurants; 2) a Career and Technical experience, and 3) job readiness and job placement skills.  What Object and Function should we use for these services?*

*Response: Use Object 53218 (Student Assistance) and Function 231 (Program Management) for these types of services.*

FAQ359 Objects 53414 and 56116 with Location 99999

*Keywords: Object 53414; Object 56116; Location 99999; Location 04999; Location 05999, Accounting for Location Accounts*

*Question: Object 53414 (Medicaid Claims Provider) requires the use of only Locations 01400, 01405, or 01407. It also allows the use of Location 99999 (General Allocation Holding Account). Object 56116 (Athletic Supplies) requires the use of only Location Types 04 (Middle Schools) and 05 (High Schools). Should Location 99999 be allowed when the number of Location accounts that can be used is minimal?*

*Response: Use of Location 99999 is not reasonable in accounts where there are strict limitations on account use. Accordingly, the use of Location 99999 with Object 53414 and Object 56116 is disallowed. However, for Object 56116, the use of the Middle School Allocation Holding Account (04999) and the High School Allocation Holding Account (05999) is allowed.*

FAQ360 Adult Education, Summer School, Before School, and After School Subjects with SPED Programs

*Keywords: Adult Education; Summer School; After School Program; Before School Programs; Special Education; Subject 2701; Subject 2702; Subject 2703; Subject 2704; Essence of the Flavor Concept*

*Question: To comply with the “Essence of the Flavor Concept” and the “Dual Identification Concept” for Adult Education, Summer School, and After School in FY 13, we are required to capture costs in two places: Location and Subject or Location and Program.*

*With SPED costs, the Program most often used is Program 20.  Therefore, to comply with these Concepts for Adult Education, Summer School, After School, and Before School activities when Special Education (SPED) Programs are used (or other Programs other than the 60 series), the Subject was required to be 2701, 2702, 2703, and 2704, respectively.*

*In these situations, by using Subjects 2701, 2702, 2703, and 2704 we forfeited the identity of the SPED Subjects. Is there a way to capture some or all of the SPED Subjects and retain the flavor of the Adult Education, Summer School, After School, and Before School activities, and comply with these UCOA Concepts?*

*Response: Following discussion with the UCOA Workgroup and further analysis, the following guidance was made effective beginning July 1, 2013.*

*When Program 20 is used with a Location account for Adult Education (Location 14906), Summer School (Location Types 23, 24, and 25), After School (Location Types 33, 34, and 35), and Before School (Location Types 43, 44, and 45), the applicable Subjects Special Education (Subject 2100 series) are to be used. Although in these situations, the “Dual Identification Concept” will not be followed, we believe the greater good is served by capturing Special Education costs with this level of detail that would not be available otherwise.*

*Below is a use-matrix for the Program and Subject Segments for complying with the various rules for the following Locations related to Adult Education, After School, Summer School, and Before School:*

***Adult Education***

*14906 Non-Administrative costs for Adult Education Students*

*01800 Administrative costs for Adult Education activities*

***After School***

*33903 or 33XXX Non-Administrative costs for Elementary After School Students*

*34903 or 34XXX Non-Administrative costs for Middle After School Students*

*35903 or 35XXX Non-Administrative costs for After High School Students*

*Location Type 01 Administrative costs for After School activities*

***Summer School***

*23907 or 23XXX Non-Administrative costs for Elementary Summer School Students*

*24907 or 24XXX Non-Administrative costs for Middle Summer School Students*

*25907 or 25XXX Non-Administrative costs for High Summer School Students*

*01300 or 01318 Administrative costs related to Summer School activities*

***Before School*** *Note: Added in FY 20*

*43904 or 43XXX Costs for Elementary Summer School Students*

*44904 or 44XXX Costs for Middle Summer School Students*

*45904 or 45XXX Costs for High Summer School Students*

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FAQ361 Subjects 2701, 2702, 2703, and 2704 in Objects with few Subjects Accounts allowed

*Keywords: Subject 2701; Subject 2702; Subject 2703; Subject 2704; Object Intersection Rules; Essence of the Flavor Concept*

*Question: There are numerous Object accounts that limit the Subject account to be used to one account only, such as Subject 2500 only or Subject 0000 only. To comply with the “Dual Identification Concept” for Adult Education, Summer School, After School, and Before School, UCOA requires that costs be captured in two places: Location and Subject or Location and Program. To comply with this rule in an Object that requires only one Subject such as 2500, would violate the Object Intersection Rule for that Object. Can the UCOA rules be modified to accommodate both requirements?*

*Response: Yes. In order to obtain compliance with both of these requirements the Object Intersection Rules for those Objects that have limitations have been reviewed. Where reasonable or applicable, the rules related to Subject were modified as noted in the example below for Object 54901 (Other Purchased Property Services).*

*Example of previous rule: Use Subject 2500 only (or derivations thereof).*

*Example of current rule: Use Subject 2500 except with Location Types 14 (Adult Education), 23-25 (Summer School), and 33-35 (After School), use Subjects 2701 (Adult Education), 2702 (Summer School), 2703 (After School), and 2704 (Before School), respectively, provided however, Subject 2500 may be used if Programs 61, 62, 63, and 64 for Adult Education, Summer School, After School, and Before School, respectively, have been used with the same respective Location accounts.*

FAQ363 Non-Certified Teachers used with Function 113 and Object 51339

*Keywords: Substitute Teachers – Non Certified; Function 112; Function 113; Object 51339; Job Classification 4600 Series*

*Question: We have used Non-Certified Staff (Job Classification series 4600) when Substitute Teachers and Certified Staff were not available for Class Coverage as defined in Object 51339. However, Object 51339 only allows the use of Certified Staff. Can the definition and rules be modified to allow the use of Non-Certified Staff for Class Coverage?*

*Also, we have been using Job Classification 4619 (Long-Term Substitute Aide) with Function 113. Our auditors have questioned this intersection suggesting Function 112 would be more appropriate. Can you provide guidance on which Function to use?*

*Response: We have noted the use of Non-Certified Staff with Object 51339 in UCOA data. We understand the pragmatic issues involved. Accordingly, we have modified the definition of Class Coverage to include Non-Certified Staff. The Object Intersection Rules for Object 51339 related to Job Classification and Function were also modified to reflect this change.*

*Related to the Function account question, Function 112 is reserved for Certified Teachers only in Job Classifications 1294-1299. Therefore, Job Classification 4619 (or any other accounts in the 4600 series), may not be used with Function 112, but should be used with Function 113 for these purposes.*

FAQ364 Career Technical Education Centers (CTE’s); Program and Subject Segments

*Keywords: Career and Technical Education Centers; CTE’s; Program 10; Program 30; Subject 1400 Series*

*Question: We have a “Provisionally Approved CTE”. We know some Districts have an “Approved CTE”. Can you explain the difference and how to account for each related to the Program and Subject segments?*

*Response: (Response Updated effective 7/1/2020). There were two types of Career and Technical Education Centers (CTE’s). The first are known as “Approved CTE’s” in which all or mostly all Subjects have been approved by RIDE. The second are known as a “Provisionally Approved CTE” in which selected Subjects at a District or Charter School have been approved by RIDE to qualify as a partial CTE. Previously, the accounting rules were unique and distinctive for each type.*

***Effective 7/1/2020, the following accounting rules apply****: All Career and Technology Education (CTE) programs and classes must use Program 30 only with Subject 1400 Series accounts (Career and Technical Education).  For all In-District CTE classes, the use of specific CTE accounts Subjects 1401 through 14XX must be used wherever practical in place of Subject 1400.  This requirement applies whether the class is located in a Career and Tech Center or in a regular high school and irrespective if a program or class is “RIDE-approved”.*

*For Out-of-District CTE classes use of Subjects 1401 through 14XX is preferable, however use of Subject 1400 is allowed.*

*Use of Program 10 with CTE classes is no longer required or allowed.*

***Effective 7/1/2020, the following accounting rules were abated but are preserved here for transparency (text stricken purposely****):*

*~~A District or Charter School that has an Approved CTE must use Program 30 for those Subjects that are included in the Approved CTE. For these, the use of detail Subject accounts is required (e.g. 1405 for Construction, 1428 for Machine Technology). Note: A District may also provide classes in the Subject 1400 series that are not included in the Approved CTE; for these, use Program 10 instead of Program 30 and optionally use either Subject 1400 or the detail account in the Subject 1400 series.~~*

*~~A District or Charter School that has a Provisionally Approved CTE must also use Program 30 for those Subjects that are included in the Approved CTE. For these, the use of detail Subject accounts is required (e.g. 1405 for Construction, 1428 for Machine Technology). Note: A District may also provide classes in the Subject 1400 series that are not included in the Provisionally Approved CTE; for these, use Program 10 instead of Program 30 and may use Subject 1400 or the detail account in the Subject 1400 series.~~*

*~~For those Districts or Charter Schools that do not have either an Approved CTE or a Provisionally Approved CTE, but that have students who attend such classes in other Districts or Charter Schools, use the specific ID for the Type 07 or Type 10 Locations with Program 30 and the specific Subject account.~~*

*~~To recap: For costs related to Subjects included in an Approved CTE or a Provisionally Approved CTE, use Program 30 and the related Subject account in the 1400 series. For non-CTE related Subjects, use Program 10 and either Subject 1400 or the related Subject account in the 1400 series.~~*

*~~To confirm if a District or Charter School has a provisionally approved CTE, please contact the CTE Director in your District or the CTE Staff at RIDE.~~*

FAQ365 Salaries Expenses related to After School and Summer School

*Keywords: After School Program; Summer School; Object 51308; Object 51338; Object 51110*

*Question: Are Objects 51308 (After School Programs) and Object 51338 (Summer Pay) to be used for compensation for those employees engaged to work in After School and Summer School programs that are in addition to normal compensation amounts or if hired only for After School or Summer School?*

*Response: Objects 51308 and 51338 are required to be used for After School and Summer School under either scenario. This requirement brings more uniformity and reports the costs of After School and Summer School more accurately.*

*Further, for additional clarity, the activities related to After School are considered to be In-District Locations only and therefore Out-Of-District Locations, Function 431, and Program 50 may not be used, except as provided in the following scenario.*

*Certain Districts pay their own staff for work related to After School that occur in Charter Schools. In those circumstances, the use of Location Type 10 is used, and with which Function 431 is always used with this Location Type. When this occurs, the use of Location Type 10, Function 431 and Program 63 and/or Subject 2703 will meet the criteria of the Out-of-District Concept, but will violate the Dual Identification Concept which applies to activities related to After School, Summer School, and Adult Education. When this occurs, we have enabled an exception to the Out-of-District Concept to provide for adherence to the Dual Identification Concepts as follows:*

*To capture the “essence” of both Concepts, use the Account Strings as they are presently constructed, except that in the final upload to the UCOA Database, the Location will be changed to Location Types 33-35, as appropriate, and the use of Function 431 will be allowed to intersect with these Location Types as an “exception” to the Out-of-District Concept.*

*Please note there are no separately identified Object Compensation accounts for Regular Salaries for Adult Education activities and Before School Programs. For such Regular Salary costs, use Object 51110.*

FAQ366 Object for Private Pensions – Defined Benefit and Defined Contribution

*Keywords: Object 52204; Object 52214; Defined Benefit Plan; Defined Contribution Plan*

*Question: Object 52204 is the Employer's share of any private pension payments paid by the District. For those that have these plans, is the plan a Defined Benefit or a Defined Contribution Plan?*

*Response: Feedback from UCOA Workgroup, indicated that both Defined Benefit plans and Defined Contribution plans exist with current Private Pension plans. Previously, both shared the same Object account. As was done for other pension-oriented Objects, we added a second Object account, Object 52214 (Private Pension Payment – Defined Contribution) for use with Defined Contribution Plans. Object 52204 was renamed Private Pension Payment – Defined Benefit for use with Defined Benefit Plans*

FAQ367 Virtual Learning and Hybrid Classes

*Keywords: Virtual Learning; Virtual Classrooms; Hybrid Classes; Job Class 1399; Object 53221*

*Question: Virtual Learning (on-line classes) and Hybrid classes are becoming more prevalent in our schools. Are there any new UCOA requirements for accounting for Virtual Learning and Hybrid Classes?*

*Response: Using the definitions embedded in the collection of Teacher-Course-Student information annually, there are essentially three different types of classes in which a subject can be taught – 1) standard face-to-face teaching model; 2) a hybrid model (face to face and on-line); and 3) a fully on-line model (Virtual Learning).*

*The costs of standard face-to-face teaching will not change as presently required by UCOA.*

*Hybrid classes are those in which a teacher is delivering face-to-face instruction and also using a purchased curriculum product tied directly to the curriculum being taught in order to further instruction for students. Please note that a hybrid class differs from a classroom that uses web-based supplemental instructional programs such as Discovery Science. To capture the costs of Hybrid classes appropriately, we have added two new* ***MANDATORY*** *Job Classifications – Job Classification 1308 (Virtual Learning Teacher) and Job Classification 1399 (Virtual Teacher-Hybrid Class). Similar in nature to the Job Classification accounts for Substitute Teachers, Job Classifications 1308 and 1399 must be used for teachers in these hybrid classes.*

*Virtual Learning refers to courses taught fully on-line. The Subject for each Virtual Class (on-line classes) will determine the Subject account to be used, the same as regular face-to-face teaching classes and Hybrid classes. We will continue to use Object 53221 (Virtual Classrooms) for the fully on-line purchased model of virtual instruction.*

FAQ369 E-Textbooks and E-Readers

*Keywords: Electronic Textbooks; E-Textbooks; E-Readers; Object 56409; Object 57309*

*Question: Our District has implemented 1:1 technology for students.  We know the Object account for E-Textbooks is 56409 but have these questions:*

1. *Are the actual devices purchased considered technology hardware (Object 57309)?*
2. *Since the devices are used by the students for all subjects, do we use Subject 0000 (General Education)?*
3. *Should we use specific Subject accounts for the e-Textbooks and any applications?*

*Response: 1) Yes, the devices should be recorded in Object 57309; whereas the software (content) should be recorded in Object 56409.*

*2) Yes, Subject 0000 is appropriate with Object 57309.*

*3) Yes, the actual content should be Subject specific with Object 56409.*

FAQ370 RI Interscholastic League Payments for Injured Students

*Keywords: Injury Fund Games; Interscholastic League; Object 41701; Object 58102*

*Question: We pay funds from gate receipts for certain sports games that are deemed “Injury Fund Games”.  The money is paid to the RI Interscholastic League (the “League”), which we understand maintains a fund for compensation claims made on behalf of students injured in sanctioned games.*

*When this occurs, the League writes us a check and we write a check to the family. How should we account for the money collected and sent to the League for Injury Games, the money received from the League for payment to the family of the student, and finally for the money paid the family of the injured student?*

*Response: The money collected from Gate Receipts including the money to be remitted to the League should be recorded in Object 41701 (Admissions/Athletic Gate Receipts). The definition of this account is noted below.*

“Revenue from patrons of a school-sponsored activity such as a concert or a football game. Note: May be used with Fund Type 90 for internal purposes, but must be changed to an appropriate Fund in the “UCOA Upload File” before transmission to RIDE.

*As appropriate to the circumstances, the Revenue may be recorded in the following Funds:*

* *General Fund;*
* *Fund 24050001 (Athletic Event Gate Fees - Restricted For Athletic Awards);*
* *Fund 24050021 (Injury Fund - Athletics);*
* *Fund 24050022 (Athletic Event Gate Revenue); or*
* *Fund 60040000 (Athletic Gate Receipts).*

*The receipt of these monies is Revenue to the District. As noted in the definition, Fund Type 90 may be used for internal purposes, but before uploading to the UCOA Database, the Revenue must be recorded in one of the noted Funds.*

*The money paid to the League from “Injury Fund Games” is an expenditure of the District and should be recorded in Object 58102 (Other Dues and Fees). It may not be netted against the revenue account used.*

*The money received from the League and subsequently paid to the family of the student are pass-throughs. Both transactions may be recorded in one Revenue account which will result in a net change of zero or may be recorded only on the Balance Sheet in the same fashion.*

FAQ371 Service Exchange Transactions

*Keywords: Service Exchange Transactions; Barter Transaction*

*Question: We have had a long-term agreement with the City in which the District bears the transportation costs of the City’s recreation program in exchange for the City to plow/sand several of our larger schools at no cost to the District.  Should these be accounted for as Transportation costs or is it a different type of cost?*

*Response:  Technically, this is a service-exchange transaction often called a barter transaction. Transactions of this nature commonly involve Revenue and Expense. However, with these facts, revenue should not be recorded.*

*In essence, the costs incurred are transportation costs that have been exchanged for Building Upkeep and Maintenance costs that are recordable in Function 321.  We believe the best solution is to charge these costs to what they were spent to obtain - Building Upkeep and Maintenance.*

*Accordingly, the Compensation and Benefit Object accounts used can remain the same. Other costs incurred related to Function 311 should be changed to Function 321; the Location(s) accounts should coincide with the locations where the work was performed by the City, and use Program 10 and Subject 2500. There would no change in the Job Classification accounts.*

*This methodology should be followed for all similar transactions to ensure the costs incurred will reflect what was “purchased” in the service exchange.*

FAQ372 Remediation Skills

*Keywords: Remediation Skills; Function 215; Academic Interventions*

*Question: We have teachers at our high school that are teaching Remediation Skills for all subjects as part of the regular classroom time during the day.  We do not find a specific Subject account for this in UCOA.  Can you provide guidance on which Subject accounts to use or do we need new Subject accounts for this purpose?*

*Response: We do not believe new Subject accounts are warranted for this situation. Instead use Function 215 (Academic Interventions) for which the definition was expanded to include teaching Remediation Skills.*

FAQ373 Allocation Holding Accounts for School Location Types

*Keywords: Allocation Holding Accounts; Limited-Use Allocation Holding Accounts for School Types; Location 03999; Location 04999; Location 05999; Location 08999; Location 99999*

*Question: RIDE noted that the use of the Location General Allocation Holding Account (99999) can allocate School-related costs to Central Office locations and vice versa. To maintain the integrity of Location accounts when the UCOA Allocation Tool is used, can RIDE authorize the use of Limited-Use Location Allocation Holding Accounts ?*

*Response: To correct the misalignment of certain costs in Location accounts between School Locations and non-School Locations, RIDE has authorized the following new Allocation Accounts:*

*03999 Elementary Schools Allocation Holding Account – for allocation limited to only Elementary Schools (Location Type 03).*

*04999 Middle Schools Allocation Holding Account – for allocation limited to only Middle Schools (Location Type 04).*

*05999 High Schools Allocation Holding Account – for allocation limited to only High Schools (Location Type 05).*

*08999 In-District Schools Allocation Holding Account – for allocation to In-District Location Types 03-05 and 09 only.*

*Appropriate Mandatory Method Rules have been added to the Location Chapter of the UCOA Accounting Manual and to the appropriate Object accounts with which the Location Allocation Holding Account is used.*

FAQ374 Implementing STEM and Humanities and Technology 1:1

*Keywords: STEM; Technology 1:1*

*Question: We will be implementing STEM (Science, Technology, Engineering, and Mathematics) and HUMANITIES and Technology 1:1 initiatives this year. Other than the normal or obvious coding concerns, are there any new accounts in any segment we may need for these topics?*

*Response: Following discussion with the UCOA Workgroup and input from RIDE's Instruction, Assessment and Curriculum department from RIDE, this topic will be held for additional study and analysis until further notice.*

***Effective Date: To be determined pending review and approval by RIDE***

FAQ375 Pre-Validation Tool

*Keywords: Pre-Validation Tool*

*Question: We understand a new Tool has been added to the* ***UCOA Workbook*** *entitled the Pre-Validation Tool. What does it do?*

*Response: The Pre-Validation Tool was designed to test a UCOA file to determine if valid accounts have been used in each Segment, EXCEPT for the Location segment. If any Segment includes accounts that are not in the UCOA Useable Accounts list, an error message will be displayed. See the tab entitled “How to Use Pre-Validation Tool” in the UCOA Workbook for specific instructions on how to use this Tool.*

FAQ376 Costs related to Professional Development Trainers

*Keywords: Professional Development; Stipends; Trainers; Follow the Topic Concept; Object 51302; Object 51303; Object 51304; Object 53301*

*Question: We are paying teachers a stipend for training in the subject areas of Math and ELA.  The* ***UCOA Accounting Manual*** *states that we should be using the subject code as is used with the regular salary account, but we are uncertain if this applies to the trainer or the trainees. If we use that of the trainer, we could lose the essence of the activity if the subject being taught is ELA and the subject normally associated with the trainer is Math, for example. Should the subject account used with Object 51304 (Trainers) be ELA or Math? Could you clarify the rules associated with Object 51304?*

*Response: The definition is related to the employee who provides the training (the Trainer) not the Trainees.  The cost is only related to the incremental stipend being paid to the Trainer that is in addition to the standard compensation. Our intent is to track the costs of the employee being paid to provide the training. The Subject account to be used shall use the “Follow the Topic Concept” and be aligned to the Subject for which the trainer will provide training. In some cases, including this example, the Subject may differ from the subject from which they regularly teach students.*

*To clarify further, the costs associated with the trainees are recorded as in Objects 51302 (Professional Development – School), 51303 (Professional Development – District), and 53301 (Professional Development and Training Services). For each, related to the Subject segment, all of which require the use of the Subject for which Professional Development training has been provided, or if not subject-specific, then Subject 0000 may be used for courses related to instruction, and Subject 2500 may be used for subjects non-related to instruction.*

FAQ377 Patient Centered Outcome Research Fee

*Keywords: Affordable Care Act; Patient Centered Outcome Research Fee; PCORI Fees; Object 58105*

*Question: With the implementation of Affordable Care Act a new fee was required to be paid entitled the Patient Centered Outcome Research Fee. The fee is determined based on the number of people on each healthcare plan. Which Object account should be used for this purpose? Is it a Benefit cost or something else?*

*Response: This is not a Benefit cost as it does not directly benefit employees.  It more closely resembles a tax. We believe it will be important to track this fee separately so we can easily determine the impact. Accordingly, we added a new Object – Object 58105 (PCORI Fees).*

*With this Object, use the following Account String:*

*Fund Type 10 (General Fund)*

*Location 00000 (Central Office)*

*Function 000 (None)*

*Program 00 (Other Programs)*

*Subject 2500 (Non-Instruction)*

*Object 58105 (PCORI Fees)*

*Job Classification 0000 (None – for non-compensation and benefit Expenditure accounts)*

*Note: By using Function 000, the Function segment will be allocated by the UCOA Allocation Tool in the same manner as is the Workers Compensation account.*

FAQ378 Work performed in Summer not related to Summer School

*Keywords: IEP; Summer Office Work; Summer School; Location 01400; Function 231; Program 20*

*Question: We have school psychologists, social workers, and therapists who during Summer work on plans for students on IEP’s. Not for students attending summer school, but those who will attend during the regular school session. We believe we should use Function 231 (Program Management), Program 20 (Special Education), and the appropriate Subject 2100 series code (Special Education). Can you provide guidance on what codes we should use for Location and Object?*

*Response: This question is similar to FAQ 310 in the* ***UCOA Accounting Manual*** *which addressed the question of the Object account. For employees, use Object 51110 and the related Benefit codes in the Object 52000 series.  For Consultants, use the appropriate Objects in the 53200 series.*

*For Location, use Location 01400 (Student Support Services) as a temporary Holding Account. Once students have been assigned, transfer the costs to the Schools to which the students are assigned.*

FAQ379 Substitute Teachers subbing for Teachers receiving Professional Development (Functions 221 and 222) for Middle and High Schools

*Keywords: Substitute Teachers; Floater Substitute Teachers; Professional Development; Middle Schools; High Schools; Subject 0000; Function 221; Function 222*

*Question: We understand the rules related to Substitute Teachers that substitute for Middle and High School teachers attending Professional Development require the use of Functions 221 or 222 and further require the use of the appropriate Subject that is assigned to the Teacher for which the Substitute has been engaged to replace. Since Subject 0000 is not often used with Middle or High Schools for regular teachers, Subject 0000 therefore would not be used for this purpose either.*

*In our Middle and High Schools, we frequently engage “floater” Substitute Teachers to cover several classes in a day, often in a number of different subject areas. Further, we often don’t know which Subjects will be taught by “floaters”. Would it be possible when a Substitute will teach a number of different Subjects in a day to instead use Subject 0000 in place of the Subject being taught for each class?*

*Response: The purpose of the rule requiring the use of the same Subject is to better capture the cost of Professional Development activities. The cost of the Substitute is incurred only due to the existence of Professional Development activities. Therefore the use of Functions 221 (Curriculum Development) and Function 222 (In Service, Staff Development, and Support) are used for this activity in place of Function 112 (Substitute Teachers). Further, the Subject should be the one assigned to the Teacher for which the Substitute has been engaged to replace captures the incremental cost of that Subject.*

*However in consideration of the restrictive request, an exemption is granted to use Subject 0000 when the situation described in the question is encountered. In allowing this exemption, we expect such use will be rare and that best efforts are used to properly capture the costs in the specific Subject accounts as required.*

FAQ380 Location Account for Summer and other Camps

*Keywords: Summer Camp; Community Programs; Transportation; Location 17000; Function 433; Program 80; Program 90; Subject 2500*

*Question: We run a summer “camp” for our community. Although it is provided for the benefit of the community, our District is responsible to fund and operate the camp. Many of the costs we incur are related to transportation. We understand that most transportation costs must be charged to a school Location. We may use several locations during the camp period, some of which may be schools, and some may be non-school locations. What School Locations accounts should we use for a camp? Also, what UCOA accounts should we use for the other segments?*

*Response: It is true that most transportation related costs are required to be charged to a School Location. However, in this case, the actual location may vary greatly from District to District or year to year. To simplify the accounting and to accurately track these costs, a new Location – Location 17000 (Summer and other Camps) was added for this purpose.*

*For such Camp Locations, use the following Account String:*

*Location 17000 (Summer and other Camps)*

*Function 433 (Enterprise and Community Service Operations)*

*Programs 80 (Community Service Programs) or 90 (Co-Curricular and Extracurricular Activities)*

*Subject 2500 (Non-Instruction)*

*Object (Use as appropriate for the purpose of the Expenditure)*

*Job Classification (Use as appropriate for the Object and Function Families)*

FAQ381 Section 504 Plan for a Teacher

*Keywords: Section 504 Plan; Americans with Disabilities Act; ADA Compliance Equipment; Function 111; Object 57305*

*Question: We need to buy equipment for a teacher with a Section 504 Plan.  This equipment allows the teacher to perform his or her teaching duties and to comply with ADA laws. Which Function and Subject accounts should we use?*

*Response: First, we should decide on the appropriate Object to use. For purchased equipment, Object 57305 (Equipment) is appropriate. Since the equipment is needed to help enable the Teacher to teach students, we believe that Function 111 (Instructional Teachers) is appropriate. With Function 111, then we must also use the actual Subject account(s) which are taught by this Teacher for the School Educational Level involved. If the equipment is needed for another purpose, then another Function may be appropriate for the specific use purpose.*

*With Function 111, use the Subject account being taught by the Teachers with the 504 Plan.*

*We note that Object 57305 does not presently allow the use of Function 111. An exception to the Object Intersection Rule was made to allow Function 111, limited to this particular purpose.*

FAQ382 Consultant who Attends Training Sessions

*Keywords: Training for Non-Employees; Professional Development; Function 222; Object 53301*

*Question: We have a consultant (social worker) attend some of our training sessions as a trainee, for which we need to pay the consultant. What Object and Subject account should we use for this purpose?*

*Response: The correct Object to use is 53301 (Professional Development and Training Services).  The definition of this Object is: Services supporting the professional development and training of District personnel, including instructional and administrative employees.*

*Although this Object does not speak to the training of outside consultants, it is reasonable to expect that it would include consultants since they are often used for a variety of jobs. Accordingly, the definition of this Object was expanded to include non-employees receiving training as well.*

*The rules applicable to employees are extensible to include consultants. Accordingly, Function 222 is applicable for fees paid a consultant whose compensation costs, if the consultant had been an employee, would have been are charged to the 100 and 200 Function Series, and so forth for the other Functions.*

FAQ383 Program and Subject accounts related to Summer School, Before School, and After School activities

*Keywords: Dual Identification Concept; Summer School; After School Programs; Adult Education; Before School Programs; Essence of the Flavor Concept; Special Education; Program 20; Program 40; Program 62; Program 63; Program 64; Subject 0600; Subject 0601; Subject 0602; Subject 2100 Series; Subject 2701; Subject 2702; Subject 2703; Subject 2704*

*Question: Can you explain how to apply the Dual Identification Concept to Summer School and After School Locations? Should we always use Program 62 and Subject 2702 for Summer School, Program 63 and Subject 2703 for After School, and Program 64 and Subject 2704 for Before School, or are there exceptions we need to apply?*

*Response: The “Dual Identification Concept” requires that Adult Education, Summer School, Before School, and After School activities must be identified in at least two segments, one of which must be the Location segment for the listed activities. The other may be either the Program segment or the Subject segment that align with each activity.*

*Application of this Concept for Summer School usually results in changing the Program used to Program 62, for After School to Program 63, and for Before School to Program 64, all of which allow the Subject used to remain unchanged which is supportive of the “Essence of the Flavor Concept” and the “Dual Identification Concept”.*

*However, there are five key rules to follow applicable to the requirements of the Dual Identification Concept as noted below:*

* *If the Object Intersection Rule for the Object used requires specific accounts in the Program and Subject Segments other than Program 61 and Subject 2701, Program 62 and Subject 2702, Program 63 and Subject 2703, and Program 64 and Subject 2704, those specifically required accounts must be used. The same applies to the Location Segment.*
* *If the charge is related to Special Education, then Program 20 and accounts in the Subject 2100 series must be used.*
* *For non-Special Education related costs, unless the Object Intersection Rule of the Object used specifies otherwise,*
* *Use Program 61 (Adult Education) only, or if Subject 2701 is used, then any Program account other than 20, 50, 62, 63, 64, and 70 may be used where appropriate.*
* *Use Program 62 (Summer School) only, or if Subject 2702 is used, then any Program account other than 20, 50, 61, 63, 64, and 70 may be used where appropriate.*
* *Use Program 63 (After School) only, or if Subject 2703 is used, then any Program account other than 20, 50, 61, 63, 64, and 70 may be used where appropriate.*
* *Use Program 64 (Before School) only, or if Subject 2704 is used, then any Program account other than 20, 50, 61, 62, 63, and 70 may be used where appropriate.*
* *If the charge is related to Bilingual/ESL, then Program 40 must be used with Subjects 2701, 2702, 2703, and 2704 only each as appropriate to the Location Type used.*
* *To conform to the requirements of the use of Program 40, Subject accounts 0600 (ESL and Bilingual), 0601 (ESL), and 0602 (Bilingual) may not be used with Adult Education, Summer School, After School, and Before School Locations.*

FAQ384 20% Hands-on Rule and Subject 2000 taught by a Business Education Teacher

*Keywords: 20% Hands-On Rule; Business Education Teacher; Subject 2000*

*Question: We have a Teacher who predominately teaches Business Education (Subject 0300) and teaches one course of Technical Education/Computer Technology (Subject 2000). Does the 20% Hands-On Rule apply to these facts such that no Compensation and Benefit costs would be charged to Subject 2000 or should a portion of the Teacher’s Compensation (both Salaries and Benefits) be charged to Subject 2000?*

*Response: The 20% Hands-On Rule applies* ***ONLY*** *to the Function and Location segments. This rule was designed to relate to individuals who are performing in different capacities, and is not extensible to those teaching different classes. Therefore, the concepts of the 20% Hands-On Rule may not be applied in this situation.*

*By way of example, the 20% Hands-On Rule would apply where a Director of Business Affairs who in addition to the normal duties pursuant to Function 332 (Business Operations) also manages the Transportation activities pursuant to the rules of Function 311 (Transportation). In cases like this, the person performing the work has done so pursuant to the rules of two separate Function codes.  In the case in question, the Teacher is performing duties pursuant to only Function 111 for both Subjects taught, so there is not a cross-over in the duties performed.*

*Accordingly, the portion of the compensation costs for this Teacher to teach Subject 2000 must be charged to Subject 2000 and not to Subject 0300.  This rule will also apply to all costs related to the Subject segment except for Mandatory Method Rule 08 – The 10% Instruction rule as follows::*

*For Nurses and other non-standard instructors included in Function 216 (Student Health Services - Medical) who teach classes representing* ***more*** *than* ***10%*** *of their time, the Instruction-related costs must be charged to Subject 0000 (General Education) unless the application of the rule would violate a rule or rules of an Object Intersection Rule.*

FAQ385 Object related to Summer School for employees only hired for Summer School

*Keywords: Summer School; Object 51110; Object 51338*

*Question: We have employees that are hired as Teachers only for Summer School and have no other duties during the school year. Should the salary costs for Teachers who work in the summer program only be charged to Object 51338 (Summer Pay) or should those costs be charged to Object 51110 (Regular Salaries)?*

*Response: The definition for Object 51338 (Summer Pay) states:  “Amounts paid to employees of the District for work performed during the summertime period irrespective of other duties performed subject to compensation amounts in other compensation-related accounts.”  Accordingly, Object 51338 is to be used for Summer Pay irrespective of whether or not the Teacher has regular school-year duties.*

FAQ386 Internship for Teacher to become an Administrator

*Keywords: Internships; Training; Academic Fellowships; Substitute Teachers; Professional Development; Function 221; Function 222; Object 51115; Object 51140*

*Question: We have a Teacher who is doing an internship to become an administrator.  When performing work for the internship during the assigned classroom periods, a Substitute Teacher is engaged to teach the classes for this Teacher.  Can you provide advice on how to account for the time doing the internship as well as the costs for the Substitute Teacher?*

*Response: In this situation, the Compensation costs for the Teacher doing the internship should be charged to Object 51140 (Academic Fellowships) and Function 221.*

*The Compensation costs for the Substitute Teacher should be charged to Object 51115 (Salaries – Substitutes).  With that Object and the In-District location, three Function accounts can be used:  112, 221, or 222.  The rules state that if the “regular” teacher is absent for Professional Development purposes (either 221 or 222), the Subject to be used is the Subject the Substitute Teacher has been engaged to teach (e.g. Math, English, etc.), whereas if the teacher is absent NOT related to Professional Development, then Function 112 is used with only Subject 0000.*

*In this case, the reason for the Substitute Teacher to be engaged is related to Professional Development, and therefore Function 221 should be used (to mirror the same Function used with Object 51140). Further pursuant to the rules for Object 51115, also use the Subject being taught by the Substitute Teacher.*

FAQ387 Software to Enable Remote Access

*Keywords: Licensed Software Program; Purchased Software vs. Licensed Software; Computer Remote Access; Location 02400; Function 331; Object 53501; Object 53502*

*Question: We need to account for costs related to our IT group that utilizes a licensed software program that enables remote access into any computer in our District. We are unsure if we should charge this to Location 02400 (Technology Department) and Function 331 (Data and Technology Management) or if the costs should be charged to school locations. Further, we think Object 53502 (Other Technical Services) is the proper Object account to use but the definition includes a statement that it is for “Technical services other than data processing related services”.* Can you clarify?

*Response: These costs should be charged to Function 331.  Location 02400 is an acceptable location for these costs.  Object 53502 is also correct.  The first sentence of the definition of Object 53502 states, “Technical services other than data processing related services” is meant to differentiate those costs that are included in Object 53501 (Data Processing and Data Management).  Object 53501 is intended to capture the costs of using outside services (such as ADP or Ceridian for payroll services), but is not intended to capture the costs of licensed of purchased software, such as described.  As a result of this question, we modified the language in Objects 53501 and 53502 to clarify this issue.*

FAQ388 Computer Leases

*Keywords: Computer Leases; Capital Leases; Operating Leases; Chromebooks; Function 421; Object 54602; Object 54603; Object 57309*

*Question: We are leasing Chromebooks and other computers over a 5-year period. Should these be charged to Object 54602 or 57309?  Also what Functions should be used?*

*Response: A lease of a computer over a five-year period will more than likely be a Capital Lease due to the length of the contract and the typical life of these types of assets. We addressed the issue of accounting for Capital Leases in FAQ 340. First, for leased equipment, the Object Family used should be the 54600 series (Rentals) and specifically Object 54602 (Rental of Equipment and Vehicles) or Object 54603 (Rentals of Computers and Related Equipment). In the case of computers, use Object 54603.*

*For Capital Leases, the Function used must be 421 (Debt Service). If it is considered to be an Operating Lease, the Object used will be the same as for Capital Leases, but the Function used should reflect the intended use of the leased equipment. All Functions can be used except for 000, 111, 112, 113, 223, 411, 432, 441, 511, 997, and 998. By way of example related to students, Function 121 would be correct; for School office use, Function 512 would be appropriate, etc.*

FAQ389 Accounting for Grants and Donations received from a Pass-Through Agency

*Keywords: Grants; Donations; Pass-Throughs; Fund Type 21; Fund Type 22; Fund Type 23; Fund Type 24; Object 41925*

*Question: We received grant funds from our town related to the Substance Abuse Taskforce Grant, which is now a Federally-funded program. For this Grant, the Town was the Grant recipient and we received a portion of these funds. The Town will be responsible for reporting the use of these funds to the Federal Government.*

*We noted the* ***UCOA Accounting Manual*** *requires funds received from the Federal Government to be recorded in Fund Type 21 (Federal Revenue through the State) or Type 22 (Federal Revenue – Direct from Federal Government).*

*However, these funds were not directly received from the Federal Government, but rather from our Town. Another type of donations received are those from Private Sources through the State.*

*Should we use Fund Type 21 or 22 for those received from the Federal Government or another Fund Type?*

*Likewise, should we use Fund Type 23 donations from Private Sources received through the State or another Fund Type?*

*Response: The question to be addressed is this: Do we determine the “Source” from the Agency that pays the Funds or from the Agency that originally provided the funds to an intermediate source for later distribution to a School District?*

*One of the underlying principles of UCOA is that we should measure revenue from the Source that actually makes money available to the District. A further defining criterion for the selection of the Funds is who must adhere to the requirements of the grant and who is further responsible to report the use of the funds to Federal or State agencies. When these are the responsibility of a District, Fund Types 21 or 22 will apply to Federal sources and Fund Type 23 to State sources. For donations from Private Sources provided through a State Agency, use Object 41925 (Donations from Private Sources through the State), specifically adopted for this purpose.*

*However, if funds are received by the District via a “Pass-Through Agency”, the requirements of the granting source are not required to be followed by the District, and the Pass-Through Agency is responsible for reporting the use of funds to Federal or State agencies, then the Source should be the “Pass-Through Agency”. Therefore, with these facts, the District would use an appropriate Fund Type 24 account.*

*Related to specific question related to the grant from a Town, the latter situation prevails, and therefore Fund 24040003 (City/Town - Substance Abuse Task Force) must be used.*

***Originally Adopted in 2015. Guidance updated in 2019.***

FAQ390 OPEB Payments in Object 52200 Series

*Keywords: OPEB; Object 52200 Series; Retiree Benefits*

*Question: Object 52200 Series (OPEB and Retirement Payments) contain the following Object accounts:*

* 52201 Current Benefits
* 52202 Future Benefits
* 52203 Teacher/Administrative Pension - ERSRI (Defined Benefit)
* 52204 Private Pension Payment - Defined Benefit
* 52205 Certified Contributions - State Schools Only
* 52206 Non-Certified Contributions - State Schools Only
* 52207 Survivor Benefits - ERSRI
* 52208 MERS Pension (Defined Benefit)
* 52213 Teacher/Administrative Pension - ERSRI (Defined Contribution)
* 52214 Private Pension Payment - Defined Contribution
* 52218 MERS Pension (Defined Contribution)

*Historically some of these Objects have allowed payments to be attributed to Retirees and others did not. Should some or all of these accounts be allowed to be charged to Retiree-related accounts for Location, Function, Program, Subject, and Job Classification?*

*Response: It is clear that the attributes for these Expenditure accounts include costs associated with current employees and also Retirees. Therefore, charges related to Retirees should be allowed for the noted accounts. Accordingly, the Object Intersection Rules for these Objects have been revised to mandate how costs related to Retirees should be accounted for in a manner similar to other Object Intersection Rules in which costs can be attributed to both Retirees and current employees.*

***Updated in 2019.***

FAQ392 Use of Functions 121 and 122 with Location Type 02

*Keywords: Function 121; Function 122; Function 331; Function 332; Location Type 01; Location Type 02; Location 2400; Technology; Business Services*

*Question: We were recently instructed to change our accounting for transactions related to Function 121 (Pupil-Use Technology) and Location 02400 (Technology). These charges are for our IT staff members, many of which we believe should be associated with Function 121.  Can you explain how we should account for these types of costs?*

*Further, will the same accounting treatment be attributable to transactions related to Function 122 (Instructional Materials, Trips, and Supplies) with Location Type 02 accounts?*

*Response: This issue concerns the misalignment of the Location and Function accounts based on UCOA Concepts and Principles.  In the example, a Business Services Department (02400) was used with Function 121 for Pupil-Use Technology and Software.*

*Location 02400 is a department in the “Business Services” Family.  It is defined as* “**Technology** - Internal departments that are focused on providing services directly related to technology activities.”

*Function 121 (Pupil-Use Technology and Software) is defined as* the functions and activities related to technology and software that pupils use relating to instruction using web-based software, other types of software, computers, and similar technological devices.  The equipment could be located in the classroom, in computer labs, or connected by terminals to a central site.  Include expenditures for dedicated telephone lines, maintenance and repair, and service contracts.  Also include printer paper, ribbons, diskettes, and other technology related supplies.

Includes costs associated with “Virtual Classrooms” which provide instructional programs available to students via the Internet.  Also includes the salaries and related employment costs of staff who support Instructional teachers related to the subject of technology or using technology such as pupil-use network management or computer lab support personnel.”

*We agree that Function 121 is appropriate for activities specifically related to student use of technology. However, those costs should not be aligned with a Business Department, but rather with School locations as they are student-related.*

*For those costs that are not related to student use of technology, Location 02400 is appropriate, but Function 121 may not be used unless the Object Intersection Rule for the Object used requires such use.  For those costs that properly remain in Location 02400, use either Function 331 (Data and Technology Management) or 332 (Business Operations), as most appropriate to the specific activities.*

*The same methodology noted above also applies to Function 122 in that Function 122 should only relate to School Locations or to Location Type 01 (Education Services), and should not align with Location Type 02 accounts (Business Services) unless the Object Intersection Rule for the Object used requires such use.*

FAQ393 Subject 0900 Series and Elementary School Locations

*Keywords: Subject 0900; Subject 0901; Elementary Schools; Location Type 03*

*Question: Can Subject 0900 (Health Occupations Education) and Subject 0901 (Nursing) be used with Elementary Schools*

*Response: No. Those Subject accounts are not appropriate for use with Elementary Schools. Accordingly, Subject 0900 and 0901 may not be used with Location Type 03.*

FAQ397 Textbooks - Dual and Concurrent Enrollment

*Keywords: Textbooks; Dual and Concurrent Enrollment; Object 56410; Function 122; Function 431; Location Type 05; Location Type 08; Program 70*

*Question: What accounting treatment should apply to textbooks purchased for classes for “Dual and Concurrent Enrollment”?*

*Response: To address accounting for textbooks for Dual and Concurrent Enrollment, we added Object 56410 (Textbooks – Dual and Concurrent Enrollment). For both types, the District or Charter School is responsible for providing books to the student. All other costs of Dual and Concurrent Enrollment are treated pursuant to the Object accounts used for Instructors, Materials, Tuition, etc.*

*The definition of Object 56410 is as follows:*

Expenditures for textbooks, electronic textbooks, and workbooks for District students in grades PK-12.

Dual Enrollment courses are attended at the providing institution’s campus. These are courses that are part of the institution’s regular schedule and are taught by a college professor.

Dual Enrollment means that a student is enrolled in a secondary school while simultaneously enrolled part-time or full-time as a non-matriculating student at a postsecondary institution, such as a community college, college, or university. Upon successful completion of the course, students earn credit at both the secondary school and the postsecondary institution offering the course.

Concurrent Enrollment courses are attended at a High School. These are the same courses that are taught at the college, but are approved to be taught at the High School by a High School teacher.

Concurrent Enrollment means a student is enrolled in a Dual Enrollment course that is offered at the secondary school and taught by a secondary teacher who is approved by the postsecondary institution. Upon successful completion of the course, students earn credit at both the secondary school and the postsecondary institution offering the course.

*This Object is to be used for any students who are enrolled in a High School and also enrolled in a post-secondary institution (Dual Enrollment) or taking a post-secondary institution class in their High School (Concurrent Enrollment).*

*For this Object, the distinctive Object Intersection Rules are related to Location and Program.*

*For textbooks related to* ***Dual Enrollment*** *students, use Program 70 (Community/Junior College Education Programs) with Location Type 08 accounts (Non-Public/Private Schools) that are postsecondary institutions, such as a community college, college, or university. For purposes of clarity, Locations 08902 (Private School – Not Assigned Code) and 08999 (All School Allocation Holding Account) may not be used.*

*If the post-secondary institution in which a student is enrolled is not currently assigned an account number, contract RIDE to have one assigned.*

*For textbooks related to* ***Concurrent Enrollment*** *students,* *use Program 10 (Regular Elementary/Secondary Education Programs) and Location Type 05 (High Schools).*

*For both Dual Enrollment and Concurrent Enrollment, use only Function 122 with the Out-of-District location instead of Function 431 which is normally associated with Out-of-District locations.*

FAQ399 Function 311 with Object 55201

*Keywords: Function 311; Object 55201*

*Question: Object 55201 (Property and Liability Insurance) historically did not allow for the use of Function 311 (Transportation) related to Student Transportation. Our insurance policies include coverage for our buses and for the transportation of students. Can Function 311 be allowed to intersect with Object 55201?*

*Response: Yes, we believe this is reasonable and appropriate. Accordingly, Function 311 is allowed for used with Object 55201. As a reminder, if Function 311 is used with this Object, specific School Locations must be used, or the School Location Holding Accounts 03999, 04999, 05999, and 08999 may be used for that portion of the cost related to Student Transportation.*

FAQ400 Preschool Classes housed in a High School

*Keywords: Preschools; High Schools; Separate Facilities; Shared Facilities; Location Type 09*

*Question: Recently, we moved our integrated preschool to a high school location.  What Location account should we use for costs associated with the preschool?*

*Response: Since the inception of UCOA, we have accounted for Locations related to a Preschool based on whether it was housed in a separate distinguishable facility or whether it was housed in a shared facility. If it was housed in a separate facility, Location Type 09 (Preschools (In District)) was used. If it was in a shared facility, Location Type 03 (Elementary Schools) was used, as most were initially housed in Elementary Schools.*

*We believe that Preschools will more frequently be housed in shared facilities, with all three types of schools, Elementary, Middle, and High. After consideration of all facts and trends, we believe that Location Type 09 should be used for all Preschools locations, irrespective of where they are housed. Further, attendance in Preschools is presently reported to RIDE separately, so the use of Location Type 09 will be properly aligned with attendance counts.*

FAQ401 Function Accounts usable with Location Types 00, 01, and 02

*Keywords: Location Type 00; Location Type 01; Location Type 02; Function Accounts*

*Question: Can you provide guidance on which Function accounts may be used with Location Types 00 (Central Office), 01 (Education Services), and 02 (Business Services)?*

*Response:*

***Location Type 00 (Central Office)***

*Location Type 00 should be used sparingly, and never where a School Location should be used. Further, Location Type 00 should not be used if, pursuant to UCOA rules, the appropriate Location is either Location Type 01 (Education Services), Location Type 02 (Business Services), Location Type 16 (Payment for Debt Services), Location Type 17 (Summer and Other Camps), Location Type 18 (Payments to Retiree Benefits), Location Type 19 (Interagency Fund Transfers), or Location Type 20 (Other State Agencies).*

*Where required or allowed by an Object Intersection Rule for the Object used, the following Functions may be used where appropriate with* ***Location Type 00****:*

* *213 Extracurricular*
* *222 In-Service, Staff Development, and Support*
* *223 Sabbaticals*
* *313 Safety*
* *321 Building Upkeep, Utilities, and Maintenance*
* *411 Budgeted Contingencies*
* *421 Debt Service*
* *422 Capital Projects*
* *432 Retiree Benefits and Other*
* *433 Enterprise and Community Service Operations*
* *441 Claims and Settlements*

*The following Functions may* ***only*** *be used with* ***Location Type 00*** *where specifically required by an Object Intersection Rules for the Object used or by a Mandatory Method Rule:*

* *000 None*
* *311 Transportation*
* *331 Data and Technology Management*
* *332 Business Operations*
* *531 Superintendent and School Board*
* *532 Legal*

*The following Functions may* ***NOT*** *be used with* ***Location Type 00:***

* *All Functions in the Function 100 Series*
* *All Functions in the Function 200 Series, except Functions 213, 222 and 223*
* *312 Food Service*
* *431 Public, Parochial, Private, and Charter School Pass-Throughs*
* *511 Principals and Assistant Principals*
* *512 School Office*
* *521 Deputies, Senior Administrators, Researchers and Program Evaluators*
* *997 Reserved for Balance Sheet Transactions*
* *998 Reserved for Revenue Transactions*

***Location Type 01 (Education Services)***

*Where required or allowed by an Object Intersection Rule for the Object used, the following Functions may be used where appropriate with* ***Location Type 01****:*

* *121 Pupil-Use Technology and Software*
* *122 Instructional Materials, Trips, and Supplies*
* *211 Guidance and Counseling*
* *212 Library and Media*
* *213 Extracurricular*
* *214 Student Services – Instructional Related*
* *215 Academic Interventions*
* *216 Student Health and Services – Medical*
* *221 Curriculum Development*
* *222 In-Service, Staff Development, and Support*
* *223 Sabbaticals*
* *231 Program Management*
* *232 Therapists, Psychologists, Evaluators, Personal Attendants and Social*

*Workers*

* *241 Academic Student Assessment*
* *313 Safety*
* *321 Building Upkeep, Utilities, and Maintenance*
* *331 Data Processing*
* *332 Business Operations*
* *411 Budgeted Contingencies*
* *421 Debt Service*
* *422 Capital Projects*
* *432 Retiree Benefits and Other*
* *433 Enterprise and Community Service Operations*
* *441 Claims and Settlements*
* *521 Deputies, Senior Administrators, Researchers, and Program Evaluators*
* *531 Superintendent and School Board*
* *532 Legal*

*The following Functions may only be used with* ***Location Type 01*** *where specifically required by an Object Intersection Rules for the Object used or by a Mandatory Method Rule:*

* *None identified for this category*

*The following Functions may* ***NOT*** *be used with* ***Location Type 01****:*

* *000 None*
* *All Functions in the Function 100 Series, except Functions 121 and 122*
* *311 Transportation*
* *312 Food Service*
* *431 Public, Parochial, Private, and Charter School Pass-Throughs*
* *511 Principals and Assistant Principals*
* *512 School Office*
* *997 Reserved for Balance Sheet Transactions*
* *998 Reserved for Revenue Transactions*

***Location Type 02 (Business Services)***

*Where required or allowed by an Object Intersection Rule for the Object used, the following Functions may be used where appropriate with* ***Location Type 02****:*

* *213 Extracurricular*
* *222 In-Service, Staff Development, and Support*
* *223 Sabbaticals*
* *231 Program Management*
* *313 Safety*
* *321 Building Upkeep, Utilities, and Maintenance*
* *331 Data Processing*
* *332 Business Operations*
* *411 Budgeted Contingencies*
* *421 Debt Service*
* *422 Capital Projects*
* *432 Retiree Benefits and Other*
* *433 Enterprise and Community Service Operations*
* *441 Claims and Settlements*
* *521 Deputies, Senior Administrators, Researchers, and Program Evaluators*

*The following Functions may only be used with* ***Location Type 02*** *where specifically required by an Object Intersection Rules for the Object used or by a Mandatory Method Rule:*

* *311 Transportation*
* *312 Food Service*
* *532 Legal*

*The following Functions may* ***NOT*** *be used with* ***Location Type 02****:*

* *000 None*
* *All Functions in the Function 100 Series*
* *All Functions in the Function 200 Series, except for Functions 213, 222, 223, and 231*
* *431 Public, Parochial, Private, and Charter School Pass-Throughs*
* *511 Principals and Assistant Principals*
* *512 School Office*
* *531 Superintendent and School Board*
* *997 Reserved for Balance Sheet Transactions*
* *998 Reserved for Revenue Transactions*

FAQ402 UCOA-Based Budget Preparation and Reporting Requirements

*Keywords: UCOA Budget Requirements*

*Question: The Rhode Island Legislature passed legislation related to UCOA-based Budgeting. This law requires School Districts to prepare annual budgets in compliance with and using UCOA-mandated accounts in a designated form and format. In addition, the legislation further provides for reporting budget information in a designated form and format. These requirements were effective for School Years beginning in 2017.*

*Can you provide guidance for the Required UCOA Account Levels for preparation and reporting annual budgets?*

*Response: The UCOA Required Budget Levels by UCOA Segment are as follows:*

| ***Segment*** | ***Required Budget Level*** | ***Example*** |
| --- | --- | --- |
| *Fund* | *All Funds* | *21011100* |
| *Location* | *All Locations* | *03104* |
| *Function* | *Grandchild or Detail Level* | *111* |
| *Program* | *Child or Detail Level* | *14* |
| *Subject* | *Parent or Summary Level, except for accounts noted below:* | *1600* |
| *Subject Accounts with Child Level Reporting Requirements:* | *Hospitalized – Non-Special Education Students*  *RIDE Approved CTE Programs*  *Special Education*  *Adult Education*  *Summer Schools*  *After School*  *Before School* | *0030*  *1401-14XX*  *2101-2146*  *2701*  *2702*  *2703*  *2704* |
| *Object* | *Grandchild or Intermediate Level (note, for Budget Only, Actuals are required at the Great-Grandchild Level* | *55100* |
| *Job Classification* | *Child or Intermediate Level except for accounts noted below* | *1100* |
| *Job Classification accounts with Grandchild Level Reporting Requirements:* | *Substitute Teachers*  *Virtual Class Teachers* | *1294-1299*  *1308 and 1399* |

*Note: All “Budget” only accounts previously known as the “91” accounts are* ***no longer*** *allowed for any purpose. This includes the following:*

* *Function 991 (previously allowed only with permission).*
* *Program 91 (previously allowed only with permission).*
* *Subject 9100 (previously allowed only with permission).*
* *Job Class 9991 (previously allowed pursuant to Object Intersection Rules).*

***All budget files are to be submitted to RIDE in UCOA-compliant format in the same manner as with actual data files.***

*Allocation Holding Accounts may be used where allowed by Object Intersection Rule for the Object used for:*

* *Location (03999, 04999, 05999, 08999, and 99999)*
* *Program 99*
* *Subject 9900*

*When Allocation Holding Accounts are used for the Location, Program, or Subject segments, statistical data used for determining allocations weights from the prior year will be used to allocate the budgetary lines unless current data is provided with the submitted file.*

FAQ403 Objects Classified as “Optional Use”

*Keywords: Optional Use Accounts; Object 51100 Series; Object 51200 Series; Object 51300 Series*

*Question: Listed below are the Objects that historically have been classified in the* ***UCOA Accounting Manual*** *as “Optional Use” – that is Districts are not required to use them, but can if needed or desired.*

Object Number Object Name

51111 Sick Leave

51112 Vacation

51114 Holiday

51131 Differential Pay

51133 Longevity

51135 Retroactive Pay

51202 Snow Removal Overtime

51203 Event Coverage Overtime

51306 Vacation Pay-off

51307 Injured Employees

51323 Detention Coverage

51324 AM/PM Supervision

51325 Breakfast Supervision

51331 Sick Leave Bonus

51336 Class Overage/Weighting

*Should these Objects retain their “Optional Use” status, or should some or all of them be classified as “Required Use”?*

*Response: The Objects in the 51100 Series (51111, 51112, 51114, 51131, 51133, and 51135) may remain as “Optional Use”.*

*All other noted accounts in the 51200 and 51300 series represent “additional compensation” and are hereby required to be used for compensation costs as described in each Object account.*

FAQ404 Object 55809 and the Location and Function Segments

*Keywords: Object 55809; Function Accounts; Location 14906; Location 17000*

*Question: Historically the Object Intersection Rules related to the Function segment for Object 55809 (Employee Travel – Teachers) allowed for the use of nearly all Function accounts. In one year, a total of 29 different Function accounts were used, 23 of which are generally not associated with Teachers.*

*Should the Object Intersection Rules for Object 55809 related to the Function segment be restricted to only those Functions typically associated with Teachers?*

*Further, the Object Intersection Rule for the Location segment restricts use to only School Location Types 03-13, 23-25, and 33-35. Should the rules related to the Location segment be modified to include Location 14906 (Adult Education) and Location 17000 (Summer and Other Camps) for this same Object?*

*Response: We believe the Functions accounts that may be used with Object 55809 should be restricted to include only the following Function accounts with In-District Locations:*

* *111 Instructional Teachers*
* *112 Substitutes*
* *121 Pupil-Use Technology and Software*
* *122 Instructional Materials, Trips, and Supplies*
* *211 Guidance and Counseling*
* *212 Library and Media*
* *213 Extracurricular*
* *214 Student Services - Instructional Related*
* *215 Academic Interventions*
* *221 Curriculum Development*
* *222 In-Service, Staff Development, and Support*
* *231 Program Management*
* *241 Academic Student Assessment*

*Use Function 431 (Public, Parochial, Private and Charter School Pass-Throughs) for Out-of-District Locations.*

*Also, Location 14906 and Location 17000 are allowed for use with Object 55809.*

FAQ405 Substitutes engaged through Third-Party Agencies

*Keywords: Substitutes; Substitute Teachers; Third-Party Agencies; Object 53223; Object 53225; Object 53417; Nurses*

*Question: We engage Substitute Teachers and other Substitutes through a third-party agency. How should these costs be accounted for in UCOA? Also, can you clarify how to account for Nurses engaged through a third-party agency?*

*Response: To isolate these costs for purposes of clarity and transparency, two Object accounts are to be used - Object 53223 (Instructional Teachers) and Object 53225 (Other Substitutes).*

*Object 53223 is to be used for fees paid to third-party instructional teacher consultants (or the Agency) for providing face-to-face teaching services and for other teacher-related roles such as Substitute Teachers.*

*Object 53225 was added for use with all other Non-Instructional Substitutes when engaged through a third-party agency. This Object is not to be used for Teachers or Substitute Teachers.*

*Refer to the Substitute Teacher Matrix in the* ***UCOA Workbook*** *and the* ***UCOA Accounting Manual*** *for guidance on accounting for Substitute Teachers with the various Object accounts used for such purpose.*

*For Nurses engaged through a third-party agency to fulfill the duties of the School Nurse on a full-time or part time basis, use Object 53417 (Contracted Nursing Services). For Substitute Nurses engaged through a third-party agency, use Object 53225 (Other Substitutes). With both Objects, use only Function 216 for Nursing Services.*

FAQ406 Program 99 used with Compensation Objects

*Keywords: Program 99; Object 51113; Object 51135; Object 51302; Object 51303*

*Question: Program 99 cannot be used with any Benefit Object accounts, but has historically been a valid account that is useable with these Compensation Object accounts:*

* *51113 Professional Days*
* *51135 Retroactive Salary*
* *51302 Professional Development – School*
* *51303 Professional Development – District*

*Should Program 99 continue to be allowed with these Objects or should they be disallowed?*

*Response: We believe use of Program 99 with these Objects occurs infrequently. Since none of the Benefit accounts that will be related to these Compensation Objects may intersect with Program 99, there is no continued benefit from allowing these Compensation Objects to intersect with Program 99. Such use of Program 99 will ultimately cause misalignment of the Compensation and Benefit Objects after Allocations are completed.*

*Accordingly, Program 99 may not be used with these Objects.*

FAQ407 Revised Definition and Name of Function 331

*Keywords: Function 331; Data Processing; Data and Technology Management*

*Question: We often see errors related to the use of Function 331 related to Data Processing which may be partially the result of the legacy of this term juxtaposed to the technologies deployed in School Districts today. The current definition of this Function is as follows:*

The functions and activities associated with the costs of the data processing department including salaries and related employment costs, equipment cost, and data processing maintenance contracts.

*Should the name and definition of this Function be changed or modified?*

*Response: We have considered this and have renamed Function 331 to be “Data and Technology Management”. The revised definition of this Function follows:*

The functions and activities associated with the costs of the Data and Technology Management including those related to computing technology, use of computers, storage, networking, and other physical devices, infrastructure and processes to create, process, store, secure, and exchange all forms of electronic data. Includes activities for managing computers, networks, technical support, and other related technical areas. Includes the salaries and related employment costs, equipment costs, and related maintenance contracts.

FAQ408 Revised Definition and Name of Object 53501

*Keywords: Object 53501; Data Processing and Data Management; Location Type 02; School Locations*

*Question: Object 53501 has historically been named “Data Processing Services”. The current definition of this Object is as follows:*

Services for data entry, formatting, and processing services other than software programming. Includes processing payroll services such as ADP or Ceridian.

Costs of programming for purchased or licensed software should be recorded in Object 57311 (Technology Software).

Costs of web-based or network based software used in the operations of the Data Processing activities, and software programs to enable remote access, and telephone notification systems should be recorded in Object 53502 (Other Technical Services).

*Should the name and definition of this Object be changed or modified?*

*Further, this Object historically has been allowed to be used with School Locations. In the FY 15 Database, this Object was used with School Locations by only 7 Districts.*

*Should the Object Intersection Rules for Object 53501 be modified to be aligned with Location Type 02 only and exclude use with School Locations and also the Allocation Holding Accounts?*

*Response: For purposes of enhanced clarity, we have renamed Object 53501 to be “Data Processing and Data Management”. The revised definition of this Object follows:*

Services for data entry, formatting, managing data, and processing services other than software programming. Includes processing payroll services such as ADP or Ceridian. Does not include costs associated with Pupil-Use Technology.

Costs of programming for purchased or licensed software should be recorded in Object 57311 (Technology Software).

Costs of web-based or network based software used in the operations of the Data Processing activities, and software programs to enable remote access, and telephone notification systems should be recorded in Object 53502 (Other Technical Services).

*Further, we believe the costs in this Object are mostly administrative in nature and should not be allocated to School Locations or any of the Allocation Holding accounts. Further, we believe the costs should be restricted to Location Type 02 only.*

FAQ409 Functions 331 and 332 with School Locations

*Keywords: Function 331; Function 332, School Locations*

*Question: We were notified to correct our accounting records for several Object accounts related to the use of Function 331 (Data and Technology Management) and Function 332 (Business Operations) associated with School Locations. Many of these costs were for Compensation and Benefits for Job Classes aligned with Finance and Administration positions. Others were related to purchased services, supplies, and administrative costs.*

*Can you explain how should we record costs of this nature in the Function segment when aligned with School Locations?*

*Response: The purpose of Function 331 is to isolate costs related to Data Technology type services (IT, data processing, equipment, desk top support, servers, hosting, etc.).  This includes costs associated with data processing contracts such as those for payroll processing (ADP, Ceridian, etc.). It does not include the cost of Student Information Systems, those are charged to Function 214 (Student Services – Instructional Related).*

*Function 332 is designed to cover all other Business-type operations such as human resources, purchasing, accounting, finance, etc.  The costs of Data Technology and Management are not included in Function 332, but rather in Function 331.*

*We continue to note many uses of Compensation and Benefits accounts with Functions 331 and 332 and School locations. The majority were related to Job Classes 2200 (Finance and Administration), 3200 (Finance and Administration – Mid Level), and 4200 (Finance and Administration - Support).*

*Due to the characteristics of Functions 331 and 332, neither should align with School Locations unless the Object Intersection Rule for the Object used requires such use.*

*The Object Intersection Rules have been updated to provide additional guidance for using Functions 331 and 332 with School Locations. In most cases, the updated accounting methodology for the types of costs noted above will usually involve the use of one of the following Functions:*

* *121 Pupil Use Technology and Software*
* *213 Extracurricular*
* *214 Student Services – Instructional Related*
* *511 Principals and Assistant Principals*
* *512 School Office*

FAQ410 Scholarship Funds and Fund Types 2402, 50, and 90

*Keywords: Fund Type 24; Fund Type 2402; Fund Type 50; Fund Type 90; Scholarships*

**NOTE: The following guidance was abated prior to adoption pending further review and analysis of the Office of the Auditor General. Until this issue is resolved and revised guidance is provided, Districts and Charter Schools may continue to use the Fund in Fund Type 2402 and Fund Type 50 related to Scholarships as previously authorized, consistent with other types of Revenue and Expenditures.**

*Question: Recently the Auditor General concluded that Scholarship-related Funds in Fund Type 2402 (Local Revenue – Scholarships) and Fund Type 50 (Permanent Funds) should instead be classified as an Agency Fund (Fund Type 90). This conclusion was based on the requirements of the donors of the assets held in these Funds. In these Funds, the District is merely an Agent holding funds for the disbursement of monies at the direction of the donor and not at the discretion of the District.*

*What changes in UCOA are necessary to comply with these requirements?*

*Response: Pursuant to the direction of the Auditor General, the balances and all activities of those specific Funds, shall be transferred to an appropriate Fund Type 90 account. This entails transfer of all Balance Sheet accounts to Fund Type 90 accounts. Further, all transactions currently accounted for in Revenue and Expenditures Objects, must also be transferred into appropriate Balance Sheet accounts in the Fund Type 90 accounts. This accomplishes the goal that those Revenue and Expenditures currently accounted for in Fund Type 2402 and Fund Type 50 are properly reflected in the UCOA Database. For the avoidance of doubt, Fund Type 2402 formerly named Local Revenue – Scholarships, will hereafter be titled Local Revenue – Unclassified.*

*For the avoidance of doubt, consistent with the required accounting treatment of Agency Funds, revenues and expenditures arising from assets and transactions from the transferred Funds from Fund Types 2402 and 50, following transfer to Fund Type 90 accounts will no longer be recorded or reported as was previously required.*

*Pursuant to UCOA, revenues and expenditures of Fund Type 90 accounts are* ***not*** *reported to RIDE for inclusion in the UCOA Database.*

*To better understand the UCOA rules for Agency Funds, refer to the tab entitled, “Agency Fund Transactions in the* ***UCOA Workbook****”, or refer to the topic entitled “Agency Funds – (Fund Type 90)” in Chapter 8 of the* ***UCOA Accounting Manual.***

***Effective Date: Above Guidance is abated until further notice from the Office of the Auditor General.***

FAQ411 Function 311 used for costs related to persons other than Students and with Locations other than Schools

*Keywords: Function 311; Non-Students; Non-School Locations; Allocation Holding Accounts for School Types; Location Type 01; Location Type 02; Location 02600; Object 55800 Series; Transportation*

*Question: The definition of Function 311 (Transportation) includes this description:* “The functions and activities associated with costs of student transportation.

*If Function 311 is only related to the transportation of students, should Function 311 be used for travel and transportation costs for persons other than Students or with Locations other than Schools?*

*Response: No. We agree that Function 311 relates only to Students and cannot be used with employees, consultants, parents, or all others persons who are not students. Related to use with Non-Student related travel and transportation, in many Objects, such as several accounts in the 55800 Series (Travel and Training), we have noted the use of Function 311 with Objects, which by definition, are not associated with Students.*

*The Object Intersection Rules for Objects in the 55800 series have been updated to provided clarity that Function 311 may not be used with any Object in the 55800 series except for Object 55806 (Bus Driver In-Service Training) where Function 311 is required to be used.*

*Related to Non-School Locations, for Object accounts in the 55100 series (Student Transportation Services) and other Student Transportation-related costs, Mandatory Method Rule #095 specifies that there should be no remaining costs associated with Location Type 01 at the end of the year. If present, they need to be moved to specific School Locations or to the School Allocation Holding Accounts - Locations 03999, 04999, 05999, or 08999, as appropriate.*

*Likewise, for Location 02600 or other Location Type 02 accounts that contains costs related to Student Transportation, Mandatory Method Rule #096 further specifies that costs which directly benefit or relate to the transportation of students be recorded in appropriate Schools in Location Types 03-15, 17, 23-25, and 33-35 or the School Allocation Holding Accounts - Locations 03999, 04999, 05999, or 08999, as appropriate, may be used.*

*The only Student Transportation-related costs that should remain in Location Type 02 accounts are those that are related to overall management of Transportation activities including a high-level Director of Transportation and directly related administrative support staff.*

FAQ412 Subjects 0014 and 2000 and Professional Development Compensation Objects

*Keywords: Subject 0014; Subject 2000; Object 51302; Object 51303; Professional Development; Follow the Topic Concept*

*Question: Historically, we have noted many Districts reported providing classes for Subject 2000 (Technical Education/Computer Technology) and Subject 0014 (Elementary - Computer/Keyboarding).*

*Further, we noted the use of the Objects related to Professional Development (51302 and 51303) were used with these Subjects. The Object Intersection Rules for the Subject segment for these Objects require the use of the “Follow the Topic Concept” as follows:*

Use the specific Subject account for the subject for which Professional Development was provided, pursuant to the "Follow the Topic Concept". If not Subject-specific, for General Education courses related to Instruction, use Subject 0000. For courses not related to a specific Subject or Instruction, use Subject 2500.

*Related to this topic, the question submitted to the UCOA Workgroup was: Were the Professional Development sessions provided for Instructional improvement of the subjects taught in these classes or were they intended to educate and improve skills of the attendees related to general Technical changes and concepts?*

*Response: Feedback provided indicated that the Professional Development sessions charged to these Subjects generally included topics that cover both of the items in question. In other words, the course topics were a blend of each purpose.*

*We believe this is a reasonable expectation and outcome for such topics. We also believe we must capture the “Essence of the Flavor” as accurately as possible. Accordingly, the accounts treatment shall be determined as follows:*

*When the Professional Development sessions directly or predominantly relate to teaching Subject 0014 or 2000 Technology courses, then those Subject accounts should be used as appropriate to the School Location. If the Professional Development sessions do not directly or predominantly relate to teaching such Technology courses, then for General Education courses related to Instruction, use Subject 0000, and for courses not related to a specific Subject or Instruction, use Subject 2500.*

FAQ413 Remodeling Costs for Facilities shared with a Town

*Keywords: Bond Costs; Shared Facilities; LEA of Record*

*Question: Our Town raised bonds to remodel our School Administration Building as well as other buildings in the Town.  The plan is to consolidate the Town and School offices into one building.  However, the bond does not have enough funds to cover soft costs.  Consequently, the Town asked our District to pay for items such as moving costs, technology, security, air conditioning, telephones, and furniture. Our School Committee voted to allow our District to pay for these items.  How should these be accounted for pursuant to UCOA?*

*Response: These are legitimate expenditures pursuant to UCOA rules as they benefit the District and were approved by the School Committee. Charges should be recorded in Expenditure Object accounts that represent the nature of each Expenditure as if the District were paying these directly to the service providers.*

*In this situation, the Town was the lead agency and responsible for the bond and building improvements. Should the roles be reversed, wherein the District is the lead agency and the Town makes monetary contributions, the accounting treatment should follow the “LEA of Record” method as provided in the* ***UCOA Accounting Manual****.*

FAQ414 Allocation Holding Accounts where School-based Allocation Holding Accounts must be used instead of the General Allocation Holding Account

*Keywords: Allocation Holding Accounts; Allocation Holding Accounts for School Types; Location 08999; Location 99999*

*Question: Presently there are four Allocation Holding Accounts for School Locations - Location 03999 for Elementary Schools, Location 04999 for Middle Schools, Location 05999 for High Schools, and Location 08999 for allocating to In-District Location Types 03-05 and 09.*

*Can you clarify when the School Location Allocation Accounts should be used and when Location 99999 (General Allocation Holding Account) may not be used?*

*Response: These Allocation Holding Accounts were added to address misalignments caused by the existing General Allocation Holding Account (Location 99999) that created allocations to certain Location accounts that were inappropriate pursuant to UCOA rules.*

*In many Objects, where Location 99999 was once allowed and appropriate, the availability of the other Allocation Holding Accounts renders Location 99999 inappropriate and accordingly is no longer allowed, where noted. Generally, these involve Objects that contain Object Intersection Rules that restrict Locations to only School locations and/or involve Functions that generally only intersect with School Locations, such as Function 512 (School Office). In those situations, if using an Allocation Holding Account would result in more appropriate intersections with School Locations, Location 08999 is more favorable than Location 99999, since Location 08999 will only allocate costs In-District School Location Types 03-05 and 09*

*For those Objects and situations in which Location 99999 is no longer allowed or would be inappropriate when coupled with certain Function accounts, and wherein Location 08999 or the individual School-type allocation accounts (03999, 04999, and 05999) are required or would be more appropriate, the Object Intersection Rules have been updated.*

*For additional clarification, when Location 08999 is used, the UCOA Allocation Tool will only allocate costs to In-District School Location Types 03-05 and 09. Accordingly, costs that are or should be charged to Education Service Departments (Location Type 01), Business Service Departments (Location Type 02), and Out-of-District Locations (Location Types 07-08, and 10-15) must be directly charged, and therefore use of the Allocation Holding Accounts are inappropriate for such costs.*

FAQ415 Enterprise Activities and Community Service Activities

*Keywords: Enterprise Activities; Community Programs*

*Question: The rules associated with mandated Federal reports require costs for Enterprise Activities be reported separately from costs for Community Service activities. Function 433 (Enterprise and Community Service Operations) includes both types in one account. Therefore, Program 80 (Community Service Programs) is used to isolate those costs related to Community Service.*

*The NCES guidelines for Enterprise activities includes wording that helps to distinguish it from Community Service as follows: “Enterprise includes activities that are financed and operated in a manner similar to private business enterprises where the stated intent is to finance or recover the costs primarily through user charges. Community Service is described as those programs provided without the cost-recovery intent.”*

*The UCOA definition for Fund Type 60 (Enterprise Funds) makes the distinction, but the examples could be modified to enhance clarity. For example, both Fund Type 60 and Program 80 should address items such as the Levy Ice Rink and similar cases. We believe it might be possible that the intent of running such facilities may be different for individual providers of such services.*

*Is it appropriate to include additional guidance related to Fund Type 60, Function 433, and Program 80 related to the use of Program accounts when the intent of fees is to recover the costs, versus one of not recovering costs?*

*Response: Yes. We believe this suggestion has merit and clarifying language has been added to appropriate sections of the* ***UCOA Accounting Manual****.*

FAQ416 Accounting for Dual Enrollment Students

*Keywords: Dual Enrollment; Tuition; Textbooks*

*Question: We recently received correspondence from the Rhode Island Office of the Postsecondary Commissioner (RIOPC) that authorized RIOPC to bill Local Education Agencies (LEAs) for “the cost of student who enroll in the full-time dual enrollment program at the community college as part of their high school experience. LEA support shall be based on the higher education institution’s tuition and mandatory fees rates and will not exceed fifty percent (50%) of the core instructional per pupil amount of state and local education aid as determined by RIDE, not to exceed the cost of the full-time enrollment at the institution.”*

*For such costs RIOPC will bill each LEA as appropriate.*

*How shall such costs be accounted for pursuant to UCOA requirements?*

*Response: As a reminder, Dual Enrollment courses in UCOA are defined as courses in which a student is enrolled in a secondary school while simultaneously enrolled part-time or full-time as a non-matriculating student at a postsecondary institution, such as a community college, college, or university. Upon successful completion of the course, students earn credit at both the secondary school and the postsecondary institution offering the course.*

*LEA expenditures related to Dual Enrollment courses are for Tuition, Textbooks, Electronic Textbooks, and Workbooks.*

*Expenditures will be made using two Object accounts, Object 55690 (Tuition – Other) Object 56410 (Textbooks - Dual and Concurrent Enrollment). The rules for each are noted below.*

***Tuition***

*The costs for Tuition will be recorded pursuant to the rules of Object 55690 and Mandatory Method Rule 333 (MMR333), which requires the use of new Location account (Location 20 – Other State Agencies). Specifically, MMR333 requires the following:*

***Mandatory Method Rule 333:*** *For Tuition for Dual Enrollment courses, payment is currently required to be paid to the Office of the Postsecondary Commissioner. For such expenditures, use only Object 55690 (Tuition – Other), Location 20000 (Other State Agencies), and Program 70 (Community/Junior College Education Programs).*

*The revised Object Intersection Rules for Object 55690 are noted below:*

**Object Intersection Rules for Object 55690:**

**Fund:** Use any Fund Type except 40 and 90.

**Location:** For tuition paid to the Office of the Postsecondary Commissioner, or other agency as later designated, related to Dual Enrollment courses, use Location 20000 only.

For all other transactions, Location Types 07-08 (excluding Location 08999), 10-11 only, however Location 08902 may not be used with actual expenditures, only with Budgetary accounts.

**Function:** Use Function 431 only.

**Program:** Use Program 20 for Students who are District-Placed or Program 50 for Students who are Parentally-Placed in the alternative location for Special Education Students. For Non-Special Education Students, use Programs 30, 40, or 50, and Program 10 Series.

Use Program 70 only for students enrolled in a Dual Enrollment course.

**Subject:** Use any Subject except 2500, 2701, 2702, 2703, 2704, 9700, 9800, and 9900. Refer to the General Function/Subject Rules and the required Location Type/Subject Rules for guidance on determining the proper Subject account(s) to use with Function and Location accounts, respectively.

For Dual Enrollment courses, use the Subject account(s) applicable to the courses in which the students are enrolled.

**Job Classification:** Use Job Classification 0000 only.

***Textbooks***

*The rules for recording the costs of Textbooks provided for Dual Enrollment and Concurrent Enrollment are set forth in Object 56410 and Mandatory Method Rule 332 (MMR332). Specifically, MMR332 requires the following:*

***Mandatory Method Rule 332:*** *For costs of Textbooks related to Dual Enrollment courses, use Program 70 (Community/Junior College Education Programs) with Location Type 08 accounts (Non-Public/Private Schools) that are postsecondary institutions, such as a community college, college, or university. For purposes of clarity, Location 08999 may not be used for this purpose. For costs of Textbooks related to Concurrent Enrollment courses, use Program 10 (Regular Elementary/Secondary Education Programs) and Location Type 05 (High Schools). For both types, use Object 56410 (Textbooks – Dual and Concurrent Enrollment).*

*The Object Intersection Rules for Object 56410 are noted below:*

**Object Intersection Rules for Object 56410:**

**Fund:** Use any Fund Type except 40 and 90.

**Location:** Use Location Type 05 (High School) related to Concurrent Enrollment and Location Type 08 (Non-Public/Private Schools) related to Dual Enrollment.

**Function:** Use Function 122 only.

**Program:** Use only Program 10 related to Concurrent Enrollment or Program 70 for Dual Enrollment.

**Subject:** Use any Subject except 2500, 9700, 9800, and 9900. Refer to the General Function/Subject Rules and the required Location Type/Subject Rules for guidance on determining the proper Subject account(s) to use with Function and Location accounts, respectively.

**Job Classification:** Use Job Classification 0000 only.

***\* \* \* \* \****

Section F – Segment Account Numbers

Fund Type Number Codes

| ***Type*** | ***No.*** | ***Description*** |
| --- | --- | --- |
| Governmental Type | 10 | General Fund |
| 20 | Special Revenue Funds |
| 30 | Capital Projects Funds |
| 40 | Debt Service Funds |
| 50 | Permanent Funds |
| Proprietary Type | 60 | Enterprise Funds |
| 70 | Internal Service Funds |
| Fiduciary Types | 80 | Trust Funds |
| 90 | Custodial Funds |

Fund/Subfund Account Number Codes

Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Fund and Subfunds” to find the current list of accounts for this topic.

Location Types

| *Type* | *No.* | *Description* |
| --- | --- | --- |
| Departments | 00 | Central Office |
| 01 | Education Services |
| 02 | Business Services |
| Schools | 03 | Elementary Schools |
| 04 | Middle Schools |
| 05 | High Schools |
| 06 | Alternative Schools/Programs |
| 07 | Other Schools |
| 08 | Non-Public/Private Schools |
| 09 | Preschools (in District) - Housed Separately or within Elementary, Middle or High Schools |
| 10 | Charter Schools |
| 11 | Education Service Agencies (Collaboratives) |
| 12 | State Department of Education (RIDE) |
| 13 | Public Out of State |
| 14 | Adult Education |
| 15 | Transportation Out of District Locations |
| 17 | Summer and Other Camps |
| 23 | Summer School - Elementary Schools |
| 24 | Summer School - Middle Schools |
| 25 | Summer School - High Schools |
| 33 | After School - Elementary Schools |
| 34 | After School - Middle Schools |
| 35 | After School - High Schools |
| 43 | Before School - Elementary Schools |
| 44 | Before School - Middle Schools |
| 45 | Before School - High Schools |
| Other | 16 | Payments for Debt Service |
| 18 | Payments for Retiree Benefits |
| 19 | Interagency Fund Transfers |
| 20 | Other State Agencies |
| 99 | Reserved for Balance Sheet, Revenue, Custodial Expenditure Accounts, and Allocations |
| Unassigned | 21-22 | Unassigned. Contact RIDE for Validation |
| 26-32 | Unassigned. Contact RIDE for Validation |
| 36-42; 46-98 | Unassigned. Contact RIDE for Validation |

Location Departments (Types 00, 01, and 02)

At the time of Publication of this ***Abridged Version,*** the lists below were accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Location” to find the current list of accounts for this topic.

|  |  |  |
| --- | --- | --- |
| For Type Code 00 - No Location | |  |
| Number | Name | Comments |
| **00000** | Central Office | Parent Account - Entries Allowed |
| 00001 | Main Administration Building | Child Account - Entries Allowed |
| 00002 | Warehouse Facility | Child Account - Entries Allowed |
| 00003 | Other Building #1 | Child Account - Entries Allowed |
| 00004 | Other Building #2 | Child Account - Entries Allowed |
| 00005 | Other Building #3 | Child Account - Entries Allowed |
| 00006 | Other Building #4 | Child Account - Entries Allowed |
| 00007 | Other Building #5 | Child Account - Entries Allowed |
| 00008 | Other Building #6 | Child Account - Entries Allowed |
| 00009 | Other Building #7 | Child Account - Entries Allowed |
| 00010 | Other Building #8 | Child Account - Entries Allowed |
| 00011 | Other Building #9 | Child Account - Entries Allowed |
| 00012 | Other Building #10 | Child Account - Entries Allowed |

|  |  |  |
| --- | --- | --- |
| For Type Code 01 - Education Services | |  |
| Number | Name | Comments |
| **01100** | **Superintendents Office** | Parent Account - Entries Allowed |
| 01101 | School Committee | Child Account - Entries Allowed |
| 01102 | Deputy or Assistant Superintendent's Office | Child Account - Entries Allowed |
| 01103 | Communications | Child Account - Entries Allowed |
| 01104 | Office - Director of Programs and Staff | Child Account - Entries Allowed |
| 01105 | Development Office | Child Account - Entries Allowed |
| 01106 | Public Engagement Office | Child Account - Entries Allowed |
| 01107 | Federal Grants Department | Child Account - Entries Allowed |
| 01108 | Office of Leadership Development | Child Account - Entries Allowed |
| 01109 | Legal Services | Child Account - Entries Allowed |
| 01110 | Parent Engagement Office | Child Account - Entries Allowed |
| 01111 | Transformation Office | Child Account - Entries Allowed |
| **01200** | **Staff Development and Support** | Parent Account - Entries Allowed |
| **01300** | **Program and Curriculum Development** | Parent Account - Entries Allowed |
| 01301 | Administrative/Supervisor Career and Vocational | Child Account - Entries Allowed |
| 01302 | Middle-level Education Office | Child Account - Entries Allowed |
| 01303 | Elementary Level Education Office | Child Account - Entries Allowed |
| 01304 | Chief Academic Officer | Child Account - Entries Allowed |
| 01305 | Language and Culture | Child Account - Entries Allowed |
| 01306 | High School Reform | Child Account - Entries Allowed |
| 01307 | Assessment Student Performance | Child Account - Entries Allowed |
| 01308 | Office of Reading - Language Arts | Child Account - Entries Allowed |
| 01309 | Office of Social Studies | Child Account - Entries Allowed |
| 01310 | Office of Fine Arts | Child Account - Entries Allowed |
| 01311 | Office of Math | Child Account - Entries Allowed |
| 01312 | Office of Science | Child Account - Entries Allowed |
| 01313 | Office of English | Child Account - Entries Allowed |
| 01314 | Advanced Academic Services | Child Account - Entries Allowed |
| 01315 | Office of Music | Child Account - Entries Allowed |
| 01316 | Visual Arts | Child Account - Entries Allowed |
| 01317 | Athletics | Child Account - Entries Allowed |
| 01318 | Summer School | Child Account - Entries Allowed |
| 01319 | Acceleration Zone | Child Account - Entries Allowed |
| 01320 | Advancement Zone | Child Account - Entries Allowed |
| 01321 | Innovation Zone | Child Account - Entries Allowed |
| 01321 | Performance Management | Child Account - Entries Allowed |
| **01400** | **Student Support Services** | Parent Account - Entries Allowed |
| 01401 | Student Support Services and Operations | Child Account - Entries Allowed |
| 01402 | Student Relations Office | Child Account - Entries Allowed |
| 01403 | Registration Center | Child Account - Entries Allowed |
| 01404 | Drop Out Prevention Office | Child Account - Entries Allowed |
| 01405 | Office of Administration of Special Education | Child Account - Entries Allowed |
| 01406 | 504 Compliance | Child Account - Entries Allowed |
| 01407 | Medicaid Services Office | Child Account - Entries Allowed |
| **01500** | **Extracurricular** | Parent Account - Entries Allowed |
| **01600** | **Health Services** | Parent Account - Entries Allowed |
| 01601 | Health and Physical Education | Child Account - Entries Allowed |
| **01700** | **Guidance and Social Services** | Parent Account - Entries Allowed |
| **01800** | **Adult and Continuing Education** | Parent Account - Entries Allowed |
| **01900** | **Other** | Parent Account - Entries Allowed |

|  |  |  |
| --- | --- | --- |
| For Type Code 02 - Business Services | |  |
| Number | Name | Comments |
| **02000** | **Other** | Parent Account - Entries Allowed |
| 02001 | Retirees | Child Account - Entries Allowed |
| **02100** | **Financial** | Parent Account - Entries Allowed |
| 02101 | Controllers Office or Business Office | Child Account - Entries Allowed |
| 02102 | Budget Office - Local | Child Account - Entries Allowed |
| 02103 | Budget Office - Non-Local | Child Account - Entries Allowed |
| 02104 | Accounting Offices | Child Account - Entries Allowed |
| **02200** | **Purchasing** | Parent Account - Entries Allowed |
| 02201 | Central Supply - Warehouse | Child Account - Entries Allowed |
| **02300** | **Human Resources** | Parent Account - Entries Allowed |
| 02301 | EEO Office | Child Account - Entries Allowed |
| **02400** | **Technology** | Parent Account - Entries Allowed |
| 02401 | Data Processing | Child Account - Entries Allowed |
| 02402 | Educational Technology | Child Account - Entries Allowed |
| **02500** | **Operations** | Parent Account - Entries Allowed |
| 02501 | Chief of Operations | Child Account - Entries Allowed |
| **02600** | **Transportation** | Parent Account - Entries Allowed |
| 02601 | Crossing Guards | Child Account - Entries Allowed |
| **02700** | **Food Service** | Parent Account - Entries Allowed |
| **02800** | **Safety** | Parent Account - Entries Allowed |
| **02900** | **Building Operations** | Parent Account - Entries Allowed |
| 02902 | Maintenance | Child Account - Entries Allowed |

Location Schools (Types 03, 04, 05, 06, and 09)

Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find the current list of accounts for this topic. ***Note: the list of Schools is updated only once a year, so contact RIDE if you cannot locate the School you seek.***

District Location Number Codes (Type 07)

At the time of Publication of this ***Abridged Version,*** the lists below were accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

| ***Location Type*** | ***District ID*** | ***Name*** | ***Previous ERIDE Code*** |
| --- | --- | --- | --- |
| 07 | 010 | Barrington School District | 1 |
| 07 | 030 | Burrillville School District | 3 |
| 07 | 040 | Central Falls School District | 4 |
| 07 | 060 | Coventry School District | 6 |
| 07 | 070 | Cranston School District | 7 |
| 07 | 080 | Cumberland School District | 8 |
| 07 | 090 | East Greenwich School District | 9 |
| 07 | 100 | East Providence School District | 10 |
| 07 | 120 | Foster School District | 12 |
| 07 | 130 | Glocester School District | 13 |
| 07 | 150 | Jamestown School District | 15 |
| 07 | 160 | Johnston School District | 16 |
| 07 | 170 | Lincoln School District | 17 |
| 07 | 180 | Little Compton School District | 18 |
| 07 | 190 | Middletown School District | 19 |
| 07 | 200 | Narragansett School District | 20 |
| 07 | 210 | Newport School District | 21 |
| 07 | 220 | New Shoreham School District | 22 |
| 07 | 230 | No. Kingstown School District | 23 |
| 07 | 240 | No. Providence School District | 24 |
| 07 | 250 | No. Smithfield School District | 25 |
| 07 | 260 | Pawtucket School District | 26 |
| 07 | 270 | Portsmouth School District | 27 |
| 07 | 280 | Providence School District | 28 |
| 07 | 300 | Scituate School District | 30 |
| 07 | 310 | Smithfield School District | 31 |
| 07 | 320 | So. Kingstown School District | 32 |
| 07 | 330 | Tiverton School District | 33 |
| 07 | 350 | Warwick School District | 35 |
| 07 | 360 | Westerly School District | 36 |
| 07 | 380 | West Warwick School District | 38 |
| 07 | 390 | Woonsocket School District | 39 |
| 07 | 400 | Wm. M. Davies Jr. Career & Technical Center | 40 |
| 07 | 410 | The Rhode Island School for the Deaf | 41 |
| 07 | 420 | The Metropolitan Regional Career & Technical Center | 42 |
| 07 | 430 | Urban Collaborative Accelerated Program | N/A |
| 07 | 905 | Homebound Students (used by all Districts) | N/A |
| 07 | 960 | Bristol Warren School District | 96 |
| 07 | 970 | Exeter W. Greenwich School District | 97 |
| 07 | 980 | Chariho School District | 98 |
| 07 | 990 | Foster-Glocester School District | 99 |

Non-Public/Private Schools Location Type and School ID’s (Type 08)

Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find the current list of accounts for this topic. Note: These will be located in the table including Location Type 08 accounts. For your benefit, Type 08 Schools are listed numerically and alphabetically.

Charter School Location Type and School ID’s (Type 10)

At the time of Publication of this ***Abridged Version,*** the lists below were accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

| ***Location Type*** | ***School ID*** | ***Name*** |
| --- | --- | --- |
| 10 | 480 | Highlander Charter School |
| 10 | 500 | NE Laborers Construction Career Academy |
| 10 | 510 | Paul Cuffee Charter School |
| 10 | 520 | Kingston Hill Academy |
| 10 | 530 | The International Charter School |
| 10 | 540 | Blackstone Academy Charter School |
| 10 | 550 | The Compass School |
| 10 | 560 | Times 2 Academy |
| 10 | 570 | Academy for Career Exploration |
| 10 | 580 | Beacon Charter School |
| 10 | 590 | The Learning Community |
| 10 | 600 | Segue Institute for Learning |
| 10 | 610 | RIMA Blackstone Valley |
| 10 | 620 | The Greene School |
| 10 | 630 | Trinity Academy for the Performing Arts |
| 10 | 640 | RI Nurses Middle Level College |
| 10 | 650 | Village Green Virtual School |
| 10 | 660 | Sheila Skip Nowell Leadership Academy |
| 10 | 671 | Achievement First Providence Mayoral Academy |
| 10 | 680 | The Hope Academy |
| 10 | 690 | Southside Elementary Charter School |
| 10 | 700 | RISE Prep Mayoral Academy |
| 10 | 710 | Providence Preparatory Charter School |
| 10 | 720 | Charette Charter School |

Education Service Agencies (Collaboratives) Location Type and School ID’s (Type 11)

At the time of Publication of this ***Abridged Version,*** the lists below were accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

| ***Location Type*** | ***School ID*** | ***Name*** |
| --- | --- | --- |
| 11 | 800 | East Bay Educational Collaborative |
| 11 | 801 | Northern RI Collaborative |
| 11 | 802 | Southern RI Regional Collaborative |
| 11 | 803 | West Bay Collaborative |
| 11 | 804 | Newport County Regional Special Education |
|  |  |  |
| 11 | 900 | Capital Region Education Council (CT) |
| 11 | 901 | Southcoast Educational Collaborative (MA) |

RIDE Location Type and School ID’s (Type 12)

At the time of Publication of this ***Abridged Version,*** the lists below were accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

|  |  |  |
| --- | --- | --- |
| ***Location Type*** | ***School ID*** | ***Name*** |
| 12 | 600 | RI Department of Education |

Public Schools – Out of State and School ID’s (Type 13)

At the time of Publication of this ***Abridged Version,*** the lists below were accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

|  |  |  |
| --- | --- | --- |
| ***Location Type*** | ***School ID*** | ***Name*** |
| 13 | 001 | Fall River, MA |
| 13 | 002 | Bellingham Public Schools, MA |

Adult Education Locations (Type 14)

At the time of Publication of this ***Abridged Version,*** the lists below were accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

|  |  |  |
| --- | --- | --- |
| ***Location Type*** | ***School ID*** | ***Name*** |
| 14 | 906 | Adult Education |

Transportation for Out-of-District Locations (Type 15)

At the time of Publication of this ***Abridged Version,*** the lists below were accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

|  |  |  |
| --- | --- | --- |
| ***Location Type*** | ***School ID*** | ***Name*** |
| 15 | 902 | Transportation for Out-of-District Locations |

Payments for Debt Service (Type 16)

At the time of Publication of this ***Abridged Version,*** the lists below were accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

|  |  |  |
| --- | --- | --- |
| ***Location Type*** | ***Department ID*** | ***Name*** |
| 16 | 000 | Payments for Debt Service |

Summer and Other Camps (Type 17)

At the time of Publication of this ***Abridged Version,*** the lists below were accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

|  |  |  |
| --- | --- | --- |
| ***Location Type*** | ***School ID*** | ***Name*** |
| 17 | 000 | Summer and Other Camps |

Payments for Retiree Benefits (Type 18)

At the time of Publication of this ***Abridged Version,*** the lists below were accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

|  |  |  |
| --- | --- | --- |
| ***Location Type*** | ***Department ID*** | ***Name*** |
| 18 | 000 | Payments for Retiree Benefits |

Interagency Fund Transfers (Type 19)

At the time of Publication of this ***Abridged Version,*** the lists below were accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

|  |  |  |
| --- | --- | --- |
| ***Location Type*** | ***Department ID*** | ***Name*** |
| 19 | 000 | Payments for Retiree Benefits |

Payments to Other State Agencies (Type 20)

At the time of Publication of this ***Abridged Version,*** the lists below were accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

|  |  |  |
| --- | --- | --- |
| ***Location Type*** | ***Department ID*** | ***Name*** |
| 20 | 000 | Payments to Other State Agencies |

Summer School (Types 23, 24, and 25)

At the time of Publication of this ***Abridged Version,*** the lists below were accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

|  |  |  |
| --- | --- | --- |
| ***Location Type*** | ***Department ID*** | ***Name*** |
| 23 | 907 or XXX | Summer School – Elementary School Students |
| 24 | 907 or XXX | Summer School – Middle School Students |
| 25 | 907 or XXX | Summer School – High School Students |

After School (Types 33, 34, and 35)

At the time of Publication of this ***Abridged Version,*** the lists below were accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

|  |  |  |
| --- | --- | --- |
| ***Location Type*** | ***Department ID*** | ***Name*** |
| 33 | 903 or XXX | After School – Elementary School Students |
| 34 | 903 or XXX | After School – Middle School Students |
| 35 | 903 or XXX | After School – High School Students |

Before School (Types 43, 44, and 45)

At the time of Publication of this ***Abridged Version,*** the lists below were accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

|  |  |  |
| --- | --- | --- |
| ***Location Type*** | ***Department ID*** | ***Name*** |
| 43 | 904 or XXX | Before School – Elementary School Students |
| 44 | 904 or XXX | Before School – Middle School Students |
| 45 | 904 or XXX | Before School – High School Students |

Function Accounts

At the time of Publication of this ***Abridged Version,*** the list below was accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Function” to find the current list of accounts for this topic.

| **Number** | **Name** | **Comment** |
| --- | --- | --- |
| 000 | None | Used only for specific Expenditure accounts - 52501, 52710, 52720, 52730, 52902, 58105, 59701, 59998, and 59999. |
| 111 | Instructional Teachers |  |
| 112 | Substitutes |  |
| 113 | Instructional Paraprofessionals |  |
| 121 | Pupil-Use Technology and Software |  |
| 122 | Instructional Materials, Trips, and Supplies |  |
| 211 | Guidance and Counseling |  |
| 212 | Library and Media |  |
| 213 | Extracurricular |  |
| 214 | Student Services - Instructional Related |  |
| 215 | Academic Interventions |  |
| 216 | Student Health and Services - Medical |  |
| 221 | Curriculum Development |  |
| 222 | In-Service, Staff Development, and Support |  |
| 223 | Sabbaticals |  |
| 231 | Program Management |  |
| 232 | Therapists, Psychologists, Evaluators, Personal Attendants and Social Workers |  |
| 241 | Academic Student Assessment |  |
| 311 | Transportation |  |
| 312 | Food Service |  |
| 313 | Safety |  |
| 321 | Building Upkeep, Utilities, and Maintenance |  |
| 331 | Data and Technology Management |  |
| 332 | Business Operations |  |
| 411 | Budgeted Contingencies |  |
| 421 | Debt Service |  |
| 422 | Capital Projects |  |
| 431 | Public, Parochial, Private, and Charter School Pass-Throughs |  |
| 432 | Retiree Benefits and Other |  |
| 433 | Enterprise and Community Service Operations |  |
| 441 | Claims and Settlements |  |
| 511 | Principals and Assistant Principals |  |
| 512 | School Office |  |
| 521 | Deputies, Senior Administrators, Researchers, and Program Evaluators |  |
| 531 | Superintendent and School Board |  |
| 532 | Legal |  |
| 997 | Balance Sheet Transactions | Use with Balance Sheet Transactions only |
| 998 | Revenue Transactions | Use with Revenue Transactions only |

Program Accounts

At the time of Publication of this ***Abridged Version,*** the list below was accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Program” to find the current list of accounts for this topic.

| **Number** | **Name** | **Comment** |
| --- | --- | --- |
| 00 | Other Programs | Parent Account - Entries Required if a Child Account does not exist |
| 10 | Regular Elementary/Secondary Education Programs | Parent Account - Entries Required if a Child Account does not exist |
| 11 | Gifted and Talented | Child Account - Entries Required where a Child Account exists |
| 12 | At Risk/Alternative Education Programs | Child Account - Entries Required where a Child Account exists |
| 13 | PBGR (Performance Based Graduation Requirements) | Child Account - Entries Required where a Child Account exists |
| 14 | Early Intervening Services | Child Account - Entries Required where a Child Account exists |
| 20 | Special Education | Parent Account - Entries Required if a Child Account does not exist |
| 30 | Career and Technical Education Programs | Parent Account - Entries Required if a Child Account does not exist |
| 40 | Bilingual/ESL Education | Parent Account - Entries Required if a Child Account does not exist |
| 50 | Non-Public Schools Programs | Parent Account - Entries Required if a Child Account does not exist |
| 61 | Adult/Continuing Education | Child Account - Entries Required. Parent Account use is not allowed. |
| 62 | Summer School | Child Account - Entries Required. Parent Account use is not allowed. |
| 63 | After School Programs | Child Account - Entries Required. Parent Account use is not allowed. |
| 64 | Before School Programs | Child Account - Entries Required. Parent Account use is not allowed. |
| 70 | Community/Junior College Education Programs | Parent Account - Entries Required if a Child Account does not exist |
| 80 | Community Services Programs | Parent Account - Entries Required if a Child Account does not exist |
| 90 | Co-Curricular and Extracurricular Activities | Parent Account - Entries Required if a Child Account does not exist |
| 97 | Balance Sheet Transactions | Use with Balance Sheet Transactions only |
| 98 | Revenue Transactions | Use with Revenue Transactions only |
| 99 | Allocation Holding Account | Parent Account - Entries Allowed |

Subject Accounts

At the time of Publication of this ***Abridged Version,*** the list below was accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE Locate the tab titled “Subject” to find the current list of accounts for this topic.

| **Number** | **Name** | **Comment** |
| --- | --- | --- |
|
| **0000** | **General Education** | Parent Account - Entries Required or use of Child Account Allowed |
| 0001 | Kindergarten | Child Account - Entries Optional or use Parent Account |
| 0002 | Pre-Kindergarten | Child Account - Entries Optional or use Parent Account |
| 0003 | Grade 1 | Child Account - Entries Optional or use Parent Account |
| 0004 | Grade 2 | Child Account - Entries Optional or use Parent Account |
| 0005 | Grade 3 | Child Account - Entries Optional or use Parent Account |
| 0006 | Grade 4 | Child Account - Entries Optional or use Parent Account |
| 0007 | Grade 5 | Child Account - Entries Optional or use Parent Account |
| 0008 | Grade 6 | Child Account - Entries Optional or use Parent Account |
| 0009 | Elementary - English and Language Arts | Child Account - Entries Optional or use Parent Account - USEABLE BY ELEMENTARY SCHOOLS ONLY |
| 0010 | Elementary - Foreign Languages | Child Account - Entries Optional or use Parent Account - USEABLE BY ELEMENTARY SCHOOLS ONLY |
| 0011 | Elementary - Mathematics | Child Account - Entries Optional or use Parent Account - USEABLE BY ELEMENTARY SCHOOLS ONLY |
| 0012 | Elementary - Natural Sciences | Child Account - Entries Optional or use Parent Account - USEABLE BY ELEMENTARY SCHOOLS ONLY |
| 0013 | Elementary - Social Sciences | Child Account - Entries Optional or use Parent Account - USEABLE BY ELEMENTARY SCHOOLS ONLY |
| 0014 | Elementary - Computer/Keyboarding | Child Account - Entries Optional or use Parent Account - USEABLE BY ELEMENTARY SCHOOLS ONLY |
| 0015 | Elementary - STEM | Child Account - Entries Optional or use Parent Account - USEABLE BY ELEMENTARY SCHOOLS ONLY |
| **0030** | Hospitalized - Non Special Education Students | **Child Account - Entries REQUIRED** |
| **0100** | **Agriculture** | Parent Account - Entries Required or use of Child Account Allowed |
| **0200** | **Art** | Parent Account - Entries Required or use of Child Account Allowed |
| 0201 | Visual Arts | Child Account - Entries Optional or use Parent Account |
| **0300** | **Business** | Parent Account - Entries Required or use of Child Account Allowed |
| **0400** | **Distributive/Marketing Education** | Parent Account - Entries Required or use of Child Account Allowed |
| **0500** | **English Language Arts** | Parent Account - Entries Required or use of Child Account Allowed |
| **0600** | **ESL and Bilingual** | Parent Account - Entries Required or use of Child Account Allowed |
| 0601 | ESL | Child Account - Entries Optional or use Parent Account |
| 0602 | Bilingual | Child Account - Entries Optional or use Parent Account |
| **0700** | **Foreign Languages** | Parent Account - Entries Required or use of Child Account Allowed |
| **0800** | **Guidance** | Parent Account - Entries Required or use of Child Account Allowed |
| **0900** | **Health Occupations Education** | Parent Account - Entries Required or use of Child Account Allowed |
| 0901 | Nursing | Child Account - Entries Optional or use Parent Account |
| **1000** | **Physical Curriculum** | Parent Account - Entries Required or use of Child Account Allowed |
| **1100** | **Health Education** | Parent Account - Entries Required or use of Child Account Allowed |
| **1200** | **Physical Education and Health** | Parent Account - Entries Required or use of Child Account Allowed |
| **1300** | **Family and Consumer Education** | Parent Account - Entries Required or use of Child Account Allowed |
| **1400** | **Career and Technical Education** | Parent Account - Entries Required or use of Child Account Allowed |
| 1401 | Electronics | Child Account - Entries Optional or use Parent Account |
| 1402 | Travel/Tourism | Child Account - Entries Optional or use Parent Account |
| 1403 | Drafting | Child Account - Entries Optional or use Parent Account |
| 1404 | Automotive | Child Account - Entries Optional or use Parent Account |
| 1405 | Construction | Child Account - Entries Optional or use Parent Account |
| 1406 | Graphic Design | Child Account - Entries Optional or use Parent Account |
| 1407 | Commercial Food | Child Account - Entries Optional or use Parent Account |
| 1408 | Electricity | Child Account - Entries Optional or use Parent Account |
| 1409 | Bakery | Child Account - Entries Optional or use Parent Account |
| 1410 | Child Development and Education | Child Account - Entries Optional or use Parent Account |
| 1411 | Cisco Academy | Child Account - Entries Optional or use Parent Account |
| 1412 | Fashion Merchandising | Child Account - Entries Optional or use Parent Account |
| 1413 | Business Education | Child Account - Entries Optional or use Parent Account |
| 1414 | Carpentry | Child Account - Entries Optional or use Parent Account |
| 1415 | Computer Information Systems/Technology | Child Account - Entries Optional or use Parent Account |
| 1416 | Cosmetology | Child Account - Entries Optional or use Parent Account |
| 1417 | Food Services - Not Bakery | Child Account - Entries Optional or use Parent Account |
| 1418 | Health Services - Not Child Care | Child Account - Entries Optional or use Parent Account |
| 1419 | Finance Academy | Child Account - Entries Optional or use Parent Account |
| 1420 | Robotics | Child Account - Entries Optional or use Parent Account |
| 1421 | Culinary Arts | Child Account - Entries Optional or use Parent Account |
| 1422 | HVAC/Plumbing | Child Account - Entries Optional or use Parent Account |
| 1423 | Criminal Justice, Law, Public Safety, and Security | Child Account - Entries Optional or use Parent Account |
| 1424 | Marketing | Child Account - Entries Optional or use Parent Account |
| 1425 | Aquaculture | Child Account - Entries Optional or use Parent Account |
| 1426 | Hospitality | Child Account - Entries Optional or use Parent Account |
| 1427 | Biotechnology | Child Account - Entries Optional or use Parent Account |
| 1428 | Machine Technology | Child Account - Entries Optional or use Parent Account |
| 1429 | Performing Arts | Child Account - Entries Optional or use Parent Account |
| 1430 | Pre-Engineering | Child Account - Entries Optional or use Parent Account |
| 1431 | Marine Technology | Child Account - Entries Optional or use Parent Account |
| 1432 | TV Production/Journalism | Child Account - Entries Optional or use Parent Account |
| 1433 | Aviation | Child Account - Entries Optional or use Parent Account |
| 1434 | Welding | Child Account - Entries Optional or use Parent Account |
| 1435 | Cyber Security | Child Account - Entries Optional or use Parent Account |
| 1436 | Agriculture - CTE Only | Child Account - Entries Optional or use Parent Account |
| 1437 | ROTC - CTE Only | Child Account - Entries Optional or use Parent Account |
| 1438 | Manufacturing - P-TECH | Child Account - Entries Optional or use Parent Account |
| 1439 | Education Studies | Child Account - Entries Optional or use Parent Account |
| 1440 | Environmental Science | Child Account - Entries Optional or use Parent Account |
| 1441 | Biomedical | Child Account - Entries Optional or use Parent Account |
| 1442 | Sports Medicine | Child Account - Entries Optional or use Parent Account |
| 1443 | Visual Arts - CTE Only | Child Account - Entries Optional or use Parent Account |
| 1444 | Web Programming/Web Design | Child Account - Entries Optional or use Parent Account |
| 1445 | Music - CTE Only | Child Account - Entries Optional or use Parent Account |
| 1446 | Photography Class | Child Account - Entries Optional or use Parent Account |
| 1447 | Industrial Arts | Child Account - Entries Optional or use Parent Account |
| **1500** | **Mathematics** | Parent Account - Entries Required or use of Child Account Allowed |
| **1600** | **Music/Theatre and Performing Arts/Drama** | Parent Account - Entries Required or use of Child Account Allowed |
| 1601 | Orchestra | Child Account - Entries Optional or use Parent Account |
| 1602 | SmART | Child Account - Entries Optional or use Parent Account |
| **1700** | **Natural Sciences** | Parent Account - Entries Required or use of Child Account Allowed |
| 1701 | Marine Science | Child Account - Entries Optional or use Parent Account |
| **1800** | **Office Occupations** | Parent Account - Entries Required or use of Child Account Allowed |
| **1900** | **Social Sciences** | Parent Account - Entries Required or use of Child Account Allowed |
| **2000** | **Technical Education/Computer Technology** | Parent Account - Entries Required or use of Child Account Allowed |
| **2101** | General Education with Supports and Services - School Year (Census Cost Centers 32202 and 32221) | Child Account - Entries REQUIRED |
| **2102** | General Education with Supports and Services - Extended School Year (Census Cost Centers 32222 and 32223) | Child Account - Entries REQUIRED |
| **2103** | Special Class - School Year (Census Cost Centers 32203, 32205, and 32218) | Child Account - Entries REQUIRED |
| **2104** | Special Class - Extended School Year (Census Cost Centers 32204, 32206, and 32219) | Child Account - Entries REQUIRED |
| **2105** | Non-Public Day, Non-Beneficiary - Extended School Year (Census Cost Center 32209) | Child Account - Entries REQUIRED |
| **2106** | Non-Public Day, Non-Beneficiary - School Year (Census Cost Center 32208) | Child Account - Entries REQUIRED |
| **2107** | Homebound/Hospitalized (Census Cost Center 32207) | Child Account - Entries REQUIRED |
| **2108** | Non-Public Day, Beneficiary - School Year (Census Cost Center 32210) | Child Account - Entries REQUIRED |
| **2109** | Non-Public Day, Beneficiary - Extended School Year (Census Cost Center 32217) | Child Account - Entries REQUIRED |
| **2110** | Pre-School, Part-Time - School Year (Census Cost Center 32213) | Child Account - Entries REQUIRED |
| **2111** | Resident Schools - Non-Beneficiary (Census Cost Center 32212) | Child Account - Entries REQUIRED |
| **2112** | Resident Schools - Beneficiary (Census Cost Center 32211) | Child Account - Entries REQUIRED |
| **2113** | Pre-School, Full Time School Year and/or Extended School Year (Census Cost Center 32214) | Child Account - Entries REQUIRED |
| **2114** | IEP Service for Non-Public Students (Census Cost Center 32215) | Child Account - Entries REQUIRED |
| **2115** | Service Plans for Non-Public Students (Census Cost Center 90000) | Child Account - Entries REQUIRED |
| **2119** | Services for Orientation and Mobility | Child Account - Entries REQUIRED |
| **2120** | Social Work Services (Census Cost Center 32615) | Child Account - Entries REQUIRED |
| **2121** | Psychological Services (Census Cost Center 32640) | Child Account - Entries REQUIRED |
| **2122** | Speech and Language Services - School Year | Child Account - Entries REQUIRED |
| **2123** | Services of Teacher for the Visually Handicapped | Child Account - Entries REQUIRED |
| **2124** | Physical Therapy - School Year | Child Account - Entries REQUIRED |
| **2125** | Occupational Therapy - School Year | Child Account - Entries REQUIRED |
| **2126** | Local Advisory Committee | Child Account - Entries REQUIRED |
| **2127** | Transition Services | Child Account - Entries REQUIRED |
| **2128** | Special Education Support - Students (Census Cost Center 32310) | Child Account - Entries REQUIRED |
| **2129** | Special Education Support - Staff (Census Cost Center 32320) | Child Account - Entries REQUIRED |
| **2130** | Special Education Support - Administration (Census Cost Center 32330) | Child Account - Entries REQUIRED |
| **2131** | Special Education Support - Other (Census Cost Center 32340) | Child Account - Entries REQUIRED |
| **2132** | Audiology | Child Account - Entries REQUIRED |
| **2133** | Educational Services for Diagnostic or Evaluation Purposes | Child Account - Entries REQUIRED |
| **2134** | Early Identification and Assessment of Disabilities in Children | Child Account - Entries REQUIRED |
| **2135** | Interpreting Services | Child Account - Entries REQUIRED |
| **2136** | Medical Services for Diagnostic or Evaluation Purposes | Child Account - Entries REQUIRED |
| **2137** | Parent Counseling and Training | Child Account - Entries REQUIRED |
| **2138** | Recreation | Child Account - Entries REQUIRED |
| **2139** | Rehabilitation Counseling | Child Account - Entries REQUIRED |
| **2140** | School Health Services and School Nurse Services | Child Account - Entries REQUIRED |
| **2141** | Services of Teacher for the Deaf and Hard of Hearing | Child Account - Entries REQUIRED |
| **2142** | Transportation | Child Account - Entries REQUIRED |
| **2143** | Speech and Language Services - Extended School Year | Child Account - Entries REQUIRED |
| **2144** | Physical Therapy - Extended School Year | Child Account - Entries REQUIRED |
| **2145** | Occupational Therapy - Extended School Year | Child Account - Entries REQUIRED |
| **2146** | Assistive Devices and Adaptive Equipment | Child Account - Entries REQUIRED |
| **2200** | **Co-Curricular Activities - Athletics** | Parent Account - Entries Required or use of Child Account Allowed |
| 2201 | Baseball - Coed | Child Account - Entries Optional or use Parent Account |
| 2202 | Basketball - Coed | Child Account - Entries Optional or use Parent Account |
| 2203 | Basketball - Female | Child Account - Entries Optional or use Parent Account |
| 2204 | Cheerleading - Coed | Child Account - Entries Optional or use Parent Account |
| 2205 | Cheerleading - Female | Child Account - Entries Optional or use Parent Account |
| 2206 | Cross Country - Coed | Child Account - Entries Optional or use Parent Account |
| 2207 | Cross Country - Female | Child Account - Entries Optional or use Parent Account |
| 2208 | Dance Team - Coed | Child Account - Entries Optional or use Parent Account |
| 2209 | Field Hockey - Female | Child Account - Entries Optional or use Parent Account |
| 2210 | Football - Coed | Child Account - Entries Optional or use Parent Account |
| 2211 | Golf - Coed | Child Account - Entries Optional or use Parent Account |
| 2212 | Golf - Female | Child Account - Entries Optional or use Parent Account |
| 2213 | Gymnastics - Coed | Child Account - Entries Optional or use Parent Account |
| 2214 | Gymnastics - Female | Child Account - Entries Optional or use Parent Account |
| 2215 | Hockey - Coed | Child Account - Entries Optional or use Parent Account |
| 2216 | Hockey - Female | Child Account - Entries Optional or use Parent Account |
| 2217 | Indoor Track - Coed | Child Account - Entries Optional or use Parent Account |
| 2218 | Indoor Track - Female | Child Account - Entries Optional or use Parent Account |
| 2219 | Intramurals - Coed | Child Account - Entries Optional or use Parent Account |
| 2220 | Lacrosse - Coed | Child Account - Entries Optional or use Parent Account |
| 2221 | Lacrosse - Female | Child Account - Entries Optional or use Parent Account |
| 2222 | Outdoor Track - Coed | Child Account - Entries Optional or use Parent Account |
| 2223 | Outdoor Track - Female | Child Account - Entries Optional or use Parent Account |
| 2224 | Soccer - Coed | Child Account - Entries Optional or use Parent Account |
| 2225 | Soccer - Female | Child Account - Entries Optional or use Parent Account |
| 2226 | Softball - Female | Child Account - Entries Optional or use Parent Account |
| 2227 | Swimming - Coed | Child Account - Entries Optional or use Parent Account |
| 2228 | Swimming - Female | Child Account - Entries Optional or use Parent Account |
| 2229 | Tennis - Coed | Child Account - Entries Optional or use Parent Account |
| 2230 | Tennis - Female | Child Account - Entries Optional or use Parent Account |
| 2231 | Volleyball - Coed | Child Account - Entries Optional or use Parent Account |
| 2232 | Volleyball - Female | Child Account - Entries Optional or use Parent Account |
| 2233 | Wrestling - Coed | Child Account - Entries Optional or use Parent Account |
| 2234 | Unified Basketball - Coed | Child Account - Entries Optional or use Parent Account |
| 2235 | Unified Volleyball - Coed | Child Account - Entries Optional or use Parent Account |
| 2236 | Unified Cross Country - Coed | Child Account - Entries Optional or use Parent Account |
| **2300** | **Co-curricular Activities - Non-Athletics** | Parent Account - Entries Required or use of Child Account Allowed |
| 2301 | Academic Decathlon/Quiz Bowl | Child Account - Entries Optional or use Parent Account |
| 2302 | Chorus | Child Account - Entries Optional or use Parent Account |
| 2303 | Computer Club | Child Account - Entries Optional or use Parent Account |
| 2304 | Class Advisor - Senior | Child Account - Entries Optional or use Parent Account |
| 2305 | Class Advisor - Junior | Child Account - Entries Optional or use Parent Account |
| 2306 | Class Advisor - Sophomore | Child Account - Entries Optional or use Parent Account |
| 2307 | Class Advisor - Freshman | Child Account - Entries Optional or use Parent Account |
| 2308 | Drama/Theatre | Child Account - Entries Optional or use Parent Account |
| 2309 | Gardner/Burke Award | Child Account - Entries Optional or use Parent Account |
| 2310 | Jazz Band | Child Account - Entries Optional or use Parent Account |
| 2311 | Marching Band | Child Account - Entries Optional or use Parent Account |
| 2312 | Mathematics Club | Child Account - Entries Optional or use Parent Account |
| 2313 | National Honor Society | Child Account - Entries Optional or use Parent Account |
| 2314 | Science Olympiad | Child Account - Entries Optional or use Parent Account |
| 2315 | Student Council | Child Account - Entries Optional or use Parent Account |
| 2316 | Yearbook | Child Account - Entries Optional or use Parent Account |
| 2317 | Robotics Competition | Child Account - Entries Optional or use Parent Account |
| 2318 | SADD Advisor | Child Account - Entries Optional or use Parent Account |
| 2319 | Audio Visual Club | Child Account - Entries Optional or use Parent Account |
| 2320 | Chess Club | Child Account - Entries Optional or use Parent Account |
| 2321 | Debate Club | Child Account - Entries Optional or use Parent Account |
| 2322 | Distributive Education | Child Account - Entries Optional or use Parent Account |
| 2323 | Art and Photography Club | Child Account - Entries Optional or use Parent Account |
| 2324 | Math Counts | Child Account - Entries Optional or use Parent Account |
| 2325 | Mock Trial | Child Account - Entries Optional or use Parent Account |
| 2326 | School Newspaper | Child Account - Entries Optional or use Parent Account |
| 2327 | Social Arts | Child Account - Entries Optional or use Parent Account |
| 2328 | Student Finance | Child Account - Entries Optional or use Parent Account |
| 2329 | Transportation | Child Account - Entries Optional or use Parent Account |
| 2330 | VICA | Child Account - Entries Optional or use Parent Account |
| 2331 | ROTC | Child Account - Entries Optional or use Parent Account |
| 2332 | Faculty Treasurer | Child Account - Entries Optional or use Parent Account |
| 2333 | Booster Club | Child Account - Entries Optional or use Parent Account |
| 2334 | Concert Band | Child Account - Entries Optional or use Parent Account |
| 2335 | Model Legislature | Child Account - Entries Optional or use Parent Account |
| 2336 | International Club | Child Account - Entries Optional or use Parent Account |
| 2337 | High School History Day | Child Account - Entries Optional or use Parent Account |
| 2338 | Ceramics Club | Child Account - Entries Optional or use Parent Account |
| 2339 | Broadcast Club | Child Account - Entries Optional or use Parent Account |
| 2340 | Special Olympics | Child Account - Entries Optional or use Parent Account |
| 2341 | Wellness Center | Child Account - Entries Optional or use Parent Account |
| 2342 | After School Gym | Child Account - Entries Optional or use Parent Account |
| 2343 | Project Close-up | Child Account - Entries Optional or use Parent Account |
| 2344 | Future Business Leaders of America | Child Account - Entries Optional or use Parent Account |
| 2345 | Foreign Language in the Elementary Schools | Child Account - Entries Optional or use Parent Account |
| 2346 | Science Fair | Child Account - Entries Optional or use Parent Account |
| 2347 | Dance | Child Account - Entries Optional or use Parent Account |
| 2348 | Chinese Club | Child Account - Entries Optional or use Parent Account |
| 2349 | Latin Club | Child Account - Entries Optional or use Parent Account |
| 2350 | Interact Club (Community Service) | Child Account - Entries Optional or use Parent Account |
| 2351 | French Club | Child Account - Entries Optional or use Parent Account |
| 2352 | Sailing Club | Child Account - Entries Optional or use Parent Account |
| 2353 | Gay/Straight Alliance | Child Account - Entries Optional or use Parent Account |
| 2354 | Outing Club (Nature) | Child Account - Entries Optional or use Parent Account |
| 2355 | Environmental Club | Child Account - Entries Optional or use Parent Account |
| 2356 | Spanish Club | Child Account - Entries Optional or use Parent Account |
| 2357 | Pep Band | Child Account - Entries Optional or use Parent Account |
| 2358 | Diversity Club (International Cultural) | Child Account - Entries Optional or use Parent Account |
| 2359 | Eagle's Outlet (HS Student Store) | Child Account - Entries Optional or use Parent Account |
| 2360 | Literary Art/Magazine | Child Account - Entries Optional or use Parent Account |
| 2361 | LifeSmart (Business Competition) | Child Account - Entries Optional or use Parent Account |
| 2362 | Squash Club | Child Account - Entries Optional or use Parent Account |
| 2363 | Art Club | Child Account - Entries Optional or use Parent Account |
| 2364 | Astronomy Club | Child Account - Entries Optional or use Parent Account |
| 2365 | Sailing Trip | Child Account - Entries Optional or use Parent Account |
| 2366 | Garden Club | Child Account - Entries Optional or use Parent Account |
| 2367 | Post Prom | Child Account - Entries Optional or use Parent Account |
| 2368 | 5th Grade Student Activities | Child Account - Entries Optional or use Parent Account |
| 2369 | 6th Grade Student Activities | Child Account - Entries Optional or use Parent Account |
| 2370 | 7th Grade Student Activities | Child Account - Entries Optional or use Parent Account |
| 2371 | 8th Grade Student Activities | Child Account - Entries Optional or use Parent Account |
| 2372 | Best Buddies Club | Child Account - Entries Optional or use Parent Account |
| 2373 | Poetry Slam | Child Account - Entries Optional or use Parent Account |
| 2374 | Science Fiction Club | Child Account - Entries Optional or use Parent Account |
| 2375 | Peer Mentoring Club | Child Account - Entries Optional or use Parent Account |
| 2376 | Boat Builders Club/Young Mariners Club | Child Account - Entries Optional or use Parent Account |
| 2377 | Chemistry Club | Child Account - Entries Optional or use Parent Account |
| 2378 | Majorettes | Child Account - Entries Optional or use Parent Account |
| 2379 | Allied Medical Professionals | Child Account - Entries Optional or use Parent Account |
| 2380 | Gender Equality and Awareness | Child Account - Entries Optional or use Parent Account |
| 2381 | Young Politicians Club | Child Account - Entries Optional or use Parent Account |
| 2382 | eSports (Gaming) | Child Account - Entries Optional or use Parent Account |
| 2383 | Sign Language Club | Child Account - Entries Optional or use Parent Account |
| **2400** | **Literacy and Reading** | Parent Account - Entries Required or use of Child Account Allowed |
| **2500** | **Non-Instruction** | Parent Account - Entries Required or use of Child Account Allowed |
| **2600** | **Library Science** | Parent Account - Entries Required or use of Child Account Allowed |
| 2601 | Audio Visual | Child Account - Entries Optional or use Parent Account |
| **2701** | **Adult Education** | Child Account - Entries REQUIRED Effective 7/1/10; Optional Prior to the Date |
| **2702** | **Summer School** | Child Account - Entries REQUIRED Effective 7/1/10; Optional Prior to the Date |
| **2703** | **After School** | Child Account - Entries REQUIRED Effective 7/1/10; Optional Prior to the Date |
| **2704** | **Before School** | Child Account - Entries REQUIRED Effective 7/1/19 |
| **2800** | **Accreditation** | Parent Account - Entries Required or use of Child Account Allowed |
| **2900** | **Senior Project** | Parent Account - Entries Required or use of Child Account Allowed |
| **3000** | **ROTC (Reserve Officer Training Corp)** | Parent Account - Entries Required or use of Child Account Allowed |
| **9700** | **Balance Sheet Transactions** | Use with Balance Sheet Transactions only |
| **9800** | **Revenue Transactions** | Use with Revenue Transactions only |
| **9900** | **Allocation Holding Account** | Parent Account - Entries Allowed |

Balance Sheet Object Accounts

At the time of Publication of this ***Abridged Version,*** the list below was accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Object - Balance Sheet” to find the current list of accounts for this topic.

| **Number** | **Name** | **Comment** |
| --- | --- | --- |
| **10000 Series** | **Cash and Investment Accounts** | Useable accounts: 10001 through 10999 |
| **11000 Series** | **Taxes Receivable** | Useable accounts: 11001 through 11999 |
| **12000 Series** | **Accounts Receivable** | Useable accounts: 12001 through 12999 |
| **13000 Series** | **Other Receivables** | Useable accounts: 13001 through 13999 |
| **14000 Series** | **Due from Others** | Useable accounts: 14001 through 14999 |
| **15000 Series** | **Prepaid Expenses** | Useable accounts: 15001 through 15999 |
| **16000 Series** | **Other Assets** | Useable accounts: 16001 through 16999 |
| **17000 Series** | **Provision for Long-Term Debt** | Useable accounts: 17001 through 17999 |
| **18000 Series** | **Fixed Assets** | Useable accounts: 18001 through 18999 |
| **19000 Series** | **Due from Other Funds** | Useable accounts: 19001 through 19999 |
| **20000 Series** | **Accounts Payable** | Useable accounts:20001 through 20999 |
| **21000 Series** | **Accrued Expenses Payable** | Useable accounts: 21001 through 21999 |
| **22000 Series** | **General Obligation Bonds** | Useable accounts:22001 through 22999 |
| **23000 Series** | **Deferred Revenue** | Useable accounts: 23001 through 23999 |
| **24000 Series** | **Due to Others** | Useable accounts: 24001 through 24999 |
| **25000 Series** | **Other Liabilities** | Useable accounts: 25001 through 25999 |
| **26000 Series** | **Error and Suspense** | Useable accounts: 26001 through 26999 |
| **27000 Series** | ***Unassigned. Contact RIDE for Validation*** | *Unassigned. Contact RIDE for Validation* |
| **28000 Series** | ***Unassigned. Contact RIDE for Validation*** | *Unassigned. Contact RIDE for Validation* |
| **29000 Series** | **Due to Other Funds** | Useable accounts: 29001 through 29999 |
| **31999** | **Adjustment to Beginning Fund Balance** | Useable accounts: 31999 |
| **31300 Series** | **Fund Balance - Unassigned** | Useable accounts: 31300 through 31399 |
| **31400 Series** | **Fund Balance - Assigned** | Useable accounts: 31400 through 31499 |
| **31500 Series** | **Fund Balance - Restricted** | Useable accounts: 31500 through 31599 |
| **31800 Series** | **Fund Balance - Committed** | Useable accounts: 31800 through 31899 |
| **31900 Series** | **Fund Balance - Non-Spendable** | Useable accounts: 31900 through 31999 |
| **32100 Series** | **Fiduciary Funds** | Useable accounts: 32100 through 32199 |
| **33000 Series** | ***Unassigned. Contact RIDE for Validation*** | *Unassigned. Contact RIDE for Validation* |
| **34300 Series** | Proprietary Fund Balance - Unassigned | Useable accounts: 34400 through 34499 |
| **34400 Series** | Proprietary Fund Balance - Assigned | Useable accounts: 34400 through 34499 |
| **34500 Series** | Proprietary Fund Balance - Restricted | Useable accounts: 34500 through 34599 |
| **34700 Series** | Proprietary Fund Balance - Committed | Useable accounts: 34700 through 34799 |
| **34800 Series** | Proprietary Fund Balance - Non-Spendable | Useable accounts: 34800 through 34899 |
| **35000 Series** | ***Unassigned. Contact RIDE for Validation*** | *Unassigned. Contact RIDE for Validation* |
| **36000 Series** | ***Unassigned. Contact RIDE for Validation*** | *Unassigned. Contact RIDE for Validation* |
| **37000 Series** | ***Unassigned. Contact RIDE for Validation*** | *Unassigned. Contact RIDE for Validation* |
| **38000 Series** | ***Unassigned. Contact RIDE for Validation*** | *Unassigned. Contact RIDE for Validation* |
| **39000 Series** | ***Unassigned. Contact RIDE for Validation*** | *Unassigned. Contact RIDE for Validation* |

Revenue Object Accounts

At the time of Publication of this ***Abridged Version,*** the list below was accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Object - Revenue” to find the current list of accounts for this topic.

| **Number** | **Name** | **Comment** |
| --- | --- | --- |
| 41101 | Local Appropriation (Taxes). DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE. | **Do Not Use without RIDE Permission. Use 41200 Series.** |
| 41102 | Local Appropriation (Taxes) -Supplemental. DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE. | **Do Not Use without RIDE Permission. Use 41200 Series.** |
| 41103 | Public Utility Taxes. DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE. | **Do Not Use without RIDE Permission. Use 41200 Series.** |
| 41107 | Indirect Costs from Private Sources | **Use only with permission from RIDE.** |
| 41115 | Other Special Revenue/Taxes. DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE. | **Do Not Use without RIDE Permission. Use 41200 Series.** |
| 41120 | Sales and Use Taxes. DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE. | **Do Not Use without RIDE Permission. Use 41200 Series.** |
| 41130 | Income Taxes. DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE. | **Do Not Use without RIDE Permission. Use 41200 Series.** |
| 41140 | Penalties and Interest on Taxes. DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE. | **Do Not Use without RIDE Permission. Use 41200 Series.** |
| 41141 | Fines and Forfeitures. DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE. | **Do Not Use without RIDE Permission. Use 41200 Series.** |
| 41190 | Other Taxes - School District. DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE. | **Do Not Use without RIDE Permission. Use 41200 Series.** |
| 41210 | Taxes Levied - Other Local Governmental Units | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41211 | Supplemental Taxes - Other Local Governmental Units | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41212 | Regional District ONLY: Taxes Levied – Other Local Governmental Units from Municipality #2 | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41213 | Crowley Intercept Payments | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41220 | Sales and Use Tax | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41230 | Income Taxes - Other Local Governmental Units | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41240 | Penalties and Interest on Taxes - Other Local Governmental Units | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41250 | Re-appropriated Fund Balance | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41260 | Impact Fees | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41280 | Revenue in Lieu of Taxes - Other Governmental Units | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41290 | Other Taxes - Other Local Governmental Units | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41310 | Tuition from Individuals | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41320 | Tuition from Other Governmental Sources within the State | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41321 | Tuition from Other Districts | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41330 | Tuition from Other Governmental Sources outside the State | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41331 | Tuition from School Districts outside the State | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41340 | Tuition from Other Private Sources (Other than Individuals) | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41350 | Tuition from the State/Other School Districts for Voucher Program Students | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41360 | Tuition from the State | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41410 | Transportation Fees from Individuals | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41420 | Transportation Fees from Other Governmental Sources within the State | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41421 | Transportation Fees from Other Districts inside the State | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41430 | Transportation Fees from Other Governmental Sources outside the State | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41431 | Transportation Fees from Other Districts outside the State | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41440 | Transportation Fees from Other Private Sources (Other than Individuals) | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41510 | Earnings on Investments | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41520 | Trust Fund Income | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41530 | Net Change in the Fair Value of Investments | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41540 | Investment Income from Real Property | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41611 | Food Service Sales - School Lunch Programs | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41612 | Food Service Sales - School Breakfast Programs | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41613 | Food Service Sales - Special Milk Programs | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41614 | Food Service Sales - After-School Programs | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41615 | Food Service Sales - Adult/Food Services | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41620 | Food Service Sales - Nonreimbursable Programs | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41630 | Food Service Sales - Special Programs | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41650 | Food Service Sales - Summer Food Programs | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41655 | Food Service Sales - Private Catering | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41656 | Food Service Sales - Vending | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41699 | Food Service Sales - Vendor Contract Guarantee | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41701 | Admissions/Athletic Gate Receipts | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41702 | Bookstore and Lock Sales and Rentals | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41704 | Summer School | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41706 | Student Organization Membership Dues and Fees | **Effective 7/1/20 Object 41706 is now an inclusive and useable account in UCOA.** |
| 41707 | Other Fees from District Activities | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41750 | Revenue from Enterprise Activities | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41751 | Dining Room Revenues | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41801 | Community Service Activities - Revenues | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41901 | Rental Income (Fields/Pools/Buildings) | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41902 | Royalty Income | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41920 | Contributions and Donations from Private Sources | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41921 | Instructional - Categorical | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41922 | Instructional Support - Categorical | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41923 | Administration - Categorical | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41924 | Non-Cash Contributions & Donations from Private Sources | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41925 | Donations from Private Sources through the State | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41930 | Gains or Losses on the Sale of Capital Assets | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41940 | Textbooks Sales and Rentals | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41950 | Miscellaneous Revenue from Other Districts | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41960 | Miscellaneous Revenue from Other Local Governmental Units | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41970 | Operating Revenues - Proprietary Funds | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41980 | Refund of Prior Year's Expenditures | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 41990 | Miscellaneous | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 42101 | Unrestricted Grants - Intermediate Sources | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 42201 | Restricted Grants - Intermediate Sources | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 42801 | Revenue in Lieu of Taxes - Intermediate Sources | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 42901 | Revenue for/on Behalf of the School District - Intermediate Sources | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 43101 | Unrestricted Grants-in-Aid - State Sources | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 43102 | RIDE Flowthrough Grants | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 43103 | Other Grants | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 43107 | Indirect Costs from State Sources | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 43201 | Restricted Grants-in-Aid - State Sources | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 43202 | School Housing Aid | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 43250 | Re-appropriated Fund Balance - State Funds | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 43401 | Food Service - State Matching Funds | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 43402 | Food Service - School Breakfast Reimbursement | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 43801 | Revenue in Lieu of Taxes - State Sources | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 43901 | Revenue for/on Behalf of the School District - State Sources | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 44101 | P.L. 81-874, Impact Aid | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 44102 | Unrestricted Grants-in-Aid Direct from the Federal Government | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 44103 | JROTC Reimbursement | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 44107 | Indirect Costs from Federal Sources | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 44201 | Unrestricted Grants-in-Aid From the Federal Government through the State | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 44202 | Medicaid Reimbursement | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 44250 | Re-appropriated Fund Balance - Federal Funds | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 44301 | Restricted Grants-in-Aid Direct from the Federal Government | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 44501 | Restricted Grants-in-Aid from the Federal Government through the State | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 44502 | Restricted Grants-in-Aid from the Federal Government through the State - Program Revenue | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 44601 | Food Service Reimbursements | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 44701 | Grants-in-Aid from the Federal Government through Other Intermediate Agencies | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 44801 | Revenue in Lieu of Taxes - Federal Sources | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 44901 | Revenue for/on Behalf of the School District - Federal Sources | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 45101 | Bond Principal | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 45102 | Special Revenue Bond Proceeds | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 45110 | Premium or Discount on the Issuance of Bonds | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 45201 | Fund Transfers In No. 1 | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 45202 | Fund Transfers In No. 2 | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 45203 | Fund Transfers In No. 3 | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 45204 | Fund Transfers In No. 4 | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 45205 | Fund Transfers In No. 5 | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 45206 | Fund Transfers In No. 6 | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 45207 | Fund Transfers In No. 7 | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 45208 | Fund Transfers In No. 8 | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 45209 | Fund Transfers In No. 9 | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 45210 | Interagency Fund Transfers In | **Refer to any specific use rules in the UCOA Accounting Manual. This Object IS to be include in the UCOA Upload File effective with FY 15-16** |
| 45301 | Sale of Personal and Real Property | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 45401 | Proceeds from Loans | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 45501 | Proceeds from Capital Leases | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 45601 | Other Long-Term Debt Proceeds | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 46101 | Refunds - Current Year | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 46103 | Donated Commodities | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 46201 | Private Party Contributions | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 46202 | Public Entity Contributions | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 46401 | Special Items | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 46402 | Internal Service Fund Revenue - DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE. | **Do not use without permission from RIDE.** |
| 46403 | Employee/Employer Contributions. DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE. | **Do not use without permission from RIDE.** |
| 46501 | Extraordinary Items | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 46601 | Insurance Proceeds | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 49701 | Revenue related to Fiduciary Activities | **Refer to any specific use rules in the UCOA Accounting Manual.** |
| 60000 Series | Contra Accounts | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |

Expenditure Object Accounts

At the time of Publication of this ***Abridged Version,*** the list below was accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. For Expenditures, there are five separate worksheets supporting this topic. Locate the tabs noted below to find the current list of accounts and reference tools for this topic.

* Expenditures - Master (Master List in Numeric Order)
* Account Builder Tool (Tool developed for Districts to develop a valid Chart of Accounts)
* Cindy’s Quilt – Exp Intersects (Numeric Listing of accounts with the approved intersections with the other Segments for each Expenditure Account)
* Expenditures – Alpha (Alphabetic Listing of Expenditure accounts)
* Expenditures – Allocations (Numeric Listing of Expenditure Accounts and their related Allocation Rules and Methodologies)

| **Number** | **Name** | **Comment** |
| --- | --- | --- |
| 51110 | Regular Salaries | See Object Intersection Rules for allowable accounts for each segment |
| 51111 | Sick Leave | See Object Intersection Rules for allowable accounts for each segment |
| 51112 | Vacation | See Object Intersection Rules for allowable accounts for each segment |
| 51113 | Professional Days | See Object Intersection Rules for allowable accounts for each segment |
| 51114 | Holiday | See Object Intersection Rules for allowable accounts for each segment |
| 51115 | Salaries - Substitutes | See Object Intersection Rules for allowable accounts for each segment |
| 51131 | Differential Pay | See Object Intersection Rules for allowable accounts for each segment |
| 51132 | Department Heads, House Leaders, and System-wide Supervisors | See Object Intersection Rules for allowable accounts for each segment |
| 51133 | Longevity (Non-Certified Only) | See Object Intersection Rules for allowable accounts for each segment |
| 51134 | Sabbatical | See Object Intersection Rules for allowable accounts for each segment |
| 51135 | Retroactive Salary | See Object Intersection Rules for allowable accounts for each segment |
| 51140 | Academic Fellowships | See Object Intersection Rules for allowable accounts for each segment |
| 51201 | Regular Overtime | See Object Intersection Rules for allowable accounts for each segment |
| 51202 | Snow Removal Overtime | See Object Intersection Rules for allowable accounts for each segment |
| 51203 | Event Coverage Overtime | See Object Intersection Rules for allowable accounts for each segment |
| 51302 | Professional Development - School | See Object Intersection Rules for allowable accounts for each segment |
| 51303 | Professional Development - District | See Object Intersection Rules for allowable accounts for each segment |
| 51304 | Trainer Expense | See Object Intersection Rules for allowable accounts for each segment |
| 51306 | Vacation Payoff | See Object Intersection Rules for allowable accounts for each segment |
| 51307 | Injured Employees | See Object Intersection Rules for allowable accounts for each segment |
| 51308 | After School Programs | See Object Intersection Rules for allowable accounts for each segment |
| 51309 | Tutoring | See Object Intersection Rules for allowable accounts for each segment |
| 51311 | Curriculum Work | See Object Intersection Rules for allowable accounts for each segment |
| 51322 | Severance | See Object Intersection Rules for allowable accounts for each segment |
| 51323 | Detention Coverage | See Object Intersection Rules for allowable accounts for each segment |
| 51324 | AM/PM Supervision | See Object Intersection Rules for allowable accounts for each segment |
| 51325 | Breakfast Supervision | See Object Intersection Rules for allowable accounts for each segment |
| 51326 | Teacher Support Team Payments | See Object Intersection Rules for allowable accounts for each segment |
| 51327 | Other Additional Compensation | See Object Intersection Rules for allowable accounts for each segment |
| 51328 | Early Retirement Incentive Payments | See Object Intersection Rules for allowable accounts for each segment |
| 51331 | Sick Leave Bonus | See Object Intersection Rules for allowable accounts for each segment |
| 51332 | Sick Payoff - Non Severance | See Object Intersection Rules for allowable accounts for each segment |
| 51335 | Performance Based Compensation | See Object Intersection Rules for allowable accounts for each segment |
| 51336 | Class Overage/Weighting | See Object Intersection Rules for allowable accounts for each segment |
| 51338 | Summer Pay | See Object Intersection Rules for allowable accounts for each segment |
| 51339 | Class Coverage | See Object Intersection Rules for allowable accounts for each segment |
| 51401 | Stipend - Other | See Object Intersection Rules for allowable accounts for each segment |
| 51403 | Stipend - Athletic Directors/Extracurricular Directors | See Object Intersection Rules for allowable accounts for each segment |
| 51404 | Stipend - Athletic Coaches/Extracurricular Advisors | See Object Intersection Rules for allowable accounts for each segment |
| 51405 | Stipend - Instructional Coaches | See Object Intersection Rules for allowable accounts for each segment |
| 51406 | Stipend - Athletic Event Officials/Personnel | See Object Intersection Rules for allowable accounts for each segment |
| 51407 | Stipend - Mentors | See Object Intersection Rules for allowable accounts for each segment |
| 52101 | Health and Medical Premiums | See Object Intersection Rules for allowable accounts for each segment |
| 52102 | Life | See Object Intersection Rules for allowable accounts for each segment |
| 52103 | Dental | See Object Intersection Rules for allowable accounts for each segment |
| 52104 | Vision | See Object Intersection Rules for allowable accounts for each segment |
| 52105 | Disability | See Object Intersection Rules for allowable accounts for each segment |
| 52106 | Other Insurance | See Object Intersection Rules for allowable accounts for each segment |
| 52107 | Death Benefit | See Object Intersection Rules for allowable accounts for each segment |
| 52108 | Wellness Program | See Object Intersection Rules for allowable accounts for each segment |
| 52109 | Medical Buyback Payments | See Object Intersection Rules for allowable accounts for each segment |
| 52111 | Legal Benefits | See Object Intersection Rules for allowable accounts for each segment |
| 52112 | Uniform Allowance | See Object Intersection Rules for allowable accounts for each segment |
| 52121 | Health and Medical - Self Insured/Active | See Object Intersection Rules for allowable accounts for each segment |
| 52122 | Health and Medical - Retirees | See Object Intersection Rules for allowable accounts for each segment |
| 52123 | Dental Buyback Payments | See Object Intersection Rules for allowable accounts for each segment |
| 52124 | Dental - Self Insured/Active | See Object Intersection Rules for allowable accounts for each segment |
| 52125 | Dental - Retirees | See Object Intersection Rules for allowable accounts for each segment |
| 52201 | Current Benefits | See Object Intersection Rules for allowable accounts for each segment |
| 52202 | Future Benefits | See Object Intersection Rules for allowable accounts for each segment |
| 52203 | Teacher/Administrative Pension - ERSRI (Defined Benefit) | See Object Intersection Rules for allowable accounts for each segment |
| 52204 | Private Pension Payment - Defined Benefit | See Object Intersection Rules for allowable accounts for each segment |
| 52205 | Certified Contributions - State Schools Only | See Object Intersection Rules for allowable accounts for each segment |
| 52206 | Non-Certified Contributions - State Schools Only | See Object Intersection Rules for allowable accounts for each segment |
| 52207 | Survivor Benefits - ERSRI | See Object Intersection Rules for allowable accounts for each segment |
| 52208 | MERS Pension (Defined Benefit) | See Object Intersection Rules for allowable accounts for each segment |
| 52213 | Teacher/Administrative Pension - ERSRI (Defined Contribution) | See Object Intersection Rules for allowable accounts for each segment |
| 52214 | Private Pension Payment - Defined Contribution | See Object Intersection Rules for allowable accounts for each segment |
| 52218 | MERS Pension (Defined Contribution) | See Object Intersection Rules for allowable accounts for each segment |
| 52301 | FICA | See Object Intersection Rules for allowable accounts for each segment |
| 52302 | Medicare | See Object Intersection Rules for allowable accounts for each segment |
| 52401 | 403b Contributions | See Object Intersection Rules for allowable accounts for each segment |
| 52402 | 401k Contributions | See Object Intersection Rules for allowable accounts for each segment |
| 52501 | Unemployment Insurance | See Object Intersection Rules for allowable accounts for each segment |
| 52710 | Workers Compensation Premium | See Object Intersection Rules for allowable accounts for each segment |
| 52720 | Workers Compensation (Self Insured) | See Object Intersection Rules for allowable accounts for each segment |
| 52730 | Workers Compensation Medical (Self Insured) | See Object Intersection Rules for allowable accounts for each segment |
| 52901 | Cafeteria Plan Fees | See Object Intersection Rules for allowable accounts for each segment |
| 52902 | Employee Assistance Programs | See Object Intersection Rules for allowable accounts for each segment |
| 52903 | Tuition Reimbursement - Taxable | See Object Intersection Rules for allowable accounts for each segment |
| 52910 | Auto Allowance | See Object Intersection Rules for allowable accounts for each segment |
| 52915 | Union Benefits and Pension | See Object Intersection Rules for allowable accounts for each segment |
| 52916 | Housing Allowance | See Object Intersection Rules for allowable accounts for each segment |
| 52917 | Tuition Reimbursement - Non-Taxable | See Object Intersection Rules for allowable accounts for each segment |
| 53101 | Administrative Support | See Object Intersection Rules for allowable accounts for each segment |
| 53102 | Temporary Clerical Support | See Object Intersection Rules for allowable accounts for each segment |
| 53201 | Diagnosticians | See Object Intersection Rules for allowable accounts for each segment |
| 53202 | Speech Therapists | See Object Intersection Rules for allowable accounts for each segment |
| 53203 | Occupational Therapists | See Object Intersection Rules for allowable accounts for each segment |
| 53204 | Therapists | See Object Intersection Rules for allowable accounts for each segment |
| 53205 | Psychologists | See Object Intersection Rules for allowable accounts for each segment |
| 53206 | Audiologists | See Object Intersection Rules for allowable accounts for each segment |
| 53207 | Interpreters and Translators | See Object Intersection Rules for allowable accounts for each segment |
| 53208 | Orientation and Mobility Specialists | See Object Intersection Rules for allowable accounts for each segment |
| 53209 | Bus Assistants/Monitors | See Object Intersection Rules for allowable accounts for each segment |
| 53210 | Performing Arts | See Object Intersection Rules for allowable accounts for each segment |
| 53211 | Physical Therapists | See Object Intersection Rules for allowable accounts for each segment |
| 53212 | Payment for Services - Volunteers | See Object Intersection Rules for allowable accounts for each segment |
| 53213 | Evaluations | See Object Intersection Rules for allowable accounts for each segment |
| 53214 | Mentoring | See Object Intersection Rules for allowable accounts for each segment |
| 53215 | GED Testing | See Object Intersection Rules for allowable accounts for each segment |
| 53216 | Tutoring Services | See Object Intersection Rules for allowable accounts for each segment |
| 53217 | Parents as Teachers | See Object Intersection Rules for allowable accounts for each segment |
| 53218 | Student Assistance | See Object Intersection Rules for allowable accounts for each segment |
| 53219 | Social Workers | See Object Intersection Rules for allowable accounts for each segment |
| 53220 | Other Purchased Professional Educational Services | See Object Intersection Rules for allowable accounts for each segment |
| 53221 | Virtual Classrooms | See Object Intersection Rules for allowable accounts for each segment |
| 53222 | Web-based Supplemental Instructional Programs | See Object Intersection Rules for allowable accounts for each segment |
| 53223 | Instructional Teachers | See Object Intersection Rules for allowable accounts for each segment |
| 53224 | Personal-Care Attendants | See Object Intersection Rules for allowable accounts for each segment |
| 53225 | Other Substitutes | See Object Intersection Rules for allowable accounts for each segment |
| 53301 | Professional Development and Training Services | See Object Intersection Rules for allowable accounts for each segment |
| 53302 | Curriculum Development | See Object Intersection Rules for allowable accounts for each segment |
| 53303 | Conferences/Workshops | See Object Intersection Rules for allowable accounts for each segment |
| 53401 | Auditing/Actuarial Services | See Object Intersection Rules for allowable accounts for each segment |
| 53402 | Legal Services | See Object Intersection Rules for allowable accounts for each segment |
| 53403 | Health Services Providers - For Students | See Object Intersection Rules for allowable accounts for each segment |
| 53404 | Compliance | See Object Intersection Rules for allowable accounts for each segment |
| 53405 | Private Pension Advisors | See Object Intersection Rules for allowable accounts for each segment |
| 53406 | Other Services | See Object Intersection Rules for allowable accounts for each segment |
| 53407 | Bond Raising Contractors | See Object Intersection Rules for allowable accounts for each segment |
| 53408 | Board Elections | See Object Intersection Rules for allowable accounts for each segment |
| 53409 | Negotiations/Arbitration | See Object Intersection Rules for allowable accounts for each segment |
| 53410 | Police and Fire Details | See Object Intersection Rules for allowable accounts for each segment |
| 53411 | Physicians | See Object Intersection Rules for allowable accounts for each segment |
| 53412 | Dentists | See Object Intersection Rules for allowable accounts for each segment |
| 53413 | Crossing Guards | See Object Intersection Rules for allowable accounts for each segment |
| 53414 | Medicaid Claims Provider | See Object Intersection Rules for allowable accounts for each segment |
| 53415 | Optometrists | See Object Intersection Rules for allowable accounts for each segment |
| 53416 | Officials/Referees | See Object Intersection Rules for allowable accounts for each segment |
| 53417 | Contracted Nursing Services | See Object Intersection Rules for allowable accounts for each segment |
| 53501 | Data Processing and Data Management | See Object Intersection Rules for allowable accounts for each segment |
| 53502 | Other Technical Services | See Object Intersection Rules for allowable accounts for each segment |
| 53503 | Testing | See Object Intersection Rules for allowable accounts for each segment |
| 53701 | Other Charges | See Object Intersection Rules for allowable accounts for each segment |
| 53703 | Accreditation | See Object Intersection Rules for allowable accounts for each segment |
| 53705 | Shipping and Postage | See Object Intersection Rules for allowable accounts for each segment |
| 53706 | Catering/Food Reimbursement | See Object Intersection Rules for allowable accounts for each segment |
| 54201 | Rubbish Disposal Services | See Object Intersection Rules for allowable accounts for each segment |
| 54202 | Snow Plowing and Removal Services | See Object Intersection Rules for allowable accounts for each segment |
| 54203 | Custodial Services | See Object Intersection Rules for allowable accounts for each segment |
| 54204 | Groundskeeping Services | See Object Intersection Rules for allowable accounts for each segment |
| 54205 | Rodent and Pest Control Services | See Object Intersection Rules for allowable accounts for each segment |
| 54206 | Cleaning Services | See Object Intersection Rules for allowable accounts for each segment |
| 54207 | Temporary Custodial Support | See Object Intersection Rules for allowable accounts for each segment |
| 54310 | Non-Technology-Related Maintenance and Repairs | See Object Intersection Rules for allowable accounts for each segment |
| 54311 | Maintenance and Repairs - Fixtures and Equipment; Service Contracts and Agreements | See Object Intersection Rules for allowable accounts for each segment |
| 54312 | Maintenance and Repairs - General; Service Contracts and Agreements | See Object Intersection Rules for allowable accounts for each segment |
| 54313 | Maintenance and Repairs - Non-Student Transportation Vehicles; Service Contracts and Agreements | See Object Intersection Rules for allowable accounts for each segment |
| 54314 | Maintenance and Repairs - Student Transportation Vehicles; Service Contracts and Agreements | See Object Intersection Rules for allowable accounts for each segment |
| 54320 | Maintenance and Repairs - Technology-Related Hardware; Service Contracts and Agreements | See Object Intersection Rules for allowable accounts for each segment |
| 54321 | Maintenance and Repairs - Electrical; Service Contracts and Agreements | See Object Intersection Rules for allowable accounts for each segment |
| 54322 | Maintenance and Repairs - HVAC; Service Contracts and Agreements | See Object Intersection Rules for allowable accounts for each segment |
| 54323 | Maintenance and Repairs - Glass; Service Contracts and Agreements | See Object Intersection Rules for allowable accounts for each segment |
| 54324 | Maintenance and Repairs - Plumbing; Service Contracts and Agreements | See Object Intersection Rules for allowable accounts for each segment |
| 54325 | Maintenance and Repairs - Vandalism; Service Contracts and Agreements | See Object Intersection Rules for allowable accounts for each segment |
| 54402 | Water | See Object Intersection Rules for allowable accounts for each segment |
| 54403 | Telephone | See Object Intersection Rules for allowable accounts for each segment |
| 54404 | Energy Management Services | See Object Intersection Rules for allowable accounts for each segment |
| 54405 | Sewage/Cesspool | See Object Intersection Rules for allowable accounts for each segment |
| 54406 | Wireless Communications | See Object Intersection Rules for allowable accounts for each segment |
| 54407 | Internet Connectivity | See Object Intersection Rules for allowable accounts for each segment |
| 54501 | School and District Construction | See Object Intersection Rules for allowable accounts for each segment |
| 54601 | Renting Land and Buildings | See Object Intersection Rules for allowable accounts for each segment |
| 54602 | Rental of Equipment and Vehicles | See Object Intersection Rules for allowable accounts for each segment |
| 54603 | Rentals of Computers and Related Equipment | See Object Intersection Rules for allowable accounts for each segment |
| 54604 | Graduation Rentals | See Object Intersection Rules for allowable accounts for each segment |
| 54605 | Ice Rink Rental | See Object Intersection Rules for allowable accounts for each segment |
| 54606 | Pool Rental | See Object Intersection Rules for allowable accounts for each segment |
| 54607 | Golf Course Rental | See Object Intersection Rules for allowable accounts for each segment |
| 54608 | Uniform Rental | See Object Intersection Rules for allowable accounts for each segment |
| 54609 | Storage Fees | See Object Intersection Rules for allowable accounts for each segment |
| 54901 | Other Purchased Property Services | See Object Intersection Rules for allowable accounts for each segment |
| 54902 | Alarm and Fire Safety Services | See Object Intersection Rules for allowable accounts for each segment |
| 54903 | Moving and Rigging | See Object Intersection Rules for allowable accounts for each segment |
| 54904 | Vehicle Registration (Non-Student transportation vehicles) | See Object Intersection Rules for allowable accounts for each segment |
| 55110 | Student Transportation Purchased from another School District, Individuals, and Public Carriers within the State | See Object Intersection Rules for allowable accounts for each segment |
| 55111 | Transportation Contractors | See Object Intersection Rules for allowable accounts for each segment |
| 55120 | Student Transportation Purchased from another School District outside the State | See Object Intersection Rules for allowable accounts for each segment |
| 55121 | Vehicle Registration (Student Transportation Vehicles) | See Object Intersection Rules for allowable accounts for each segment |
| 55201 | Property and Liability Insurance | See Object Intersection Rules for allowable accounts for each segment |
| 55202 | Theft Insurance | See Object Intersection Rules for allowable accounts for each segment |
| 55203 | Fire Insurance | See Object Intersection Rules for allowable accounts for each segment |
| 55204 | Student Accident Insurance | See Object Intersection Rules for allowable accounts for each segment |
| 55205 | Flood Insurance | See Object Intersection Rules for allowable accounts for each segment |
| 55206 | Fleet/Vehicle Insurance | See Object Intersection Rules for allowable accounts for each segment |
| 55207 | Errors & Omissions Insurance (Directors and Officers) | See Object Intersection Rules for allowable accounts for each segment |
| 55401 | Advertising Costs | See Object Intersection Rules for allowable accounts for each segment |
| 55501 | Printing | See Object Intersection Rules for allowable accounts for each segment |
| 55502 | Binding | See Object Intersection Rules for allowable accounts for each segment |
| 55503 | Document Copying | See Object Intersection Rules for allowable accounts for each segment |
| 55610 | Tuition to Other School Districts within the State | See Object Intersection Rules for allowable accounts for each segment |
| 55620 | Tuition to Other School Districts outside the State | See Object Intersection Rules for allowable accounts for each segment |
| 55630 | Tuition to Private Sources | See Object Intersection Rules for allowable accounts for each segment |
| 55640 | Tuition to Educational Service Agencies within the State | See Object Intersection Rules for allowable accounts for each segment |
| 55650 | Tuition to Educational Service Agencies outside the State | See Object Intersection Rules for allowable accounts for each segment |
| 55660 | Tuition to Charter Schools | See Object Intersection Rules for allowable accounts for each segment |
| 55680 | Tuition to School Districts or Charter Schools for Voucher Payments | See Object Intersection Rules for allowable accounts for each segment |
| 55690 | Tuition - Other | See Object Intersection Rules for allowable accounts for each segment |
| 55701 | Food Service Contractors | See Object Intersection Rules for allowable accounts for each segment |
| 55702 | Soda Subsidy | See Object Intersection Rules for allowable accounts for each segment |
| 55703 | Armored Car Service | See Object Intersection Rules for allowable accounts for each segment |
| 55704 | Food Storage Fees | See Object Intersection Rules for allowable accounts for each segment |
| 55705 | Inspection Services | See Object Intersection Rules for allowable accounts for each segment |
| 55801 | Board Travel | See Object Intersection Rules for allowable accounts for each segment |
| 55802 | Board Training | See Object Intersection Rules for allowable accounts for each segment |
| 55803 | Employee Travel - Non-Teachers | See Object Intersection Rules for allowable accounts for each segment |
| 55806 | Bus Driver In-Service Training | See Object Intersection Rules for allowable accounts for each segment |
| 55807 | Student Travel | See Object Intersection Rules for allowable accounts for each segment |
| 55808 | Parent Travel | See Object Intersection Rules for allowable accounts for each segment |
| 55809 | Employee Travel for TEACHERS Only | See Object Intersection Rules for allowable accounts for each segment |
| 55810 | Travel - Other | See Object Intersection Rules for allowable accounts for each segment |
| 55910 | Services Purchased from another School District or Educational Service Agency within the State | See Object Intersection Rules for allowable accounts for each segment |
| 55920 | Contracts - Interagency | See Object Intersection Rules for allowable accounts for each segment |
| 55930 | Other Contract Services - Interagency | See Object Intersection Rules for allowable accounts for each segment |
| 55950 | Services Purchased from another School District or Educational Service Agency outside the State | See Object Intersection Rules for allowable accounts for each segment |
| 56101 | General Supplies and Materials | See Object Intersection Rules for allowable accounts for each segment |
| 56112 | Uniform/Wearing Apparel Supplies | See Object Intersection Rules for allowable accounts for each segment |
| 56113 | Graduation Supplies | See Object Intersection Rules for allowable accounts for each segment |
| 56115 | Medical Supplies | See Object Intersection Rules for allowable accounts for each segment |
| 56116 | Athletic Supplies | See Object Intersection Rules for allowable accounts for each segment |
| 56117 | Honors/Awards Supplies | See Object Intersection Rules for allowable accounts for each segment |
| 56201 | Natural Gas | See Object Intersection Rules for allowable accounts for each segment |
| 56202 | Gasoline | See Object Intersection Rules for allowable accounts for each segment |
| 56203 | Diesel Fuel | See Object Intersection Rules for allowable accounts for each segment |
| 56204 | Propane | See Object Intersection Rules for allowable accounts for each segment |
| 56207 | Vehicle Maintenance Supplies/Parts | See Object Intersection Rules for allowable accounts for each segment |
| 56208 | Bottled Gas | See Object Intersection Rules for allowable accounts for each segment |
| 56209 | Fuel Oil | See Object Intersection Rules for allowable accounts for each segment |
| 56210 | Coal | See Object Intersection Rules for allowable accounts for each segment |
| 56211 | Other Supplies | See Object Intersection Rules for allowable accounts for each segment |
| 56213 | Glass | See Object Intersection Rules for allowable accounts for each segment |
| 56214 | Paint | See Object Intersection Rules for allowable accounts for each segment |
| 56215 | Electricity | See Object Intersection Rules for allowable accounts for each segment |
| 56216 | Lumber and Hardware | See Object Intersection Rules for allowable accounts for each segment |
| 56217 | Plumbing and Heating Supplies | See Object Intersection Rules for allowable accounts for each segment |
| 56218 | Electrical Supplies | See Object Intersection Rules for allowable accounts for each segment |
| 56219 | Custodial Supplies | See Object Intersection Rules for allowable accounts for each segment |
| 56220 | Materials for Snow and Ice Removal | See Object Intersection Rules for allowable accounts for each segment |
| 56221 | Lamps and Lights | See Object Intersection Rules for allowable accounts for each segment |
| 56301 | Food - Food Service Program | See Object Intersection Rules for allowable accounts for each segment |
| 56302 | Non-Food - Food Service Program | See Object Intersection Rules for allowable accounts for each segment |
| 56304 | Uniform/Wearing Apparel - Food | See Object Intersection Rules for allowable accounts for each segment |
| 56305 | Milk - Food Service Program | See Object Intersection Rules for allowable accounts for each segment |
| 56401 | Textbooks | See Object Intersection Rules for allowable accounts for each segment |
| 56402 | Library Books | See Object Intersection Rules for allowable accounts for each segment |
| 56403 | Reference Books | See Object Intersection Rules for allowable accounts for each segment |
| 56404 | Subscriptions and Periodicals | See Object Intersection Rules for allowable accounts for each segment |
| 56405 | Book Repairs | See Object Intersection Rules for allowable accounts for each segment |
| 56406 | Textbooks - Non-Public | See Object Intersection Rules for allowable accounts for each segment |
| 56407 | Web-based Software and Databases - Library | See Object Intersection Rules for allowable accounts for each segment |
| 56408 | Other Textbooks - Adult Ed | See Object Intersection Rules for allowable accounts for each segment |
| 56409 | Electronic Textbooks | See Object Intersection Rules for allowable accounts for each segment |
| 56410 | Textbooks - Dual and Concurrent Enrollment | See Object Intersection Rules for allowable accounts for each segment |
| 56501 | Technology-Related Supplies | See Object Intersection Rules for allowable accounts for each segment |
| 57101 | Land | See Object Intersection Rules for allowable accounts for each segment |
| 57102 | Land Improvements | See Object Intersection Rules for allowable accounts for each segment |
| 57201 | Buildings Purchase | See Object Intersection Rules for allowable accounts for each segment |
| 57202 | Building Improvements | See Object Intersection Rules for allowable accounts for each segment |
| 57301 | Vehicles | See Object Intersection Rules for allowable accounts for each segment |
| 57303 | Buses | See Object Intersection Rules for allowable accounts for each segment |
| 57305 | Equipment | See Object Intersection Rules for allowable accounts for each segment |
| 57306 | Furniture and Fixtures | See Object Intersection Rules for allowable accounts for each segment |
| 57309 | Technology-Related Hardware | See Object Intersection Rules for allowable accounts for each segment |
| 57311 | Technology Software | See Object Intersection Rules for allowable accounts for each segment |
| 57313 | Environmental Equipment | See Object Intersection Rules for allowable accounts for each segment |
| 57401 | Water Systems | See Object Intersection Rules for allowable accounts for each segment |
| 57402 | Sewer Systems | See Object Intersection Rules for allowable accounts for each segment |
| 57403 | Roads | See Object Intersection Rules for allowable accounts for each segment |
| 57404 | Bridges | See Object Intersection Rules for allowable accounts for each segment |
| 57405 | Other Long-term Infrastructure Assets | See Object Intersection Rules for allowable accounts for each segment |
| 57901 | Depreciation - Land Improvements | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 57902 | Depreciation - Buildings | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 57903 | Depreciation - Building Improvements | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 57904 | Depreciation - Vehicles | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 57905 | Depreciation - Buses | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 57906 | Depreciation - Equipment | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 57907 | Depreciation - Furniture and Fixtures | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 57908 | Depreciation - Technology-Related Hardware | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 57909 | Depreciation - Technology Software | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 57910 | Depreciation - Environmental Equipment | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 57911 | Depreciation - Infrastructure | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 58101 | Professional Organization Fees | See Object Intersection Rules for allowable accounts for each segment |
| 58102 | Other Dues and Fees | See Object Intersection Rules for allowable accounts for each segment |
| 58103 | Bank Fees | See Object Intersection Rules for allowable accounts for each segment |
| 58104 | License & Permit Fees | See Object Intersection Rules for allowable accounts for each segment |
| 58105 | PCORI Fees | See Object Intersection Rules for allowable accounts for each segment |
| 58201 | Tax Liability/Penalty | See Object Intersection Rules for allowable accounts for each segment |
| 58201 | Tax Liability/Penalty | See Object Intersection Rules for allowable accounts for each segment |
| 58310 | Redemption of Principal | See Object Intersection Rules for allowable accounts for each segment |
| 58311 | Bond Principal Payment | See Object Intersection Rules for allowable accounts for each segment |
| 58313 | Special Revenue Bond Principal Payment | See Object Intersection Rules for allowable accounts for each segment |
| 58315 | Redemption of Principal - Non Debt Service Funds | See Object Intersection Rules for allowable accounts for each segment |
| 58320 | Interest | See Object Intersection Rules for allowable accounts for each segment |
| 58322 | Bond Interest Payment | See Object Intersection Rules for allowable accounts for each segment |
| 58324 | Special Revenue Bond Interest Payment | See Object Intersection Rules for allowable accounts for each segment |
| 58325 | Long-Term Interest Payments - Non Debt Service Funds | See Object Intersection Rules for allowable accounts for each segment |
| 58330 | Amortization of Bond Issuance and Other Debt-Related Costs | See Object Intersection Rules for allowable accounts for each segment |
| 58335 | Short-Term Interest Payments - Non Debt Service Funds | See Object Intersection Rules for allowable accounts for each segment |
| 58340 | Amortization of Premium and Discount on Issuance of Bonds | See Object Intersection Rules for allowable accounts for each segment |
| 58341 | Bond Fees | See Object Intersection Rules for allowable accounts for each segment |
| 58401 | Real and Personal Property Tax Payment | See Object Intersection Rules for allowable accounts for each segment |
| 58901 | Other Miscellaneous Expenses | See Object Intersection Rules for allowable accounts for each segment |
| 58902 | Bad Debt Expense | See Object Intersection Rules for allowable accounts for each segment |
| 58903 | Community Outreach Services | See Object Intersection Rules for allowable accounts for each segment |
| 59101 | Fund Transfers Out - No. 1 | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 59102 | Fund Transfers Out - No. 2 | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 59103 | Fund Transfers Out - No. 3 | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 59104 | Fund Transfers Out - No. 4 | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 59105 | Fund Transfers Out - No. 5 | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 59106 | Fund Transfers Out - No. 6 | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 59107 | Fund Transfers Out - No. 7 | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 59108 | Fund Transfers Out - No. 8 | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 59109 | Fund Transfers Out - No. 9 | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 59110 | Interagency Fund Transfers Out | See Object Intersection Rules for allowable accounts for each segment |
| 59201 | Debt Defeasance | See Object Intersection Rules for allowable accounts for each segment |
| 59401 | Loss on Sale | See Object Intersection Rules for allowable accounts for each segment |
| 59501 | Special Items - GASB 34 | See Object Intersection Rules for allowable accounts for each segment |
| 59601 | Extraordinary Items | See Object Intersection Rules for allowable accounts for each segment |
| 59701 | Expenditures related to Fiduciary Activities | See Object Intersection Rules for allowable accounts for each segment |
| 59998 | Budget Savings to be Determined | **Useable only with Budget Accounts, not for use with Actual Transactions.** |
| 59999 | Employee Turnover Allowance | **Useable only with Budget Accounts, not for use with Actual Transactions.** |
| 60000 | Indirect Costs - Accelegrants Reporting | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 62101 | In-Kind Contributions - Public Entities | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |
| 70000 Series | Contra Accounts | **Useable in Accounting Records, but not includable in the UCOA Upload Files or UCOA Database.** |

Job Classification Accounts

At the time of Publication of this ***Abridged Version,*** the list below was accurate***.*** Refer to the latest **UCOA Workbook** available from RIDE. For Job Classifications, there are two separate worksheets supporting this topic. Locate the tabs noted below to find the current list of accounts and reference tools for this topic.

* Job Class – Numerical (Numeric Listing of approved Job Classification accounts)
* Job Class – Alpha (Alphabetic Listing of approved Job Classification accounts grouped by Children accounts)

The following is the Numeric Listing of Job Classes:

| **Number** | **Name** | **Comment** |
| --- | --- | --- |
| **0000** | None - For non-compensation and benefits Expenditure Accounts | **Child Header - Entries Required for Specific Expenditure Accounts** |
| **1000** | **Certified Staff** | Parent Header - No Entries Allowed |
| **1100** | **Teachers** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **1101** | Health Supervisor (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1102** | Industrial Arts Supervisor (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1103** | Music Supervisor (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1104** | Physical Education Supervisor (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1105** | Home Economics Supervisor | Grandchild Account - Entries Optional or use Child Header Account |
| **1106** | Art Supervisor (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1107** | Reading Supervisor/Director (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1108** | Guidance Supervisor (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1109** | Reading Consultant Supervisor (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1110** | Health/Physical Education Supervisor (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1111-1115** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **1116** | Endorsement: Elementary Bilingual Hebrew | Grandchild Account - Entries Optional or use Child Header Account |
| **1117** | Endorsement: Adapted Physical Education (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1118** | Endorsement: Secondary Bilingual Vietnamese | Grandchild Account - Entries Optional or use Child Header Account |
| **1119** | Endorsement: Secondary Bilingual Polish | Grandchild Account - Entries Optional or use Child Header Account |
| **1120** | Endorsement: Secondary Bilingual Spanish | Grandchild Account - Entries Optional or use Child Header Account |
| **1121** | Endorsement: Elementary Bilingual Russian | Grandchild Account - Entries Optional or use Child Header Account |
| **1122** | Endorsement: Early Childhood Bilingual Portuguese | Grandchild Account - Entries Optional or use Child Header Account |
| **1123** | Endorsement: Secondary Bilingual Italian | Grandchild Account - Entries Optional or use Child Header Account |
| **1124** | Endorsement: Secondary Bilingual Hebrew | Grandchild Account - Entries Optional or use Child Header Account |
| **1125** | Endorsement: Secondary Bilingual French | Grandchild Account - Entries Optional or use Child Header Account |
| **1126** | Endorsement: Elementary Bilingual French | Grandchild Account - Entries Optional or use Child Header Account |
| **1127** | Endorsement: Secondary Bilingual Russian | Grandchild Account - Entries Optional or use Child Header Account |
| **1128** | Endorsement: Secondary Bilingual Portuguese | Grandchild Account - Entries Optional or use Child Header Account |
| **1129** | Endorsement: Secondary Bilingual Greek | Grandchild Account - Entries Optional or use Child Header Account |
| **1130** | Endorsement: Secondary Bilingual German | Grandchild Account - Entries Optional or use Child Header Account |
| **1131** | Endorsement: Secondary Bilingual Cambodian | Grandchild Account - Entries Optional or use Child Header Account |
| **1132** | Endorsement: Elementary Bilingual Vietnamese | Grandchild Account - Entries Optional or use Child Header Account |
| **1133** | Endorsement: Elementary Bilingual Spanish | Grandchild Account - Entries Optional or use Child Header Account |
| **1134** | Endorsement: Elementary Bilingual Portuguese | Grandchild Account - Entries Optional or use Child Header Account |
| **1135** | Endorsement: Elementary Bilingual Polish | Grandchild Account - Entries Optional or use Child Header Account |
| **1136** | Endorsement: Elementary Bilingual Italian | Grandchild Account - Entries Optional or use Child Header Account |
| **1137** | Endorsement: Elementary Bilingual German | Grandchild Account - Entries Optional or use Child Header Account |
| **1138** | Endorsement: Elementary Bilingual Cambodian | Grandchild Account - Entries Optional or use Child Header Account |
| **1139** | Endorsement: Early Childhood Bilingual Spanish | Grandchild Account - Entries Optional or use Child Header Account |
| **1140** | Speech/Language Pathologist (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1141** | Endorsement: Diagnostic Prescriptive Teacher (Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1142** | Endorsement: Teacher of Driver Education | Grandchild Account - Entries Optional or use Child Header Account |
| **1143** | Endorsement: Middle School Russian (Grades 5-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1144** | Endorsement: Middle School Greek (Grades 5-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1145** | Endorsement: Middle School Vietnamese (Grades 07-08) | Grandchild Account - Entries Optional or use Child Header Account |
| **1146** | Endorsement: Middle School Latin (Grades 7-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1147** | Endorsement: Middle School Greek (Grades 7-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1148** | Endorsement: Middle School German (07-08) | Grandchild Account - Entries Optional or use Child Header Account |
| **1149** | Endorsement: Middle School French (Grades 7-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1150** | Endorsement of Social Studies/History - Sociology | Grandchild Account - Entries Optional or use Child Header Account |
| **1151** | Endorsement of Social Studies/History - Political Science | Grandchild Account - Entries Optional or use Child Header Account |
| **1152** | Endorsement of Social Studies/History - Anthropology | Grandchild Account - Entries Optional or use Child Header Account |
| **1153** | Endorsement of Social Studies/History - Geography | Grandchild Account - Entries Optional or use Child Header Account |
| **1154** | Endorsement of Social Studies/History - Economics | Grandchild Account - Entries Optional or use Child Header Account |
| **1155** | Endorsement: English as a Second Language - Secondary | Grandchild Account - Entries Optional or use Child Header Account |
| **1156** | Endorsement: English as a Second Language - Elementary | Grandchild Account - Entries Optional or use Child Header Account |
| **1157** | Endorsement: English as a Second Language- Early Childhood | Grandchild Account - Entries Optional or use Child Header Account |
| **1158** | Endorsement: Middle School Vietnamese (Grades 05-08) | Grandchild Account - Entries Optional or use Child Header Account |
| **1159** | Endorsement: Middle School Polish (Grades 5-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1160** | Endorsement: Middle School Computer Science (Grade 07-08) | Grandchild Account - Entries Optional or use Child Header Account |
| **1161** | Endorsement: Middle School Science (Grades 05-08) | Grandchild Account - Entries Optional or use Child Header Account |
| **1162** | Endorsement: Middle School Mathematics (Grades 07-08) | Grandchild Account - Entries Optional or use Child Header Account |
| **1163** | Endorsement: Middle School Social Studies (Grades 07-08) | Grandchild Account - Entries Optional or use Child Header Account |
| **1164** | Endorsement: Middle School Cambodian (Grades 07-08) | Grandchild Account - Entries Optional or use Child Header Account |
| **1165** | Endorsement: Middle School Spanish (Grades 07-08) | Grandchild Account - Entries Optional or use Child Header Account |
| **1166** | Endorsement: Middle School Portuguese (Grades 07-08) | Grandchild Account - Entries Optional or use Child Header Account |
| **1167** | Endorsement: Middle School Portuguese (Grades 5-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1168** | Endorsement: Middle School German (Grades 5-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1169** | Endorsement: Middle School Humanities (Grades 05-08) | Grandchild Account - Entries Optional or use Child Header Account |
| **1170** | Endorsement: Middle School Chinese (Grades 5-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1171** | Endorsement: Middle School Cambodian (Grades 5-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1172** | Endorsement: Middle School Hebrew (Grades 5-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1173** | Endorsement: Middle School Science (Grades 07-08) | Grandchild Account - Entries Optional or use Child Header Account |
| **1174** | Endorsement: Middle School Russian (Grades 07-08) | Grandchild Account - Entries Optional or use Child Header Account |
| **1175** | Endorsement: Middle School Polish (Grades 07-08) | Grandchild Account - Entries Optional or use Child Header Account |
| **1176** | Endorsement: Middle School Italian (Grades 07-08) | Grandchild Account - Entries Optional or use Child Header Account |
| **1177** | Endorsement: Middle School Hebrew (7-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1178** | Endorsement: Middle School Chinese (Grades 07-08) | Grandchild Account - Entries Optional or use Child Header Account |
| **1179** | Endorsement: Middle School Spanish (Grades 5-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1180** | Endorsement: Middle School Social Studies (Grades 5-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1181** | Endorsement: Middle School Mathematics (Grades 5-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1182** | Endorsement: Middle School Italian (Grades 5-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1183** | Endorsement: Middle School French (Grades 5-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1184** | Endorsement: Middle School English (Grades 5-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1185** | Endorsement: Middle School Computer Science (Grades 5-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1186** | Endorsement: Middle School Latin (Grades 5-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1187** | Endorsement:Secondary Bilingual Latin | Grandchild Account - Entries Optional or use Child Header Account |
| **1188** | Endorsement: Middle School Humanities (Grades 07-08) | Grandchild Account - Entries Optional or use Child Header Account |
| **1189** | Endorsement: Middle School English | Grandchild Account - Entries Optional or use Child Header Account |
| **1190** | Lower Middle School Endorsement (Grades 5-6) | Grandchild Account - Entries Optional or use Child Header Account |
| **1191** | Teacher of Marketing | Grandchild Account - Entries Optional or use Child Header Account |
| **1192** | Teacher of Aquaculture | Grandchild Account - Entries Optional or use Child Header Account |
| **1193** | Teacher of Elementary Math | Grandchild Account - Entries Optional or use Child Header Account |
| **1194** | Teacher of Career and Technical CTE | Grandchild Account - Entries Optional or use Child Header Account |
| **1195** | Teacher of CTE - Data Science | Grandchild Account - Entries Optional or use Child Header Account |
| **1196** | Teacher of CTE - Maritime Welding & Sheet Motel/Maritime Pipefitting & HVAC | Grandchild Account - Entries Optional or use Child Header Account |
| **1197** | Teacher of CTE - Interactive Meeting | Grandchild Account - Entries Optional or use Child Header Account |
| **1198** | Teacher of CTE - Law & Public Safety | Grandchild Account - Entries Optional or use Child Header Account |
| **1199** | National Board Certification | Grandchild Account - Entries Optional or use Child Header Account |
| **1200** | **Teachers** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **1201** | Teacher of Elementary Grades (Kg-06) | Grandchild Account - Entries Optional or use Child Header Account |
| **1202** | Teacher of Secondary Social Studies | Grandchild Account - Entries Optional or use Child Header Account |
| **1203** | Reading Teacher/Specialist (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1204** | Teacher of Early Childhood (Grades Pre K-02) | Grandchild Account - Entries Optional or use Child Header Account |
| **1205** | Teacher of Elementary Grades (01-06) | Grandchild Account - Entries Optional or use Child Header Account |
| **1206** | Teacher of Secondary Agriculture | Grandchild Account - Entries Optional or use Child Header Account |
| **1207** | Teacher of Secondary Physical Sciences | Grandchild Account - Entries Optional or use Child Header Account |
| **1208** | Teacher of Secondary Biological Science | Grandchild Account - Entries Optional or use Child Header Account |
| **1209** | Teacher of Secondary Psychology | Grandchild Account - Entries Optional or use Child Header Account |
| **1210** | Teacher of Secondary Japanese | Grandchild Account - Entries Optional or use Child Header Account |
| **1211** | Teacher of Secondary Hebrew | Grandchild Account - Entries Optional or use Child Header Account |
| **1212** | Teacher of Secondary German | Grandchild Account - Entries Optional or use Child Header Account |
| **1213** | Teacher of Secondary French (07-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1214** | Teacher of Secondary Computer Science | Grandchild Account - Entries Optional or use Child Header Account |
| **1215** | Teacher of Secondary Chinese | Grandchild Account - Entries Optional or use Child Header Account |
| **1216** | Teacher of Secondary Chemistry | Grandchild Account - Entries Optional or use Child Header Account |
| **1217** | Teacher of Secondary Cambodian | Grandchild Account - Entries Optional or use Child Header Account |
| **1218** | Teacher of Secondary Aerospace Science | Grandchild Account - Entries Optional or use Child Header Account |
| **1219** | Teacher of Secondary Vietnamese | Grandchild Account - Entries Optional or use Child Header Account |
| **1220** | Teacher of Secondary Spanish | Grandchild Account - Entries Optional or use Child Header Account |
| **1221** | Teacher of Secondary Social Business Education | Grandchild Account - Entries Optional or use Child Header Account |
| **1222** | Teacher of Secondary Secretarial Business Education | Grandchild Account - Entries Optional or use Child Header Account |
| **1223** | Teacher of Secondary Russian | Grandchild Account - Entries Optional or use Child Header Account |
| **1224** | Teacher of Secondary Portuguese | Grandchild Account - Entries Optional or use Child Header Account |
| **1225** | Teacher of Secondary Polish | Grandchild Account - Entries Optional or use Child Header Account |
| **1226** | Teacher of Secondary Physics | Grandchild Account - Entries Optional or use Child Header Account |
| **1227** | Teacher of Secondary Philosophy | Grandchild Account - Entries Optional or use Child Header Account |
| **1228** | Teacher of Secondary Mathematics | Grandchild Account - Entries Optional or use Child Header Account |
| **1229** | Teacher of Secondary Latin | Grandchild Account - Entries Optional or use Child Header Account |
| **1230** | Teacher of Secondary Italian | Grandchild Account - Entries Optional or use Child Header Account |
| **1231** | Teacher of Secondary History | Grandchild Account - Entries Optional or use Child Header Account |
| **1232** | Teacher of Secondary Greek | Grandchild Account - Entries Optional or use Child Header Account |
| **1233** | Teacher of Secondary General Science | Grandchild Account - Entries Optional or use Child Header Account |
| **1234** | Teacher of Secondary English | Grandchild Account - Entries Optional or use Child Header Account |
| **1235** | Teacher of Secondary Earth Science | Grandchild Account - Entries Optional or use Child Header Account |
| **1236** | Teacher of Technology Education (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1237** | Teacher of Art (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1238** | Teacher of Theatre (Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1239** | Teacher of Library/Media (Grades Pre K-12) | DO NOT USE, Use 1603 instead |
| **1240** | Teacher of Home Economics (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1241** | Teacher of Music (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1242** | Teacher of Dance (Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1243** | Teacher of Physical Education (Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1244** | Teacher of Health Education (Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1245** | Teacher of Career and Technical Dressmaking | Grandchild Account - Entries Optional or use Child Header Account |
| **1246** | Teacher of Child Care | Grandchild Account - Entries Optional or use Child Header Account |
| **1247** | Teacher of Fashion Merchandising | Grandchild Account - Entries Optional or use Child Header Account |
| **1248** | Teacher of Career and Technical Health Occupations | Grandchild Account - Entries Optional or use Child Header Account |
| **1249** | Teacher of Career and Technical Baking | Grandchild Account - Entries Optional or use Child Header Account |
| **1250** | Teacher of Career and Technical Building Construction Trades | Grandchild Account - Entries Optional or use Child Header Account |
| **1251** | Teacher of Career and Technical Building Trades Maintenance | Grandchild Account - Entries Optional or use Child Header Account |
| **1252** | Teacher of Career and Technical Machine Trades | Grandchild Account - Entries Optional or use Child Header Account |
| **1253** | Teacher of Career and Technical Machine Drafting | Grandchild Account - Entries Optional or use Child Header Account |
| **1254** | Teacher of Career and Technical Sheet Metal | Grandchild Account - Entries Optional or use Child Header Account |
| **1255** | Teacher of Career and Technical Carpentry | Grandchild Account - Entries Optional or use Child Header Account |
| **1256** | Teacher of Career and Technical Auto Body Repair | Grandchild Account - Entries Optional or use Child Header Account |
| **1257** | Teacher of Career and Technical Woodworking | Grandchild Account - Entries Optional or use Child Header Account |
| **1258** | Teacher of Career and Technical Welding | Grandchild Account - Entries Optional or use Child Header Account |
| **1259** | Teacher of Career and Technical Textiles | Grandchild Account - Entries Optional or use Child Header Account |
| **1260** | Teacher of Career and Technical Small Engine Repair | Grandchild Account - Entries Optional or use Child Header Account |
| **1261** | Teacher of Career and Technical Quantity Food Preparation | Grandchild Account - Entries Optional or use Child Header Account |
| **1262** | Teacher of Career and Technical Printing | Grandchild Account - Entries Optional or use Child Header Account |
| **1263** | Teacher of Career and Technical Office Occupations | Grandchild Account - Entries Optional or use Child Header Account |
| **1264** | Teacher of Career and Technical Machine Metal | Grandchild Account - Entries Optional or use Child Header Account |
| **1265** | Teacher of Career and Technical Graphic Arts | Grandchild Account - Entries Optional or use Child Header Account |
| **1266** | Teacher of Career and Technical Electronics Technology | Grandchild Account - Entries Optional or use Child Header Account |
| **1267** | Teacher of Career and Technical Electronics Communication | Grandchild Account - Entries Optional or use Child Header Account |
| **1268** | Teacher of Career and Technical Electrical Installation | Grandchild Account - Entries Optional or use Child Header Account |
| **1269** | Teacher of Career and Technical Drafting Occupations | Grandchild Account - Entries Optional or use Child Header Account |
| **1270** | Teacher of Career and Technical Cosmetology | Grandchild Account - Entries Optional or use Child Header Account |
| **1271** | Teacher of Career and Technical Computer Technology | Grandchild Account - Entries Optional or use Child Header Account |
| **1272** | Teacher of Career and Technical Cabinet Making And Millwork | Grandchild Account - Entries Optional or use Child Header Account |
| **1273** | Teacher of Career and Technical Auto Mechanics | Grandchild Account - Entries Optional or use Child Header Account |
| **1274** | Teacher of Career and Technical Architectural Drafting | Grandchild Account - Entries Optional or use Child Header Account |
| **1275** | Teacher of Career and Technical Air Conditioning and Refrigeration | Grandchild Account - Entries Optional or use Child Header Account |
| **1276** | Teacher of Career and Technical Education | Grandchild Account - Entries Optional or use Child Header Account |
| **1277** | Teacher of Robotics | Grandchild Account - Entries Optional or use Child Header Account |
| **1278** | Teacher of Marine Occupations | Grandchild Account - Entries Optional or use Child Header Account |
| **1279** | Teacher of Hearing Disordered (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1280** | Teacher of the Blind and/or Visually Impaired (Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1281** | Teacher of Secondary Business Education (Old) | Grandchild Account - Entries Optional or use Child Header Account |
| **1282** | Teacher of the Secondary Sciences | Grandchild Account - Entries Optional or use Child Header Account |
| **1283** | Teacher of Kindergarten | Grandchild Account - Entries Optional or use Child Header Account |
| **1284** | Teacher of Adult Education | Grandchild Account - Entries Optional or use Child Header Account |
| **1285** | Teacher of Secondary Business Education (No Shorthand) | Grandchild Account - Entries Optional or use Child Header Account |
| **1286** | Teacher of Sensory Impaired/Multi-Disabled (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1287** | Teacher of Physically Impaired/Multi-Disabled (Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1288** | Teacher of Secondary Speech | Grandchild Account - Entries Optional or use Child Header Account |
| **1289** | Teacher of Secondary Grades | Grandchild Account - Entries Optional or use Child Header Account |
| **1290** | Teacher of Elementary French(Kg-06) | Grandchild Account - Entries Optional or use Child Header Account |
| **1291** | Teacher of Health and Physical Education (Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1292** | Teacher of Career and Technical Culinary Arts | Grandchild Account - Entries Optional or use Child Header Account |
| **1293** | Teacher of Career and Technical Plumbing | Grandchild Account - Entries Optional or use Child Header Account |
| **1294** | Long Term Substitute Teacher | MANITORY USE REQUIRED for Sub Teachers, JC 1100, 1200 or 1300 not allowed. Used only with Functions 112, 221, 222, and 431. |
| **1295** | Short Term Substitute Teachers A | MANITORY USE REQUIRED for Sub Teachers, JC 1100, 1200 or 1300 not allowed. Used only with Functions 112, 221, 222, and 431. |
| **1296** | Short Term Substitute Teachers B | MANITORY USE REQUIRED for Sub Teachers, JC 1100, 1200 or 1300 not allowed. Used only with Functions 112, 221, 222, and 431. |
| **1297** | Short Term Substitute Teachers C | MANITORY USE REQUIRED for Sub Teachers, JC 1100, 1200 or 1300 not allowed. Used only with Functions 112, 221, 222, and 431. |
| **1298** | Short Term Substitute Teachers D | MANITORY USE REQUIRED for Sub Teachers, JC 1100, 1200 or 1300 not allowed. Used only with Functions 112, 221, 222, and 431. |
| **1299** | Short Term Substitute Teachers E | MANITORY USE REQUIRED for Sub Teachers, JC 1100, 1200 or 1300 not allowed. Used only with Functions 112, 221, 222, and 431. |
| **1300** | **Teachers** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **1301** | Critic Teacher (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1302** | Content ESL Teacher (Grades 1-6) | Grandchild Account - Entries Optional or use Child Header Account |
| **1303** | Content ESL Teacher (Grade 5-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1304** | Content ESL Teacher (Grades 7-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1305** | Content ESL Teacher (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1306** | Content ESL Teacher (Grades 7-8) | Grandchild Account - Entries Optional or use Child Header Account |
| **1307** | Career and Tech Ed Engineering Teacher | Grandchild Account - Entries Optional or use Child Header Account |
| **1308** | Virtual Learning Teacher | Grandchild Account - Entries Optional or use Child Header Account |
| **1309-1311** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **1312** | General Subject Matter (Grades K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1313** | Early Childhood Special Educator | Grandchild Account - Entries Optional or use Child Header Account |
| **1314** | Special Educator - Mild/Moderate Elementary/Middle Level | Grandchild Account - Entries Optional or use Child Header Account |
| **1315** | Special Educator - Mild/Moderate Middle/Secondary Level | Grandchild Account - Entries Optional or use Child Header Account |
| **1316** | Special Educator - Severe/Profound Disabilities | Grandchild Account - Entries Optional or use Child Header Account |
| **1317** | Special Education Administrator (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1318** | English as a Second Language Specialist (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1319** | English as a Second Language - Middle Grades | Grandchild Account - Entries Optional or use Child Header Account |
| **1320** | Reading Specialist/Consultant (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1321** | Home Visitor (Attendance) | Grandchild Account - Entries Optional or use Child Header Account |
| **1322** | Special Educator - Elementary/Middle | Grandchild Account - Entries Optional or use Child Header Account |
| **1323** | Special Educator - Middle/Secondary | Grandchild Account - Entries Optional or use Child Header Account |
| **1324** | Special Educator - General Ed with Supports & Services - School Year (32201, 32202, 32221) | Grandchild Account - Entries Optional or use Child Header Account |
| **1325** | Special Educator - General Ed with Supports & Services - Extended School Year (32201,32202, 32221) | Grandchild Account - Entries Optional or use Child Header Account |
| **1326** | Special Educator - Special Class - School Year (32203, 32205, 32218) | Grandchild Account - Entries Optional or use Child Header Account |
| **1327** | Special Educator - Special Class - Extended School Year (32204, 32206, 32219) | Grandchild Account - Entries Optional or use Child Header Account |
| **1328** | Special Educator - IEP Service for Non-Public Students (32215) | Grandchild Account - Entries Optional or use Child Header Account |
| **1329** | Special Educator - Service Plans for Non-Public Students (9000) | Grandchild Account - Entries Optional or use Child Header Account |
| **1330** | Elementary/Middle/High Special Education Intervention Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **1331** | ELL Collaborative Teacher Sp. Ed. | Grandchild Account - Entries Optional or use Child Header Account |
| **1332** | Language Acquisition Teacher Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **1333** | ESL Reading Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **1334-1398** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **1399** | Virtual Teacher - Hybrid Class | Grandchild Account - Entries Optional or use Child Header Account |
| **1400** | **Unassigned.** | **Do not use unless assigned by RIDE.** |
| **1401-1499** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **1500** | **Counselors and Placement Officers** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **1501** | Guidance Counselor | Grandchild Account - Entries Optional or use Child Header Account |
| **1502** | 12 Month Counselor | Grandchild Account - Entries Optional or use Child Header Account |
| **1503** | School to Career Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **1504** | Graduation Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **1505-1507** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **1508** | Placement Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **1509** | Financial Aid Advisor | Grandchild Account - Entries Optional or use Child Header Account |
| **1510** | LTI (Learning Through Internship) Coordinators | Grandchild Account - Entries Optional or use Child Header Account |
| **1511** | Partnership Developer | Grandchild Account - Entries Optional or use Child Header Account |
| **1512** | Intern Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **1513** | Guidance Counselor Substitute | Grandchild Account - Entries Optional or use Child Header Account |
| **1514-1599** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **1600** | **Library Professionals** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **1601** | Library Supervisor (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1602** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **1603** | Librarian | Grandchild Account - Entries Optional or use Child Header Account |
| **1604** | Media Communications | Grandchild Account - Entries Optional or use Child Header Account |
| **1605** | Substitute Librarian | Grandchild Account - Entries Optional or use Child Header Account |
| **1606-1699** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **1700** | **Therapists, Nurses, Social Workers, and Psychologists** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **1701** | Speech Pathologist | Grandchild Account - Entries Optional or use Child Header Account |
| **1702** | Diagnostic Prescriptive Teacher | Grandchild Account - Entries Optional or use Child Header Account |
| **1703** | Social Worker | Grandchild Account - Entries Optional or use Child Header Account |
| **1704** | Psychologist | Grandchild Account - Entries Optional or use Child Header Account |
| **1705** | Supervising Occupational Therapists | Grandchild Account - Entries Optional or use Child Header Account |
| **1706** | Physical Therapist | Grandchild Account - Entries Optional or use Child Header Account |
| **1707** | Occupational Therapist Special Education | Grandchild Account - Entries Optional or use Child Header Account |
| **1708** | COTA - Certified Occupational Therapists | Grandchild Account - Entries Optional or use Child Header Account |
| **1709** | Visually Handicapped | Grandchild Account - Entries Optional or use Child Header Account |
| **1710** | Intensive Education | Grandchild Account - Entries Optional or use Child Header Account |
| **1711** | Screener | Grandchild Account - Entries Optional or use Child Header Account |
| **1712** | School Nurse - Teacher (Grades Pre K-12) | Grandchild Account - Entries Optional or use Child Header Account |
| **1713** | Physician | Grandchild Account - Entries Optional or use Child Header Account |
| **1714** | Dentist | Grandchild Account - Entries Optional or use Child Header Account |
| **1715** | Hearing Impaired - Audiologist | Grandchild Account - Entries Optional or use Child Header Account |
| **1716** | Substitute Nurse - Per Diem | Grandchild Account - Entries Optional or use Child Header Account |
| **1717** | Substitute Nurse - Long Term | Grandchild Account - Entries Optional or use Child Header Account |
| **1718** | Career and Technical Evaluator | Grandchild Account - Entries Optional or use Child Header Account |
| **1719** | Language Proficiency Screener | Grandchild Account - Entries Optional or use Child Header Account |
| **1720** | Behavior Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **1721** | Dean of Social Emotional Learning | Grandchild Account - Entries Optional or use Child Header Account |
| **1722** | Substitute Social Worker | Grandchild Account - Entries Optional or use Child Header Account |
| **1723** | Certified Physical Therapist Assistant | Grandchild Account - Entries Optional or use Child Header Account |
| **1724-1799** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **1800** | **Student Activity Advisors and Coaches (Stipend Staff only)** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **1801** | Athletic Coaches | Grandchild Account - Entries Optional or use Child Header Account |
| **1802** | Athletic Head Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **1803** | Athletic Assistant Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **1804** | Athletic JV Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **1805** | Athletic Intramurals Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **1806-1899** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **1900** | **Instructional Coaches** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **1901** | Instructional Coach Middle School | Grandchild Account - Entries Optional or use Child Header Account |
| **1902** | Instructional Reform Fac-High | Grandchild Account - Entries Optional or use Child Header Account |
| **1903** | Literacy Coach Elementary School | Grandchild Account - Entries Optional or use Child Header Account |
| **1904** | Life Instructional Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **1905** | Elementary Math Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **1906** | Instructional Coach High School | Grandchild Account - Entries Optional or use Child Header Account |
| **1907** | ROTC Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **1908** | Elementary Intervention  Implementation Specialist - Math | Grandchild Account - Entries Optional or use Child Header Account |
| **1909** | Special Education Intervention Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **1910** | Math Intervention Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **1911** | Reading Intervention Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **1912** | Reading First Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **1913** | Special Education Behavior Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **1914** | Social Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **1915** | Induction Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **1916** | Pre-K Development Grant Instructional Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **1917** | Math Coach Middle School | Grandchild Account - Entries Optional or use Child Header Account |
| **1918** | Literacy Coach Middle School | Grandchild Account - Entries Optional or use Child Header Account |
| **1919** | MTSS Instructional Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **1920-1999** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **2000** | **Executive Administration** | Parent Header - No Entries Allowed |
| **2100** | **Executive** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **2101** | Superintendent of Schools | Grandchild Account - Entries Optional or use Child Header Account |
| **2102** | Executive Director of Student Services | Grandchild Account - Entries Optional or use Child Header Account |
| **2103** | Chief of Staff | Grandchild Account - Entries Optional or use Child Header Account |
| **2104** | Chief Operations Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **2105** | Executive Director | Grandchild Account - Entries Optional or use Child Header Account |
| **2106** | Executive Director - Middle Schools | Grandchild Account - Entries Optional or use Child Header Account |
| **2107** | Executive Director - Elementary Schools | Grandchild Account - Entries Optional or use Child Header Account |
| **2108** | Executive Director - High Schools | Grandchild Account - Entries Optional or use Child Header Account |
| **2109** | Substitute Assistant Director - Special Education | Grandchild Account - Entries Optional or use Child Header Account |
| **2110** | Executive Director of Teaching and Learning | Grandchild Account - Entries Optional or use Child Header Account |
| **2111** | Information Technology Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **2112** | Deputy Superintendent or Assistant Superintendent | Grandchild Account - Entries Optional or use Child Header Account |
| **2113** | Assistant Superintendent for Special Services | Grandchild Account - Entries Optional or use Child Header Account |
| **2114** | Assistant Superintendent of Staff Development and Public Relations | Grandchild Account - Entries Optional or use Child Header Account |
| **2115** | Executive Director of School Transformation | Grandchild Account - Entries Optional or use Child Header Account |
| **2116** | Chief of Staff Performance & Technology Integration | Grandchild Account - Entries Optional or use Child Header Account |
| **2117** | Executive Director of Human Resources & Labor Relations | Grandchild Account - Entries Optional or use Child Header Account |
| **2118** | Executive Director of Performance Management | Grandchild Account - Entries Optional or use Child Header Account |
| **2119** | Executive Director of Partnership and Development | Grandchild Account - Entries Optional or use Child Header Account |
| **2120** | Strategic Planner | Grandchild Account - Entries Optional or use Child Header Account |
| **2121** | Director of Elementary Education | Grandchild Account - Entries Optional or use Child Header Account |
| **2122** | Director of Secondary Education | Grandchild Account - Entries Optional or use Child Header Account |
| **2123** | Director of Special Services/Special Education | Grandchild Account - Entries Optional or use Child Header Account |
| **2124** | Director Governmental Relations and Public Engagement | Grandchild Account - Entries Optional or use Child Header Account |
| **2125** | Assistant Director of Special Education | Grandchild Account - Entries Optional or use Child Header Account |
| **2126** | Director of Professional Learning | Grandchild Account - Entries Optional or use Child Header Account |
| **2127** | Director of Student Placement | Grandchild Account - Entries Optional or use Child Header Account |
| **2128** | Executive Director of District Zone 1 | Grandchild Account - Entries Optional or use Child Header Account |
| **2129** | Executive Director of District Zone 2 | Grandchild Account - Entries Optional or use Child Header Account |
| **2130** | Executive Director of District Zone 3 | Grandchild Account - Entries Optional or use Child Header Account |
| **2131** | Executive Aide to Superintendent, Non-Clerical | Grandchild Account - Entries Optional or use Child Header Account |
| **2132** | Executive Aide - School Board, Non-Clerical | Grandchild Account - Entries Optional or use Child Header Account |
| **2133** | Special Assistant to Superintendent and School Board | Grandchild Account - Entries Optional or use Child Header Account |
| **2134** | Confidential Executive Assistant, Non Clerical | Grandchild Account - Entries Optional or use Child Header Account |
| **2135** | Innovation Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **2136** | School Board Policy Writer | Grandchild Account - Entries Optional or use Child Header Account |
| **2137** | Exec Director of New School Design Zone | Grandchild Account - Entries Optional or use Child Header Account |
| **2138** | Executive Director of Specialized Instruction & Services | Grandchild Account - Entries Optional or use Child Header Account |
| **2139** | Senior Confidential Executive Assistant | Grandchild Account - Entries Optional or use Child Header Account |
| **2140** | Chief of Family & Community Engagement | Grandchild Account - Entries Optional or use Child Header Account |
| **2141** | Executive Director of School Support | Grandchild Account - Entries Optional or use Child Header Account |
| **2142-2150** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **2151** | School Board Attorney | Grandchild Account - Entries Optional or use Child Header Account |
| **2152** | School Board Member | Grandchild Account - Entries Optional or use Child Header Account |
| **2153** | School Board President | Grandchild Account - Entries Optional or use Child Header Account |
| **2154** | Chief of Transformation | Grandchild Account - Entries Optional or use Child Header Account |
| **2155** | Virtual Learning Success Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **2156-2199** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **2200** | **Finance and Administration** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **2201** | Director of Human Resources | Grandchild Account - Entries Optional or use Child Header Account |
| **2202** | Senior Human Resources Administrator | Grandchild Account - Entries Optional or use Child Header Account |
| **2203** | Executive Director of Finance | Grandchild Account - Entries Optional or use Child Header Account |
| **2204-2217** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **2218** | Senior Director of Information Services | Grandchild Account - Entries Optional or use Child Header Account |
| **2219** | Business Manager | Grandchild Account - Entries Optional or use Child Header Account |
| **2220** | Budget Director | Grandchild Account - Entries Optional or use Child Header Account |
| **2221-2236** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **2237** | Chief Financial Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **2238** | Senior Director of Finance and Operations | Grandchild Account - Entries Optional or use Child Header Account |
| **2239** | Deputy Chief Financial Officer/Controller | Grandchild Account - Entries Optional or use Child Header Account |
| **2240** | Director of Technology Integration |  |
| **2241-2259** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **2260** | Director of Facilities | Grandchild Account - Entries Optional or use Child Header Account |
| **2261** | Director of Grounds | Grandchild Account - Entries Optional or use Child Header Account |
| **2262** | Assistant Director of Facilities | Grandchild Account - Entries Optional or use Child Header Account |
| **2263-2271** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **2272** | Chief of Administration | Grandchild Account - Entries Optional or use Child Header Account |
| **2273-2288** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **2289** | Acting Administrative Position | Grandchild Account - Entries Optional or use Child Header Account |
| **2290-2299** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **2300** | **School Administration** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **2301** | Director 12 Months | Grandchild Account - Entries Optional or use Child Header Account |
| **2302** | Evaluation Fellowship Administrator | Grandchild Account - Entries Optional or use Child Header Account |
| **2303** | Director of School Support Services | Grandchild Account - Entries Optional or use Child Header Account |
| **2304** | Program Supervisor | Grandchild Account - Entries Optional or use Child Header Account |
| **2305** | Director of Nursing, Health & PE | Grandchild Account - Entries Optional or use Child Header Account |
| **2306-2399** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **2400** | **Curriculum and Assessment** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **2401** | Executive Director of Curriculum, Instructional and Professional Development | Grandchild Account - Entries Optional or use Child Header Account |
| **2402** | Dean of Teaching and Learning | Grandchild Account - Entries Optional or use Child Header Account |
| **2403** | Chief Academic Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **2404** | Director of Teaching and Learning | Grandchild Account - Entries Optional or use Child Header Account |
| **2405** | Research, Planning and Accountability Director | Grandchild Account - Entries Optional or use Child Header Account |
| **2406** | School Transformation Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **2407** | Instructional Director of School Transformation | Grandchild Account - Entries Optional or use Child Header Account |
| **2408** | Chief of Instruction Leadership and Equity | Grandchild Account - Entries Optional or use Child Header Account |
| **2409** | Dean of Instruction | Grandchild Account - Entries Optional or use Child Header Account |
| **2410-2499** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **2500** | **Principals and Assistant Principals** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **2501** | Principal - Elementary | Grandchild Account - Entries Optional or use Child Header Account |
| **2502** | Principal - Middle School | Grandchild Account - Entries Optional or use Child Header Account |
| **2503** | Principal - High School | Grandchild Account - Entries Optional or use Child Header Account |
| **2504** | Head of School | Grandchild Account - Entries Optional or use Child Header Account |
| **2505-2510** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **2511** | Assistant Principal | Grandchild Account - Entries Optional or use Child Header Account |
| **2512** | Assistant Principal - Elementary | Grandchild Account - Entries Optional or use Child Header Account |
| **2513** | Assistant Principal - Middle School | Grandchild Account - Entries Optional or use Child Header Account |
| **2514** | Assistant Principal - High School | Grandchild Account - Entries Optional or use Child Header Account |
| **2515** | Director of School Culture and Community Engagement | Grandchild Account - Entries Optional or use Child Header Account |
| **2516-2522** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **2523** | Substitute Principal | Grandchild Account - Entries Optional or use Child Header Account |
| **2524** | Substitute Assistant Principal | Grandchild Account - Entries Optional or use Child Header Account |
| **2525-2599** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **2600** | **Unassigned.** | **Do not use unless assigned by RIDE.** |
| **2601-2699** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **2700** | **Unassigned.** | **Do not use unless assigned by RIDE.** |
| **2701-2799** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **2800** | **Unassigned.** | **Do not use unless assigned by RIDE.** |
| **2801-2899** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **2900** | **Unassigned.** | **Do not use unless assigned by RIDE.** |
| **2901-2999** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **3000** | **Mid-Level Administration** | Parent Header - No Entries Allowed |
| **3100** | **Executive - Mid Level** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **3101** | Department Supervisor | Grandchild Account - Entries Optional or use Child Header Account |
| **3102** | Music Supervisor | Grandchild Account - Entries Optional or use Child Header Account |
| **3103** | Athletic/Health Supervisor | Grandchild Account - Entries Optional or use Child Header Account |
| **3104** | Art Supervisor | Grandchild Account - Entries Optional or use Child Header Account |
| **3105** | Math/Science Supervisor | Grandchild Account - Entries Optional or use Child Header Account |
| **3106** | Child Outreach Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **3107** | Facilitator of Planning | Grandchild Account - Entries Optional or use Child Header Account |
| **3108** | Health Supervisor | Grandchild Account - Entries Optional or use Child Header Account |
| **3109** | English/Language Arts Supervisor | Grandchild Account - Entries Optional or use Child Header Account |
| **3110** | NCLB Program Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **3111** | Supervisor of Advanced Academics, Fine Arts & World Languages | Grandchild Account - Entries Optional or use Child Header Account |
| **3112** | Supervisor of K-12 Literacy | Grandchild Account - Entries Optional or use Child Header Account |
| **3113** | Supervisor of Social Sciences and Media | Grandchild Account - Entries Optional or use Child Header Account |
| **3114** | Director of Strategic Community Partnerships | Grandchild Account - Entries Optional or use Child Header Account |
| **3115** | Deaf/Hard of Hearing/PK-12 Spec Ed Administrator | Grandchild Account - Entries Optional or use Child Header Account |
| **3116** | Career and Tech Ed Program Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **3117** | Supervisor of Performance Management and Professional Development | Grandchild Account - Entries Optional or use Child Header Account |
| **3118-3199** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **3200** | **Finance and Administration - Mid Level** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **3201** | Human Resource Administrator | Grandchild Account - Entries Optional or use Child Header Account |
| **3202** | Assistant Director of Human Resources | Grandchild Account - Entries Optional or use Child Header Account |
| **3203** | ADA Compliance Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **3204** | EEO Admin-Affirmative Action | Grandchild Account - Entries Optional or use Child Header Account |
| **3205** | Employee Service Administrator | Grandchild Account - Entries Optional or use Child Header Account |
| **3206** | Employee Relations Administrator | Grandchild Account - Entries Optional or use Child Header Account |
| **3207** | Assistant to the CFO | Grandchild Account - Entries Optional or use Child Header Account |
| **3208** | Senior Executive Director of Human Resources | Grandchild Account - Entries Optional or use Child Header Account |
| **3209** | Assistant Business Manager | Grandchild Account - Entries Optional or use Child Header Account |
| **3210** | Education Technology Administration - Supervisor | Grandchild Account - Entries Optional or use Child Header Account |
| **3211** | Student Registration Facilitator | Grandchild Account - Entries Optional or use Child Header Account |
| **3212** | Network Operations Facilitator | Grandchild Account - Entries Optional or use Child Header Account |
| **3213** | Manager of Information Services | Grandchild Account - Entries Optional or use Child Header Account |
| **3214** | Manager of Student Attendance | Grandchild Account - Entries Optional or use Child Header Account |
| **3215** | Assistant Manager of Information Services | Grandchild Account - Entries Optional or use Child Header Account |
| **3216** | Information Technology Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **3217** | Administrator of Human Resources Information Systems/Records | Grandchild Account - Entries Optional or use Child Header Account |
| **3218** | Technology Integration Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **3219** | Deputy Technology Director | Grandchild Account - Entries Optional or use Child Header Account |
| **3220** | Coordinator of Grant Oversight | Grandchild Account - Entries Optional or use Child Header Account |
| **3221** | Senior Budget Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **3222** | Supervisor - Payroll and Personnel Related | Grandchild Account - Entries Optional or use Child Header Account |
| **3223** | Budget Analyst | Grandchild Account - Entries Optional or use Child Header Account |
| **3224** | Grant Writer | Grandchild Account - Entries Optional or use Child Header Account |
| **3225** | Grant Assistant/MLP Manager | Grandchild Account - Entries Optional or use Child Header Account |
| **3226** | Controller | Grandchild Account - Entries Optional or use Child Header Account |
| **3227** | Director/Manager of Purchasing/Business Office | Grandchild Account - Entries Optional or use Child Header Account |
| **3228** | External Funding Director | Grandchild Account - Entries Optional or use Child Header Account |
| **3229** | Budget Analyst II | Grandchild Account - Entries Optional or use Child Header Account |
| **3230** | Customer Service Supervisor | Grandchild Account - Entries Optional or use Child Header Account |
| **3231** | Assistant Payroll Supervisor | Grandchild Account - Entries Optional or use Child Header Account |
| **3232** | Warehouse Manager | Grandchild Account - Entries Optional or use Child Header Account |
| **3233** | Foreman Central Supply | Grandchild Account - Entries Optional or use Child Header Account |
| **3234** | Energy Manager | Grandchild Account - Entries Optional or use Child Header Account |
| **3235** | Staff Attorney | Grandchild Account - Entries Optional or use Child Header Account |
| **3236** | Legislative Liaison | Grandchild Account - Entries Optional or use Child Header Account |
| **3237** | Facilitator of Student Placement | Grandchild Account - Entries Optional or use Child Header Account |
| **3238** | Senior Communications Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **3239** | Facilitator of Communications | Grandchild Account - Entries Optional or use Child Header Account |
| **3240** | District University Liaison | Grandchild Account - Entries Optional or use Child Header Account |
| **3241** | Manager of Operations | Grandchild Account - Entries Optional or use Child Header Account |
| **3242** | Translator | Grandchild Account - Entries Optional or use Child Header Account |
| **3243** | Chief of Communications | Grandchild Account - Entries Optional or use Child Header Account |
| **3244** | Director of Federal Programs | Grandchild Account - Entries Optional or use Child Header Account |
| **3245** | Communications Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **3246** | Director of Grant Funding | Grandchild Account - Entries Optional or use Child Header Account |
| **3247** | Director of Federal Programs & Community Engagement | Grandchild Account - Entries Optional or use Child Header Account |
| **3248** | Director of Partnership & Development | Grandchild Account - Entries Optional or use Child Header Account |
| **3249** | Federal Programs Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **3250** | Grant Program Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **3251** | Budget Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **3252** | Development Manager | Grandchild Account - Entries Optional or use Child Header Account |
| **3253** | Central Records & Volunteer Manager | Grandchild Account - Entries Optional or use Child Header Account |
| **3254** | Senior Manager of Facilities and Capital Planning | Grandchild Account - Entries Optional or use Child Header Account |
| **3255-3299** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **3300** | **School Administration - Mid Level** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **3301** | Supervisor- Student Services | Grandchild Account - Entries Optional or use Child Header Account |
| **3302** | Director of School Operations and Support | Grandchild Account - Entries Optional or use Child Header Account |
| **3303** | Facilitator Early Childhood | Grandchild Account - Entries Optional or use Child Header Account |
| **3304** | Dean of Discipline | Grandchild Account - Entries Optional or use Child Header Account |
| **3305** | Director of Career Education Technology | Grandchild Account - Entries Optional or use Child Header Account |
| **3306** | Project Equity Director | Grandchild Account - Entries Optional or use Child Header Account |
| **3307** | Director of Athletics | Grandchild Account - Entries Optional or use Child Header Account |
| **3308** | Administrator/Supervisor Nurse | Grandchild Account - Entries Optional or use Child Header Account |
| **3309** | Facilitator School Support | Grandchild Account - Entries Optional or use Child Header Account |
| **3310** | Interim and Elementary Prin-Ath Suprv | Grandchild Account - Entries Optional or use Child Header Account |
| **3311** | Special Education Administrator/Supervisor | Grandchild Account - Entries Optional or use Child Header Account |
| **3312** | Supervisor of Special Education | Grandchild Account - Entries Optional or use Child Header Account |
| **3313** | Special Education Level Director | Grandchild Account - Entries Optional or use Child Header Account |
| **3314** | School Controller | Grandchild Account - Entries Optional or use Child Header Account |
| **3315** | Facilitator of Accountability | Grandchild Account - Entries Optional or use Child Header Account |
| **3316** | Student Relations Administrator | Grandchild Account - Entries Optional or use Child Header Account |
| **3317** | Food Services Director | Grandchild Account - Entries Optional or use Child Header Account |
| **3318** | Adult Education Director | Grandchild Account - Entries Optional or use Child Header Account |
| **3319** | Alternative Learning Program Director | Grandchild Account - Entries Optional or use Child Header Account |
| **3320** | Director of English Language Learning (ELL) | Grandchild Account - Entries Optional or use Child Header Account |
| **3321** | Director of Family and Community Engagement | Grandchild Account - Entries Optional or use Child Header Account |
| **3322** | Director of Parent and Public Engagement | Grandchild Account - Entries Optional or use Child Header Account |
| **3323** | Parent and Public Engagement | Grandchild Account - Entries Optional or use Child Header Account |
| **3324** | Facilitator of Parent Involvement | Grandchild Account - Entries Optional or use Child Header Account |
| **3325** | Public and Parent Information Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **3326** | Parent Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **3327** | Director of Communications & Partnerships | Grandchild Account - Entries Optional or use Child Header Account |
| **3328** | Director of Development | Grandchild Account - Entries Optional or use Child Header Account |
| **3329** | Senior Supervisor of Food and Transportation Services | Grandchild Account - Entries Optional or use Child Header Account |
| **3330** | Deputy School Controller | Grandchild Account - Entries Optional or use Child Header Account |
| **3331** | Director of Communications | Grandchild Account - Entries Optional or use Child Header Account |
| **3332** | Special Education Manager | Grandchild Account - Entries Optional or use Child Header Account |
| **3333** | Supervisor of Guidance Counselors, College/Career Readiness and Student Supports | Grandchild Account - Entries Optional or use Child Header Account |
| **3334** | Human Resources Manager | Grandchild Account - Entries Optional or use Child Header Account |
| **3335** | Director of Student Support Services | Grandchild Account - Entries Optional or use Child Header Account |
| **3336** | Dean of Culture | Grandchild Account - Entries Optional or use Child Header Account |
| **3337** | Alternative Academic Program Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **3338** | Out of School Time Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **3339** | Supervisor of Personalized Learning | Grandchild Account - Entries Optional or use Child Header Account |
| **3340** | Dean of Students | Grandchild Account - Entries Optional or use Child Header Account |
| **3341** | ES Transformation Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **3342** | Leadership Resident | Grandchild Account - Entries Optional or use Child Header Account |
| **3343** | Coordinator of Equity | Grandchild Account - Entries Optional or use Child Header Account |
| **3344** | Redesign Fellow | Grandchild Account - Entries Optional or use Child Header Account |
| **3345-3399** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **3400** | **Curriculum and Assessment - Mid Level** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **3401** | Director of Curriculum | Grandchild Account - Entries Optional or use Child Header Account |
| **3402** | Reading Language Arts Assessment Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **3403** | Assessment Coordinator - College & Career Readiness | Grandchild Account - Entries Optional or use Child Header Account |
| **3404** | Supervisor K-8 | Grandchild Account - Entries Optional or use Child Header Account |
| **3405** | Assessment Coordinator - Literacy & Language | Grandchild Account - Entries Optional or use Child Header Account |
| **3406** | Supervisor of Secondary Reform Initiatives | Grandchild Account - Entries Optional or use Child Header Account |
| **3407** | Constituent Services Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **3408** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **3409** | Manager of Multilingual Learner Instruction - Elem. | Grandchild Account - Entries Optional or use Child Header Account |
| **3410** | Culture & Equity Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **3411-3415** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **3416** | Director of Social Studies and Arts | Grandchild Account - Entries Optional or use Child Header Account |
| **3417** | Reading Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **3418** | Supervisor Math and Science Initiatives | Grandchild Account - Entries Optional or use Child Header Account |
| **3419** | Supervisor Literacy and Humanities | Grandchild Account - Entries Optional or use Child Header Account |
| **3420** | Supervisor 9th Grade Academy | Grandchild Account - Entries Optional or use Child Header Account |
| **3421** | Director of Guidance and Social Services | Grandchild Account - Entries Optional or use Child Header Account |
| **3422** | Supervisor of Research and Assessment | Grandchild Account - Entries Optional or use Child Header Account |
| **3423** | Supervisor of High Schools | Grandchild Account - Entries Optional or use Child Header Account |
| **3424** | My Learning Manager | Grandchild Account - Entries Optional or use Child Header Account |
| **3425** | Supervisor of Science | Grandchild Account - Entries Optional or use Child Header Account |
| **3426** | Supervisor of Elementary Education | Grandchild Account - Entries Optional or use Child Header Account |
| **3427** | Supervisor of Theme Based Curriculum | Grandchild Account - Entries Optional or use Child Header Account |
| **3428** | Supervisor Reading First | Grandchild Account - Entries Optional or use Child Header Account |
| **3429** | Assistant Director of Curriculum | Grandchild Account - Entries Optional or use Child Header Account |
| **3430** | Graduation by Proficiency Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **3431** | Peer Assistance and Review Consulting Teachers | Grandchild Account - Entries Optional or use Child Header Account |
| **3432-3433** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **3434** | Coordinator-Birch Career and Technical | Grandchild Account - Entries Optional or use Child Header Account |
| **3435** | Facilitator of District Reform | Grandchild Account - Entries Optional or use Child Header Account |
| **3436** | Facilitator for Family and Community Partnerships | Grandchild Account - Entries Optional or use Child Header Account |
| **3437** | Facilitator of Development | Grandchild Account - Entries Optional or use Child Header Account |
| **3438-3446** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **3447** | Support Services Administrator | Grandchild Account - Entries Optional or use Child Header Account |
| **3448** | Education Technology Expediter | Grandchild Account - Entries Optional or use Child Header Account |
| **3449** | Assessment Specialist for Adequacy | Grandchild Account - Entries Optional or use Child Header Account |
| **3450** | Corrective Action Plan Administrator | Grandchild Account - Entries Optional or use Child Header Account |
| **3451** | Data Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **3452-3499** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **3500** | **Other School Activities - Mid Level** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **3501** | School Based Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **3502** | Program Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **3503** | Exhibition Projects Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **3504** | Youth Opportunities Facilitator | Grandchild Account - Entries Optional or use Child Header Account |
| **3505** | Dept Teacher Leader Math | Grandchild Account - Entries Optional or use Child Header Account |
| **3506** | Dept Teacher Leader Social Studies | Grandchild Account - Entries Optional or use Child Header Account |
| **3507** | Dept Teacher Leader English | Grandchild Account - Entries Optional or use Child Header Account |
| **3508** | Dept Teacher Leader Science | Grandchild Account - Entries Optional or use Child Header Account |
| **3509** | Dept Teacher Leader Guidance | Grandchild Account - Entries Optional or use Child Header Account |
| **3510** | Dept Teacher Leader Math LEP and Spec Ed | Grandchild Account - Entries Optional or use Child Header Account |
| **3511** | Mentor Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **3512** | World Language Teacher Leader | Grandchild Account - Entries Optional or use Child Header Account |
| **3513** | Physical Education Teacher Leader | Grandchild Account - Entries Optional or use Child Header Account |
| **3514** | ESL Bilingual Teacher Leader | Grandchild Account - Entries Optional or use Child Header Account |
| **3515** | Unified Arts Teacher Leader | Grandchild Account - Entries Optional or use Child Header Account |
| **3516** | Science Intervention Implementation Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **3517** | EL Project Manager | Grandchild Account - Entries Optional or use Child Header Account |
| **3518** | Director of STEM | Grandchild Account - Entries Optional or use Child Header Account |
| **3519-3534** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **3535** | School Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **3536** | Program Manager | Grandchild Account - Entries Optional or use Child Header Account |
| **3537** | Wellness Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **3538-3599** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **3600** | **Unassigned.** | **Do not use unless assigned by RIDE.** |
| **3601-3699** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **3700** | **Unassigned.** | **Do not use unless assigned by RIDE.** |
| **3701-3799** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **3800** | **Unassigned.** | **Do not use unless assigned by RIDE.** |
| **3801-3899** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **3900** | **Unassigned.** | **Do not use unless assigned by RIDE.** |
| **3901-3999** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4000** | **Non-Certified and Other Staff** | Parent Header - No Entries Allowed |
| **4100** | **Executive - Support** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **4101** | Executive Assistant | Grandchild Account - Entries Optional or use Child Header Account |
| **4102** | Office Manager | Grandchild Account - Entries Optional or use Child Header Account |
| **4103** | Administrative Assistant | Grandchild Account - Entries Optional or use Child Header Account |
| **4104** | School Committee Stenographer | Grandchild Account - Entries Optional or use Child Header Account |
| **4105** | Child Outreach Screener | Grandchild Account - Entries Optional or use Child Header Account |
| **4106** | Child Outreach Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4107** | Census Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4108** | Secretary | Grandchild Account - Entries Optional or use Child Header Account |
| **4109** | Secretary - Executive | Grandchild Account - Entries Optional or use Child Header Account |
| **4110** | Secretary-Assistant Superintendent | Grandchild Account - Entries Optional or use Child Header Account |
| **4111** | Secretary Assistant | Grandchild Account - Entries Optional or use Child Header Account |
| **4112** | Secretary to Executive Director | Grandchild Account - Entries Optional or use Child Header Account |
| **4113** | Secretary Chief of Operations | Grandchild Account - Entries Optional or use Child Header Account |
| **4114** | Secretary Chief Academic Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **4115** | Secretary to Deputy Superintendent | Grandchild Account - Entries Optional or use Child Header Account |
| **4116** | Substitute Secretary | Grandchild Account - Entries Optional or use Child Header Account |
| **4117** | Executive Assistant - Program | Grandchild Account - Entries Optional or use Child Header Account |
| **4118-4199** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4200** | **Finance and Administration - Support** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **4201** | General Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4202** | Chief Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4203** | Clerk Typist | Grandchild Account - Entries Optional or use Child Header Account |
| **4204** | Clerk/Steno | Grandchild Account - Entries Optional or use Child Header Account |
| **4205** | Accounting Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4206** | Inventory Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4207** | Data Entry Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4208** | Data Clerk Secretary | Grandchild Account - Entries Optional or use Child Header Account |
| **4209** | Payroll Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4210** | Statistical Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4211** | Senior Data Processing Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4212** | Data Processing Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4213** | Stock Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4214** | Personnel Benefits Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4215** | Personnel Record Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4216** | Clerk - Part Time | Grandchild Account - Entries Optional or use Child Header Account |
| **4217** | Substitute Clerk - Finance and Administration | Grandchild Account - Entries Optional or use Child Header Account |
| **4218** | Workers Compensation Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4219** | Temporary Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4220** | Central Records Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4221** | Budget Pre-Audit Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4222** | Human Resource Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **4223** | Human Resource Assistant | Grandchild Account - Entries Optional or use Child Header Account |
| **4224** | Human Relations Specialist BU | Grandchild Account - Entries Optional or use Child Header Account |
| **4225** | Student Registration and Data Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **4226** | Computer Service Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **4227** | Computer Management Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **4228** | Tech Email Administration/Support Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **4229** | Data Media Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **4230** | Systems Analyst | Grandchild Account - Entries Optional or use Child Header Account |
| **4231** | PLATO Support Technician | Grandchild Account - Entries Optional or use Child Header Account |
| **4232** | Technical Services Expeditor | Grandchild Account - Entries Optional or use Child Header Account |
| **4233** | Administrative Assistant - Finance and Administration | Grandchild Account - Entries Optional or use Child Header Account |
| **4234** | Secretary - Finance and Administration | Grandchild Account - Entries Optional or use Child Header Account |
| **4235** | Secretary to Coordinator/Supervisor/Administrator | Grandchild Account - Entries Optional or use Child Header Account |
| **4236** | Secretary to Director | Grandchild Account - Entries Optional or use Child Header Account |
| **4237** | Departmental Secretary | Grandchild Account - Entries Optional or use Child Header Account |
| **4238** | Secretarial Assistant | Grandchild Account - Entries Optional or use Child Header Account |
| **4239** | Secretary to Chief Financial Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **4240** | Health Medical Secretary | Grandchild Account - Entries Optional or use Child Header Account |
| **4241** | Accounts Payable Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4242** | Fiscal Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4243** | Assistance HR Generalist | Grandchild Account - Entries Optional or use Child Header Account |
| **4244** | Human Resource Generalist | Grandchild Account - Entries Optional or use Child Header Account |
| **4245** | Secretary to Deputy Chief Financial Officer/Controller | Grandchild Account - Entries Optional or use Child Header Account |
| **4246** | Assistant to the Director of Grant Funding | Grandchild Account - Entries Optional or use Child Header Account |
| **4247** | Community Ombudsman for Central Registration | Grandchild Account - Entries Optional or use Child Header Account |
| **4248** | Research Specialist for Special Populations | Grandchild Account - Entries Optional or use Child Header Account |
| **4249** | Employment Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **4250** | Human Resource Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **4251** | Accountant | Grandchild Account - Entries Optional or use Child Header Account |
| **4252** | Bookkeeper | Grandchild Account - Entries Optional or use Child Header Account |
| **4253** | Senior Accountant | Grandchild Account - Entries Optional or use Child Header Account |
| **4254** | General Funds Accountant | Grandchild Account - Entries Optional or use Child Header Account |
| **4255** | Assistant Grant Writer | Grandchild Account - Entries Optional or use Child Header Account |
| **4256** | Financial Assistant | Grandchild Account - Entries Optional or use Child Header Account |
| **4257** | Medicaid Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **4258** | Compensation | Grandchild Account - Entries Optional or use Child Header Account |
| **4259** | Creative Technology Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **4260** | Data Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **4261** | Data Media Assistant | Grandchild Account - Entries Optional or use Child Header Account |
| **4262** | Personnel Technician | Grandchild Account - Entries Optional or use Child Header Account |
| **4263** | AV Technician | Grandchild Account - Entries Optional or use Child Header Account |
| **4264** | Programmer Analyst | Grandchild Account - Entries Optional or use Child Header Account |
| **4265** | Programmer Operator | Grandchild Account - Entries Optional or use Child Header Account |
| **4266** | Computer Technician | Grandchild Account - Entries Optional or use Child Header Account |
| **4267** | Technical Assistant for Information Processing | Grandchild Account - Entries Optional or use Child Header Account |
| **4268** | Data Analyst-Statistician | Grandchild Account - Entries Optional or use Child Header Account |
| **4269** | Budget Officer - Non-Certified | Grandchild Account - Entries Optional or use Child Header Account |
| **4270** | Fiscal Officer - Non-Certified | Grandchild Account - Entries Optional or use Child Header Account |
| **4271** | Expediter-Purchasing and Supp (Non-Certified) | Grandchild Account - Entries Optional or use Child Header Account |
| **4272** | Safety Services Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **4273** | Buyer | Grandchild Account - Entries Optional or use Child Header Account |
| **4274** | Switchboard Operator | Grandchild Account - Entries Optional or use Child Header Account |
| **4275** | Customer Service Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **4276** | Timekeeping Administrator | Grandchild Account - Entries Optional or use Child Header Account |
| **4277** | Courier | Grandchild Account - Entries Optional or use Child Header Account |
| **4278** | Hearing Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **4279** | Supplemental Support Service Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **4280** | Community Transition Liaison | Grandchild Account - Entries Optional or use Child Header Account |
| **4281** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4282** | Child Opportunity Zone Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **4283** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4284** | Temporary Admin Assignment | Grandchild Account - Entries Optional or use Child Header Account |
| **4285** | Part-time Temporary | Grandchild Account - Entries Optional or use Child Header Account |
| **4286** | Human Resource Technician | Grandchild Account - Entries Optional or use Child Header Account |
| **4287** | Data Manager | Grandchild Account - Entries Optional or use Child Header Account |
| **4288** | Data Support Technician | Grandchild Account - Entries Optional or use Child Header Account |
| **4289** | Accountability Analyst | Grandchild Account - Entries Optional or use Child Header Account |
| **4290** | Communication Associate | Grandchild Account - Entries Optional or use Child Header Account |
| **4291-4299** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4300** | **School Administration - Support** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **4301** | General Clerk - School Admin | Grandchild Account - Entries Optional or use Child Header Account |
| **4302** | Library Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4303** | Clerk In Charge of Substitutes | Grandchild Account - Entries Optional or use Child Header Account |
| **4304** | Clerk-Elementary School | Grandchild Account - Entries Optional or use Child Header Account |
| **4305** | Clerk-Middle School | Grandchild Account - Entries Optional or use Child Header Account |
| **4306** | Clerk-High School | Grandchild Account - Entries Optional or use Child Header Account |
| **4307** | 250 Day Clerk-Elementary School | Grandchild Account - Entries Optional or use Child Header Account |
| **4308** | 250 Day Clerk-Middle School | Grandchild Account - Entries Optional or use Child Header Account |
| **4309** | 250 Day Clerk-High School | Grandchild Account - Entries Optional or use Child Header Account |
| **4310** | Day Substitute Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4311** | Bilingual Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4312** | Home School Liaison Support | Grandchild Account - Entries Optional or use Child Header Account |
| **4313** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4314** | Child Care Worker | Grandchild Account - Entries Optional or use Child Header Account |
| **4315** | Student Registration and Placement | Grandchild Account - Entries Optional or use Child Header Account |
| **4316** | Child Care Worker - Long Term Sub | Grandchild Account - Entries Optional or use Child Header Account |
| **4317** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4318** | Cafeteria Monitor | Grandchild Account - Entries Optional or use Child Header Account |
| **4319** | Substitute Monitor | Grandchild Account - Entries Optional or use Child Header Account |
| **4320** | General Secretary - School Admin | Grandchild Account - Entries Optional or use Child Header Account |
| **4321** | Secretary Elementary Principal | Grandchild Account - Entries Optional or use Child Header Account |
| **4322** | Sec to Middle Principal | Grandchild Account - Entries Optional or use Child Header Account |
| **4323** | Secretary Assistant Principal | Grandchild Account - Entries Optional or use Child Header Account |
| **4324** | Secretary -Coord Voc Division | Grandchild Account - Entries Optional or use Child Header Account |
| **4325** | Sec To High Principal | Grandchild Account - Entries Optional or use Child Header Account |
| **4326-4327** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4328** | Guidance Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4329-4336** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4337** | Senior Driver-Tech | Grandchild Account - Entries Optional or use Child Header Account |
| **4338** | Auto Bus Route Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4339** | Driver | Grandchild Account - Entries Optional or use Child Header Account |
| **4340** | Driver - Technician | Grandchild Account - Entries Optional or use Child Header Account |
| **4341** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4342** | Non-Cert Counselors | Grandchild Account - Entries Optional or use Child Header Account |
| **4343** | School Culture Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **4344-4347** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4348** | Non-Certified Nurses | Grandchild Account - Entries Optional or use Child Header Account |
| **4349** | Part-Time Dental Assist | Grandchild Account - Entries Optional or use Child Header Account |
| **4350-4399** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4400** | **Curriculum and Assessment - Support** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **4401** | General Clerk - Curr and Assessment | Grandchild Account - Entries Optional or use Child Header Account |
| **4402** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4403** | Substitute Clerk - Curr and Assessment | Grandchild Account - Entries Optional or use Child Header Account |
| **4404-4409** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4410** | General Secretary - Curr and Assessment | Grandchild Account - Entries Optional or use Child Header Account |
| **4411** | Sec to Dean of Teach and Learn | Grandchild Account - Entries Optional or use Child Header Account |
| **4412-4424** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4425** | My Learning Plan Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **4426** | Program Support Assistant | Grandchild Account - Entries Optional or use Child Header Account |
| **4427-4499** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4500** | **Transportation Staff** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **4501** | Transportation Director | Grandchild Account - Entries Optional or use Child Header Account |
| **4502** | Assistant Transportation Director | Grandchild Account - Entries Optional or use Child Header Account |
| **4503** | Manager of Transportation | Grandchild Account - Entries Optional or use Child Header Account |
| **4504** | Transportation Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4505** | Routing & Transportation Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **4506-4508** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4509** | Bus Monitors | Grandchild Account - Entries Optional or use Child Header Account |
| **4510** | Part-time Bus Monitors | Grandchild Account - Entries Optional or use Child Header Account |
| **4511** | Bus Monitor - Long Term Sub | Grandchild Account - Entries Optional or use Child Header Account |
| **4512** | Bus Aide | Grandchild Account - Entries Optional or use Child Header Account |
| **4513** | Bus Aide 36 Week | Grandchild Account - Entries Optional or use Child Header Account |
| **4514** | Bus Aide 44 Week | Grandchild Account - Entries Optional or use Child Header Account |
| **4515** | Bus Aide 52 Week | Grandchild Account - Entries Optional or use Child Header Account |
| **4516** | Bus Aide Summer | Grandchild Account - Entries Optional or use Child Header Account |
| **4517** | Substitute Monitor / Aide | Grandchild Account - Entries Optional or use Child Header Account |
| **4518** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4519** | Bus Driver 44 Week | Grandchild Account - Entries Optional or use Child Header Account |
| **4520** | Bus Driver 52 Week | Grandchild Account - Entries Optional or use Child Header Account |
| **4521** | Bus Driver Summer | Grandchild Account - Entries Optional or use Child Header Account |
| **4522** | Bus Driver Substitute | Grandchild Account - Entries Optional or use Child Header Account |
| **4523-4525** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4526** | Route Foreman | Grandchild Account - Entries Optional or use Child Header Account |
| **4527-4531** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4532** | Crossing Guards | Grandchild Account - Entries Optional or use Child Header Account |
| **4533** | Temp Crossing Guards | Grandchild Account - Entries Optional or use Child Header Account |
| **4534** | Substitute Crossing Guards | Grandchild Account - Entries Optional or use Child Header Account |
| **4535** | Long Term Substitute Crossing Guards | Grandchild Account - Entries Optional or use Child Header Account |
| **4536-4599** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4600** | **Aides and Other Non-Certified Staff** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **4601** | Teacher Aide | Grandchild Account - Entries Optional or use Child Header Account |
| **4602** | Special Ed Aide | Grandchild Account - Entries Optional or use Child Header Account |
| **4603** | Teacher Aide-230 Day Spec Ed | Grandchild Account - Entries Optional or use Child Header Account |
| **4604** | Substitute TA's | Grandchild Account - Entries Optional or use Child Header Account |
| **4605** | Teacher Assistant Specialist | Grandchild Account - Entries Optional or use Child Header Account |
| **4606** | Resource Teacher Aide | Grandchild Account - Entries Optional or use Child Header Account |
| **4607** | Occupational Therapist Aide | Grandchild Account - Entries Optional or use Child Header Account |
| **4608** | Science Aide | Grandchild Account - Entries Optional or use Child Header Account |
| **4609** | Kindergarten Aide | Grandchild Account - Entries Optional or use Child Header Account |
| **4610** | Pre-School Aide | Grandchild Account - Entries Optional or use Child Header Account |
| **4611** | Behavior Support Assistants | Grandchild Account - Entries Optional or use Child Header Account |
| **4612** | Library Aide | Grandchild Account - Entries Optional or use Child Header Account |
| **4613** | Substitute Teachers - Non Certified | Grandchild Account - Entries Optional or use Child Header Account |
| **4614** | Tutors | Grandchild Account - Entries Optional or use Child Header Account |
| **4615** | Parents as Teachers | Grandchild Account - Entries Optional or use Child Header Account |
| **4616** | Job Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **4617** | Teacher Assistant - School Wide | Grandchild Account - Entries Optional or use Child Header Account |
| **4618** | Aide Liaison | Grandchild Account - Entries Optional or use Child Header Account |
| **4619** | Long Term Substitute Aide | Grandchild Account - Entries Optional or use Child Header Account |
| **4620** | AV Aide | Grandchild Account - Entries Optional or use Child Header Account |
| **4621** | Teacher Assistant - Part Time | Grandchild Account - Entries Optional or use Child Header Account |
| **4622** | Lunch Aide - Substitute | Grandchild Account - Entries Optional or use Child Header Account |
| **4623** | Food Service Workers | Grandchild Account - Entries Optional or use Child Header Account |
| **4624** | Physical Therapist Assistant | Grandchild Account - Entries Optional or use Child Header Account |
| **4625** | Substitute Child Care Worker | Grandchild Account - Entries Optional or use Child Header Account |
| **4626** | School Lunch/Playground Aide | Grandchild Account - Entries Optional or use Child Header Account |
| **4627** | Breakfast Aide | Grandchild Account - Entries Optional or use Child Header Account |
| **4628** | Building Monitors | Grandchild Account - Entries Optional or use Child Header Account |
| **4629** | Water Safety Instructor - BU SPED | Grandchild Account - Entries Optional or use Child Header Account |
| **4630** | Pool Manager | Grandchild Account - Entries Optional or use Child Header Account |
| **4631** | Pool Aides | Grandchild Account - Entries Optional or use Child Header Account |
| **4632** | Campus Security | Grandchild Account - Entries Optional or use Child Header Account |
| **4633** | Student Interns | Grandchild Account - Entries Optional or use Child Header Account |
| **4634** | Equipment Manager | Grandchild Account - Entries Optional or use Child Header Account |
| **4635** | Technical Assistant | Grandchild Account - Entries Optional or use Child Header Account |
| **4636** | Job Developer | Grandchild Account - Entries Optional or use Child Header Account |
| **4637** | Covid Tester | Grandchild Account - Entries Optional or use Child Header Account |
| **4638-4654** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4655** | Plant Maint Coord - Non-Cert | Grandchild Account - Entries Optional or use Child Header Account |
| **4656-4660** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4661** | Truant Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **4662** | School Resource Officer | Grandchild Account - Entries Optional or use Child Header Account |
| **4663-4699** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4700** | **Custodial Staff** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **4701** | Environmental Coordinator | Grandchild Account - Entries Optional or use Child Header Account |
| **4702** | Head Custodian | Grandchild Account - Entries Optional or use Child Header Account |
| **4703** | Lead Person | Grandchild Account - Entries Optional or use Child Header Account |
| **4704** | Matron | Grandchild Account - Entries Optional or use Child Header Account |
| **4705** | Custodian | Grandchild Account - Entries Optional or use Child Header Account |
| **4706** | Cleaner | Grandchild Account - Entries Optional or use Child Header Account |
| **4707** | Area Supervisor | Grandchild Account - Entries Optional or use Child Header Account |
| **4708** | Extra Custodial Assistance | Grandchild Account - Entries Optional or use Child Header Account |
| **4709** | Custodian Part Time | Grandchild Account - Entries Optional or use Child Header Account |
| **4710-4711** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4712** | Substitute Custodian | Grandchild Account - Entries Optional or use Child Header Account |
| **4713** | Subsidized Custodian | Grandchild Account - Entries Optional or use Child Header Account |
| **4714-4799** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4800** | **Student Activity Advisors and Coaches** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **4801** | Athletic Coaches | Grandchild Account - Entries Optional or use Child Header Account |
| **4802** | Athletic Head Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **4803** | Athletic Assistant Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **4804** | Athletic Junior Varsity Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **4805** | Athletic Intramurals Coach | Grandchild Account - Entries Optional or use Child Header Account |
| **4806** | Athletic Director | Grandchild Account - Entries Optional or use Child Header Account |
| **4807** | Officials | Grandchild Account - Entries Optional or use Child Header Account |
| **4808** | Event Assistants and Ticket Collectors | Grandchild Account - Entries Optional or use Child Header Account |
| **4809** | Sports Camp Director | Grandchild Account - Entries Optional or use Child Header Account |
| **4810-4811** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4812** | Student Activity Advisors | Grandchild Account - Entries Optional or use Child Header Account |
| **4813-4899** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **4900** | **Facilities Maintenance Staff** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **4901** | Maintenance and Repair Crew | Grandchild Account - Entries Optional or use Child Header Account |
| **4902** | Foreman | Grandchild Account - Entries Optional or use Child Header Account |
| **4903** | Substitute Maintenance | Grandchild Account - Entries Optional or use Child Header Account |
| **4904** | Yard Supervisor | Grandchild Account - Entries Optional or use Child Header Account |
| **4905** | Mechanic | Grandchild Account - Entries Optional or use Child Header Account |
| **4906** | Groundskeeper | Grandchild Account - Entries Optional or use Child Header Account |
| **4907** | Electrician | Grandchild Account - Entries Optional or use Child Header Account |
| **4908** | Electrician Technician | Grandchild Account - Entries Optional or use Child Header Account |
| **4909** | Carpenter | Grandchild Account - Entries Optional or use Child Header Account |
| **4910** | Painter | Grandchild Account - Entries Optional or use Child Header Account |
| **4911** | Helper | Grandchild Account - Entries Optional or use Child Header Account |
| **4912** | Facilities Clerk | Grandchild Account - Entries Optional or use Child Header Account |
| **4913** | Plumber | Grandchild Account - Entries Optional or use Child Header Account |
| **4914** | HVAC Technician | Grandchild Account - Entries Optional or use Child Header Account |
| **4915-4999** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **5000** | **Retirees and Other Former Employees** | Parent Header - No Entries Allowed |
| **5100** | **Retirees and Other Former Employees** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **5101** | Certified Staff | Grandchild Account - Entries Optional or use Child Header Account |
| **5102-5107** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **5108** | Administrative | Grandchild Account - Entries Optional or use Child Header Account |
| **5109** | Other Administrative | Grandchild Account - Entries Optional or use Child Header Account |
| **5110-5114** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **5115** | Non-Certified | Grandchild Account - Entries Optional or use Child Header Account |
| **5116** | Other | Grandchild Account - Entries Optional or use Child Header Account |
| **5117** | Retirees on Workers Compensation | Grandchild Account - Entries Optional or use Child Header Account |
| **5118-5199** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **5200** | **Disabled Inactive Employees** | Child Header Account - Entries Required or use of Grandchildren Accounts Allowed |
| **5201-5299** | ***Unassigned. Contact RIDE for Validation.*** | **Do not use unless assigned by RIDE.** |
| **9000** | **Reserved** | Parent Header - No Entries Allowed |
| **9700** | Balance Sheet Transactions | Use with Balance Sheet Transactions only |
| **9800** | Revenue Transactions | Use with Revenue Transactions only |

***\* \* \* \* \****

Section G – Recent Updates to the UCOA Accounting Manual

Recent updates and new or modified requirements to the **UCOA Accounting Manual** are noted below by the effective date of the update. This list includes recent updates through ***February 28, 2022.***

Chapter I - Introduction

Minor edits to update and provide additional clarity.

Chapter VI – Design and Structure of the Chart of Accounts

Expanded the scope of the “Providence Rule” to include Summer School as well as After School activities. Other minor edits were made to update and provide additional clarity.

Chapter VII – Chart of Accounts

### *Fund Accounts*

Refer to the **UCOA Workbook** for all Funds allowed in UCOA. Many new Funds have been added.

Expanded the list of Fund Numbers provided for Fund Types with limited number of Subfund accounts.

Name Changes: – Fund Type 90 (Custodial Funds, formerly known as “Agency Funds”)

New Fund Type added: Fund Type 2406 (Local Revenue - Custodial Accounts Under the Control of the LEA).

Rules were updated or enacted for Fund Types 90 and 2406 as follows:

Effective beginning on July 1, 2020, the Auditor General requires that all Districts and Charter Schools shall thereinafter collect and account for all transactions for all relevant Asset, Liability, Equity, Revenue, and Expenditure accounts, the activities of Student Activity accounts, PTO’s and similar organizations.   
  
Such accounting shall be performed for the following:   
Type 1: Custodial Accounts Under the Control of the LEA; and  
Type 2: Custodial Accounts **Not** Under the Control of the LEA.   
  
“Under the Control of the LEA” shall mean that the governing body of the LEA has direct and authoritative discretion over the use of the funds in a Custodial Fund account.

“Not Under the Control” shall mean that an entity or body other than the governing body of the LEA shall have direct and authoritative discretion over the use of the Funds in a Custodial Fund account.  
  
All Transactions related to Type 1 Custodial Accounts will be accounted for in Fund Type 2406 accounts (Local Revenue - Custodial Accounts Under the Control of the LEA). (Note: This is a new Fund Type added specifically for this purpose). Contact RIDE to set up a new Fund Number(s) in the Fund Type 2406 series as necessary.  
  
All Transactions related to Type 2 Custodial Accounts will be accounted for in Fund Type 90 accounts (Custodial Funds).  
  
Accordingly, any funds provided by PTO’s and other similar organizations to purchase supplies, equipment, provide compensation for coaches, provide Scholarships, etc. etc., must be accounted for and reported by School Districts and Charter Schools in either Fund Type 90 or Fund Type 2406, depending on whether the Custodial Account in question is under the control of the LEA (use Fund Type 2406) or not under control of the LEA (use Fund Type 90).  
  
For the avoidance of doubt, Scholarships provided by corporate entities, non-school organizations, or individuals not associated with a PTO or Custodial Fund, shall continue to be accounted for in Fund Type 2402 (Local Revenue – Scholarships). Examples include Dober Memorial Award, Martha Hancock Award, Chris Faris Wrestling Scholarship and the Smithfield Memorial Veterans of Foreign Wars Scholarship.  
  
The previous rules for Accounting for Funds provided by PTO’s are no longer effective and are herein stricken: ~~Districts must collect and account for only the gross changes in each Agency Fund on the Balance Sheet. Districts are required to report Custodial Funds in the annual audited financial statements as required by GAAP.~~

Other Updates:

* Fund Type 90 (Custodial Accounts). Changed the Object Intersection Rules to allows for the use of Fund Type 90 for the majority of Expenditures Objects pursuant to the changes noted above. Previously use of Fund Type 90 was not allowed with most Expenditure Objects.

### *Location Accounts*

New Location Accounts added:

* Location 06101 Virtual Learning Academy (for “generic” use for Virtual Learning)
* Location 08512 Providence Public Library (formerly noted as “unassigned”)
* Location 08513 Ocean State Kidz Club, LLC (formerly noted as “unassigned”)
* Location 08559 Anchor Academy (MA) (formerly noted as “Temp Hold”)
* Location 08560 Kid’s Peace
* Location 08580 Learnwell
* Location 08647 Newport County YMCA
* Location 08648 Lighthouse School - Niantic, CT
* Location 08649 Cadence Academy
* Location 08650 Martin Luther King Community Center, Inc.
* Location 08651 West Bay, RI, Inc.
* Location 08652 Office of Post-Secondary Commissioner – Westerly Education Center
* Location 08653 The Croft School – Providence
* Location 08654 A Child’s University
* Location 08655 The Little Village Schoolhouse
* Location 08656 Fuller Hospital – Attleboro, MA
* Location 08657 YMCA Smithfield
* Location 08658 The Learning Center
* Location 08659 Vermont Permanency Initiative, Inc.
* Location 20000 Other State Agencies
* Location 43904 Before School – Elementary School Students (Use ID 904 or ID of School in which the Before School Program is located.
* Location 44904 Before School – Middle School Students (Use ID 904 or ID of School in which the Before School Program is located.
* Location 45904 Before School – High School Students (Use ID 904 or ID of School in which the Before School Program is located.
* Location 99996 Fiduciary Activities - Used only with Object 59701, as an alternative.
* Location Type 43 Before School – Elementary School Students
* Location Type 44 Before School – Middle School Students
* Location Type 45 Before School – High School Students

Other Updates:

* New Mandatory Method Rules were adopted related to the definitions and use requirements of In-District Locations, Out-of-District Locations, and Other Locations.
* Changes were made in various Mandatory Method Rules to provide additional clarity of purpose, intent, and appropriate use.

### *Functions Accounts*

No new Function Accounts were added.

Other Updates:

* Changes were made in various Mandatory Method Rules to provide additional clarity of purpose, intent, and appropriate use.

### *Program Accounts*

New Program Accounts added:

* 64 Before School Programs

Other Updates:

* Changes were made in various Mandatory Method Rules to provide additional clarity of purpose, intent, and appropriate use.
* Definitions of Programs 61, 62, and 63 were updated.

### *Subject Accounts*

New Subject Accounts added:

* 0015 Elementary - STEM
* 1439 Education Studies
* 1440 Environment Science
* 1441 Biomedical
* 1442 Sports Medicine
* 1443 Visual Arts – CTE Only (also added MMR340)
* 1444 Web Programming/Web Design
* 1445 Music – CTE Only (also added MMR345)
* 1446 Photography Class
* 1447 Industrial Arts
* 2382 eSports (Gaming)
* 2383 Sign Language Club
* 2704 Before School Programs

Name Changes:

* 1423 Law, Public Safety and Security *changed to* **Criminal Justice, Law, Public Safety and Security**
* 2301 Academic Decathlon *changed to* **Academic Decathlon/Quiz Bowl**
* 2308 Drama *changed to* **Drama/Theatre**

Other Updates:

* Rules were updated or enacted for Programs 10 and 30 with Subject 1400 Series (CTE) for use with In-District Locations and Out-of-District Locations as follows:

Effective July 1, 2020, the previous rules are hereinafter abated and the following rules are adopted.   
  
All Career and Technology Education (CTE) programs and classes must use Program 30 only with Subject 1400 Series accounts (Career and Technical Education).   
  
For all In-District CTE classes, the use of specific CTE accounts Subjects 1401 through 14XX must be used wherever practical in place of Subject 1400. This requirement applies whether the class is located in a Career and Tech Center or in a regular high school and irrespective if a program or class is “RIDE-approved”.   
  
For Out-of-District CTE classes use of Subjects 1401 through 14XX is preferable, however use of Subject 1400 is allowed.

* Changes were made in various Mandatory Method Rules to provide additional clarity of purpose, intent, and appropriate use.
* Definitions of Subjects 2701, 2702, and 2703 were updated.

### *Object Balance Sheet Accounts*

No new Balance Sheet Accounts were added.

Other Updates:

* Changes were made in various Mandatory Method Rules to provide additional clarity of purpose, intent, and appropriate use.

### *Object Revenue Accounts*

New Revenue Accounts added:

* **41212** Regional District ONLY: Taxes Levied – Other Local Governmental Units from Municipality #2
* **41213** Crowley Intercept Payments
* ***49000*** *- Custodial Funds. NOTE: This is a Parent Level account and no transactions are allowed with this Account.*
* ***49700*** *- Custodial Funds Revenue. NOTE: This is a Sub-Parent Level account and no transactions are allowed with this Account.*
* **49701** – Revenue related to Fiduciary Activities. This is a usable Revenue Object to be used for proceeds received from all Fiduciary activities.

Other Updates:

* Changes were made in various Mandatory Method Rules to provide additional clarity of purpose, intent, and appropriate use.
* Added sentence to Object **41211** (Supplemental Taxes – Other Local Governmental Units) clarifying for what purposes such revenues could be expended.
* Object **41706** (Student Organization Membership Dues and Fees) was changed to be allowed with Fund Type 90 (Custodial Funds) due to changes in the accounting requirements for Custodial Funds. Further, Object 41706 is now **required to be included in the UCOA Upload submissions and in the UCOA Database**.
* Object **41980** (Refund of Prior Year’s Expenditures) updated to allow use with Fund Type 60 (Enterprise Funds).
* Updated definition of Object **41990** (Miscellaneous) to include the following: “Payments from RI DOT for disruption from paving streets in front of schools.
* Allowed Fund Types 31 and 32 to be used with Object **44101** (P.L. 81-874, Impact Aid) to be consistent with other Revenue Objects applicable to the Fund Type 30 series.

### *Object Expenditure Accounts*

New Expenditure Accounts added:

* **54609** Storage Fees
* **58335** Short-Term Interest Payments – Non Debt Service Debt
* **58903** Community Outreach Services
* **59701** Expenditures related to Fiduciary Activities

Other Changes and Updates:

* Changes were made in various Mandatory Method Rules to provide additional clarity of purpose, intent, and appropriate use.
* Added additional guidance for Object **51113** (Professional Days) related to the Subject segment to be consistent with the guidance provided for the Program segment.
* Added clarifying language for Object **51306** (Vacation Payoff) to the Object Intersection Rules for the Location, Function, Program and Subject segments.
* Added clarifying language for Object **52101** (Health and Medical Premiums) to **NOT** be used with Retirees and Terminating Employees, and to use Object 52122 (Health and Medical Premiums – Retirees) for Retirees and Terminating Employees.
* Added clarifying language for Object **52103** (Dental to **NOT** be used with Retirees and Terminating Employees, and to use Object **52125** (Dental – Retirees) for Retirees and Terminating Employees.
* Added additional guidance for Object **52105** (Disability) to clarify that Location 00000 may also be used for “Active Employees”, where applicable.
* Added a Substitute Matrix for Object **53223** (Instructional Teachers).
* Added a Substitute Matrix for Object **53225** (Other Substitutes).
* Removed Function 312 as a usable Function from Object **53706** (Catering/Food Reimbursement) based on the definitions of this Object and Function 312. Also expanded the definition of Object **53706** to exclude the use of Function 312.
* Modified Object **54206** (Cleaning Services) to all is of Program 20 or 50 with Subject 2100 series accounts based on current usage.
* Removed allowable intersections for Object **54902** (Alarm and Fire Safety Services) for Programs 61, 62, 63 and Subjects 2701, 2702, 2703 because Location Types 14 (Adult Education), 23-25 (Summer School), and 33-35 (After School) are not allowed. Therefore, the Programs and Subjects directly related to Adult Education, Summer School, After School, and Before School may not be used with Object **54902**.
* Added additional guidance on the use of Function 311 and Subject accounts that may be used with Function 311 for Objects **55110** (Student Transportation Purchased from another School District, individuals, and Public Carriers within the State), **55111** (Transportation Contractors), and **55120** (Student Transportation Purchased from other School District outside the State).
* Added clarifying language for Objects **55100** Series (Student Transportation Services) to the Object Intersection Rules for the Subject segment to use Function 311 only with Subjects 2142, 2500, 2701, 2702, 2703, and 2704.
* Added clarifying language for Objects **55110** (Student Transportation Purchased from another School District, Individuals, and Public Carriers within the State), **55111** (Transportation Contractors), **55120** (Student Transportation Purchased from another School District outside the State), and **55121** (Vehicle Registration [Student Transportation Vehicles]) that Location 99999 may not be used.
* Allowed the use of Location Type 00 for Objects **55110** (Student Transportation Purchased from another School District, individuals, and Public Carriers within the State), **55111** (Transportation Contractors), and **55120** (Student Transportation Purchased from other School District outside the State). Also updated Object Intersection Rule for Location for these Objects to require the use of Function 433 only with Location Type 00.
* To be consistent with historic use and the requirements of UCOA, for Object **55204** (Student Accident Insurance), allowed use of Programs 61, 62, 63, and 64 and Subjects 2701, 2702, 2703, and 2704.
* To be consistent with historic use and the requirements of UCOA, for Object **55703** (Armored Car Service) allowed use of Location Type 08 and Function 431.
* Allowed Function 433 to be used with Object **55807** (Student Travel) to be consistent with the Object definition. Also, added clarification why the use of Function 311 with Object 55807 is not allowed.
* Added clarifying language for Object **56115** (Medical Supplies) to clarify Object Intersection Rules for the Subject to note that charges to this Object are not to be used with Academic Classes related to Health Services, e.g., Subjects 0900 (Health Occupations Education, 0901 (Nursing), 1100 (Health Education), 1418 (Health Services – Not Child Care), 1441 (Biomedical), and 1442 (Sports Medicine). For medical supplies used in conjunction with such Subjects, use Object **56101** (General Supplies and Materials) only.
* Modified Location Intersection rules for Object **56202** (Gasoline) to allow the use of Location 15902 for transporting Out-of-District Students.
* Removed Functions 111, 112, and 113 as usable Functions with Object **56211** (Other Supplies). None of the Objects in the Object **56200** intersect with such Functions, and the intent of such Objects are not related to the activities of the noted Functions.
* Modified Location Intersection rules for Objects **56301** (Food – Food Services Program) and **56302** (Non-Food – Food Service Program) to align with UCOA rules for Functions allowed – 312 and 431. Changed to disallow Location Types 00, 01, 07, 08, and 11-20.
* Modified Subject Intersection rules to limit use to Subject 2500 only. Removed intersections with Subject 2701-2704 due to limitations Location Types for the following Objects:
  + Object **56304** (Uniform/Wearing Apparel - Food)
  + Object **56305** (Milk – Food Service Program)
* Modified Subject Intersection rules for Object **56401** (Textbooks) to disallow use of Subject 2500 (Non-Instruction).
* Modified rules for Object **56406** (Textbooks – Non –Public) to allow the use of any appropriate Location Type 08 Private School(s) except 08999, or if preferable Location 08902 (Private Schools – No Assigned Code) may be used.
* Added clarifying language for Object **56410** (Textbooks – Dual and Concurrent Enrollment) to the Object Intersection Rules for the Location and the Program segments.
* Modified definition of Object **57303** (Buses) to include the “*As-If Rules”* pursuant to MMR095 applicable to those District’s that operate their own bus services and do not contract for Transportation services with outside entities.
* Added clarifying language for Objects **58315** (Redemption of Principal – Non Debt Service Funds) and **58325** (Long-Term Interest Payments – Non Debt Service Funds) to the Object Intersection Rules for the Function segment to use Function 332 only with Fund Types 10 and 60 and Function 422 only with Fund Types 30, 31, and 32.
* Changed name and purpose of Object **58325** (Long-Term Interest Payments – Non Debt Service Funds). Changed from non-specified term to Long-Term.
* To be consistent with historic use and the requirements of UCOA, for Object **58401** (Real and Personal Property Tax Payment), restricted the use to the following Location Types:
  + 00 Central Office
  + 01 Education Services
  + 02 Business Services
  + 03 Elementary Schools
  + 04 Middle Schools
  + 05 High Schools
  + 06 Alternative Schools
  + 09 Preschools
  + 14 Adult Education
* Modified Location Intersection rules for Object **58901** (Other Miscellaneous Expenses) to allow the use of Location 99999 for consistency as other Allocation Holding Accounts were allowed.
* Expanded the number of Objects that may use Location 17000 (Summer and Other Camps). When Location 17000 was originally added to UCOA, the Objects allowed to intersect with Location 17000 was minimized to understand better how it would be used. Based on historic use, the number of Objects allowed is hereby expanded to include the following:
  + **51404** Stipend - Athletic Coaches/Extracurricular Advisors
  + **53220** Other Purchased Professional Educational Services
  + **54601** Renting Land and Buildings
  + **54602** Rental of Equipment and Vehicles
  + **56116** Athletic Supplies
  + **58102** Other Dues and Fees
* Modified Subject Intersection rules to disallow use of Subject 2500 if any of the Location Types for Adult Education, Summer School, After School, or Before School are used. The purpose is to fulfill the requirements of the Dual Identification Concept for the following Objects:
  + Object **54201** (Rubbish Disposal Services)
  + Object **54202** (Snow Plowing and Removal Services)
  + Object **54203** (Custodial Services)
  + Object **54204** (Groundskeeping Services)
  + Object **54205** (Rodent and Pest Control Services)
  + Object **54206** (Cleaning Services)
  + Object **54207** (Temporary Custodial Support)
  + Object **54901** (Other Purchased Property Services)
  + Object **54904** (Vehicle Registration (Non-Student transportation vehicles)
  + Object **55803** (Employee Travel – Non-Teachers)
  + Object **58103** (Bank Fees)
  + Object **58104** (License & Permit Fees)
  + Object **58901** (Other Miscellaneous Expenses)
* Modified Subject Intersection rules to allow the use of Location 99999 (General Allocation Holding Account for the following Objects:
  + Object **53101** (Administrative Support)
  + Object **53502** (Other Technical Services)
  + Object **53503** (Testing)
  + Object **53701** (Other Charges)
  + Object **53705** (Shipping and Postage)
  + Object **53706** (Catering/Food Reimbursement)
  + Object **55803** (Employee Travel – Non-Teachers)
  + Object **57309** (Technology-Related Hardware)
  + Object **57311** (Technology Software)
* Modified Object Intersection Rules for numerous Objects excluding the use of Location 99996 (Fiduciary Activities).
* To be consistent with historic use and the requirements of UCOA, for the following Objects, restricted the use of Location Types to only Location Types 00 (Central Office), 01 (Education Services), 02 (Business Services), 03 (Elementary Schools), 04 (Middle Schools), and 05 (High Schools):
  + **57101** Land
  + **57102** Land Improvements
  + **57201** Buildings Purchase
  + **57202** Building Improvements
  + **57401** Water Systems
  + **57402** Sewer Systems
  + **57403** Roads
  + **57404** Bridges
  + **57405** Other Long-term Infrastructure Assets

### *Job Classification Accounts*

New Job Classification Accounts added:

* 1198 Teacher of CTE - Law & Public Safety
* 1333 ESL Reading Specialist
* 1722 Substitute Social Worker
* 1723 Certified Physical Therapist Assistant
* 1916 Pre-K Development Grant Instructional Coach
* 1917 Math Coach Middle School
* 1918 Literacy Coach Middle School
* 1919 MTSS Instructional Coach
* 2138 Executive Director of Specialized Instruction & Services
* 2139 Senior Confidential Executive Assistant
* 2140 Chief of Family & Community Engagement
* 2155 Virtual Learning Success Coordinator
* 2262 Assistant Director of Facilities
* 2203 Executive Director of Finance
* 2305 Director of Nursing, Health & PE
* 2409 Dean of Instruction
* 2515 Director of School Culture and Community Engagement
* 3117 Supervisor of Performance Management and Professional Development
* 3252 Development Manager
* 3253 Central Records & Volunteer Manager
* 3254 Senior Manager of Facilities and Capital Planning
* 3340 Dean of Students
* 3341 ES Transformation Officer
* 3342 Leadership Resident
* 3343 Coordinator of Equity
* 3344 Redesign Fellow
* 3517 EL Project Manager
* 3518 Director of STEM
* 4289 Accountability Analyst
* 4290 Communication Associate

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Chapter VIII – Guidance for Selected UCOA Topics

The ***UCOA Accounting Manual*** contains many accounts for each UCOA Segment. All of these accounts contains specific definitions relating to content. Many also contain restrictive rules for what, when, and how to use certain accounts in different circumstances. The definitions and restrictions for the Fund, Location, Function, Subject, Program, and Job Classification Segments are often obvious or readily apparent given the specific nature of those particular Segments and the specifics accounts contained within each Segment. The Object Segment contains many accounts that share this attribute, but also contain others that by their nature are more generic and subject to individual interpretation regarding content and use.

**A key characteristic of UCOA is that whereas the individual accounts in the Segments may be easily understood on their own, their use in conjunction with each other segments, and with specific Object accounts can be complex. To aid the user through the numerous combinations that can occur with the development or use of an Account String, UCOA contains a number of governing Concepts, Policies, Mandatory Method Rules, and other specific rules regarding their interaction and intersection.**

To provide comprehensive guidance in a number of key areas, this Chapter was revamped and expanded to cover over 60 major topics and numerous sub-topics in more depth. Specifically, this Chapter provides thorough direction for those topics that are either technical in nature, contain complex and numerous rules, or have been noted to be applied incorrectly.

In 2020 and through February 28, 2022, the following ***Mandatory Method Rules*** were **Added**:

**MMR332** – Related to Accounting for Textbooks for Dual Enrollment courses. *Source: UCOA Emerging Issue 2019-1: Accounting for Dual Enrollment Courses.*

**MMR333** – Related to Accounting for Tuition for Dual Enrollment courses. *Source: UCOA Emerging Issue 2019-1: Accounting for Dual Enrollment Courses.*

**MMR334** – Related to Accounting for Agriculture classes related to CTE and non-CTE curriculum.

**MMR335** – Related to Accounting for certain In-Service or Professional Development sessions for which a “programmatic theme” is provided. Further specifies how to account for certain costs in the Program segment. *Source: Rules associated with new CTE class added for Agriculture.*

**MMR336** – Related to Accounting for Substitute Teachers engaged to substitute for a Teacher to enable such Teacher to attend an In-Service or Professional Development session in certain situations. *Source: UCOA Emerging Issue 2019-2: Substitute Teachers Engaged to Substitute for Teachers to Attend Professional Development Sessions.*

**MMR337** – Related to the specification of and rules for In-District Locations. Adopted to elevate these rules in the Order of Precedence Concept to a Mandatory Method Rule. *Source: Adoption of MMR to enhance understanding and compliance with UCOA requirements.*

**MMR338** – Related to the specification of and rules for Out-of-District Locations. Adopted to elevate these rules in the Order of Precedence Concept to a Mandatory Method Rule. *Source: Adoption of MMR to enhance understanding and compliance with UCOA requirements.*

**MMR339** – Related to the specification of and rules for Other Locations. Adopted to elevate these rules in the Order of Precedence Concept to a Mandatory Method Rule. *Source: Adoption of MMR to enhance understanding and compliance with UCOA requirements.*

***MMR340 -*** Related to the specification of and rules for Visual Arts (Subject 0201) and CTE courses related to Visual Arts (Subject 1443). *Source: Rules associated with new CTE class added for Visual Arts.*

***MMR341 -*** Related to the adoption of and rules forObject41212 for Regional Districts only. Relates to taxes levied for school purposes by a local governmental unit other than the District. Use of this account is optional for Regional School Districts that wish to segregate the funding received from their component town. When do doing so, use Object 41210 for one town and Object 41212 for the other. Non-Regional Districts and Charter Schools may not use Object 41212. *Source: Rules associated with addition of new Revenue account 41212.*

***MMR342 -*** Related to the adoption of and rules forLocation Types 43, 44, and 45 for Before School programs and activities. Specifies requirements for Administrative costs. *Source: UCOA Emerging Issue 2020 -1: Accounting for Before School Activities.*

***MMR343* -** For ease of analysis and purpose, Districts may use Location Type 01 accounts (Education Services) or Location Type 02 accounts (Business Services) throughout the year for purposes of temporarily accumulating Food Service-related costs. Within Location Type 02, the account used most often is Location 2700 (Food Service Management).

However, by the end of the year when data is provided in the UCOA Upload File in the UCOA Database, all costs that were so associated with Location Type 01 related to Food Service costs must be transferred to appropriate School Location accounts.

Related to Location Type 02, for the same purpose, the costs that directly benefit or relate to Food Service (as defined in Function 312) must be transferred to appropriate School Location accounts. The only costs that must remain in Location Type 02 accounts are those that do not meet the definition of Function 312, such as a high-level Director of Food Services, directly related administrative support staff, and non-compensation and benefit charges directly related to supporting such Food Service activities. For purposes of clarity, non-compensation and non-benefit Food Service charges may only remain in Location Type 02 accounts if such Location Type 02 accounts contain allowable Compensation and Benefit charges as described herein. All other costs that were so associated with Location Type 02 accounts related to Food Service must be transferred to appropriate School Location accounts. *Source: Extension of similar rules for Transportation Costs in Locations Types 01 and 02 to apply to Food Service.*

***MMR344 -*** *Costs related to Community Outreach Programs are to be charged only to Function 433 (Enterprise and Community Service Operations) and Object 58903 (Community Outreach Services). Source: Rules associated with addition of new Expenditure account 58903.*

**MMR345**– Related to Accounting for Music classes related to CTE and non-CTE curriculum. *Source: Rules associated with new CTE class added for Music.*

**MMR346 -** Related to Long-Term Interest, and Short-Term Interest or Anticipation Notes not associated with Debt Services Funds. For purposes of clarity, Long-Term Interest is defined as interest payments on Debt with an initial term in excess of 12 months, and Short-Term Interest is defined as interest payments on Debt with an initial term of 12 months or less. *Source: Rules associated with the addition of Object 58355 (Short-Term Interest Payments – Non-Debt Service Debt).*

In 2020 and through February 28, 2022, the following ***Mandatory Method Rules*** were **Modified or Removed**:

***MMR007 -*** Modified to clarify accounting for Custodial Funds in Fund Type 90 and Fund Type 2406.

***MMR008 -*** Modified to clarify accounting for Custodial Funds in Fund Type 90 and Fund Type 2406.

***MMR014 -*** Modified to clarify accounting for Custodial Funds in Fund Type 90 and Fund Type 2406.

***MMR035 –*** *Removed as the exceptions noted in MMR035 were modified and were no longer applicable.*

***MMR038 -*** Modified to clarify accounting for directly-related costs and indirect costs for Pre-Schools (Location Type 09) and Elementary Schools (Location Type 03).

***MMR096 -*** Modified to allow non-Compensation and non-Benefit charges with Location Type 02 accounts in Districts that have allowable Compensation and Benefits charges that are allowed to remain in Location Type 02 accounts related to Student Transaction charges in Function 311 and 431.

***MMR120 -*** Changed rules to require the use of detail Subjects 1401-14XX in place of Subject 1400 for In-District Locations. Use of Subjects 1401-14XX for Out-of-District locations is preferable, but Subject 1400 is allowed. Previous rules were abated.

***MMR145 –*** Changed rules to disallow use of Subject 1400 for CTE costs for In-District Locations.

***MMR147 –*** Changed rules to disallow use of Subject 1400 for CTE costs for In-District Locations.

***MMR149 -*** Modified to reflect uses with Programs 20, 50, and 99 “where such use is allowed by Object Intersection Rules”.

***MMR206 -*** Modified to reflect the allowed use of Object 41706 (Student Organization Memberships Dues and Fees) with Fund Type 90 (Custodial Funds). Also modified to require inclusion in the UCOA Upload submissions and in the UCOA Database.

***MMR224 -*** Modified to reflect the allowed use of Object 41980 (Refund of Prior Year’s Expenditures) with Fund Type 60 (Enterprise Funds).

***MMR285 -*** Modified to allow non-Compensation and non-Benefit charges with Location Type 02 accounts in Districts that have allowable Compensation and Benefits charges that are allowed to remain in Location Type 02 accounts related to Student Transaction charges in Function 311 and 431.

Chapter X – UCOA Download and Upload Requirements

Minor edits to update and provide additional clarity.

Chapter XI – Allocations

Minor edits to update and provide additional clarity.

Chapter XIII – Independent Audit Requirements

Minor edits to update and provide additional clarity.

Chapter XIV – Frequently Asked Questions (FAQ’s)

No new FAQ’s were added.

Other Updates:

* Edits were made to various FAQ’s to reflect updates in Mandatory Method Rules and provide additional clarity of purpose, intent, and appropriate use.
* **FAQ30 – Use of Allocation Holding Accounts for Health Insurance Premiums**. Name changed (formally named, “Retiree Payments and use of the Allocation Holding Accounts”). Examples were provided for Function, Program and Job Classification segments that do not include Allocation Holding Accounts for use with Compensation and Benefit Objects.
* **FAQ80 – Non-Public School Textbooks.** Modified to allow the use of any appropriate Location Type 08 Private School(s) except 08999, or if preferable Location 08902 (Private Schools – No Assigned Code) may be used.
* **FAQ142 – Order of Precedence of UCOA Rules.** The guidance in this FAQ was enhanced with additional clarification and emphasis of key points.
* **FAQ205 –** **Textbooks for Adult Basic Education Course.** Removed reference to Object 56406 (Textbooks – Non –Public) and Location Type 08902.
* **FAQ238 – Medical Supplies.** The guidance in this FAQ was enhanced to specifically note that Object 56115 (Medical Supplies) may not be used with Academic Classes related to Health Services, e.g., Subjects 0900 (Health Occupations Education, 0901 (Nursing), 1100 (Health Education), 1418 (Health Services – Not Child Care), 1441 (Biomedical), and 1442 (Sports Medicine). For medical supplies used in conjunction with such Subjects, use Object 56101 (General Supplies and Materials) only.
* **FAQ261 – Order of Selection in Building Account Strings.**  The guidance in this FAQ was enhanced with additional clarification and emphasis of key points.
* **FAQ269 – Bad Debt Expense**. The scope of Object 58902 (Bad Debt Expense) was expanded to specifically include Food Service operations. For this purpose, Function 312 and Location 02700 were added as required.
* **FAQ287** – **Comparison of Functions 214 and 216.** This FAQ was renamed to highlight the differences between these two Function, for which many errors are noted. The original purpose of this FAQ was to analyze the need to bi-furcate the original Function 214 into its two distinct purposes. The FAQ was originally entitled “Function 216 Added; Content in Function 214 modified”.
* **FAQ289 – Substitute Teacher Salaries and the Subject Segments.** The guidance in this FAQ was enhanced with additional clarification and emphasis of key points related to the Order of Precedence of UCOA Rules.
* **FAQ389 – Accounting for Grants and Donations received from a Pass-Through Agency.** The scope of this FAQ was expanded to establish the requirements for Federal Grants to State Grants and Donations also.
* **FAQ401 – Function Accounts usable with Location Type 00, 01, and 02.** Edited to clarify those Functions that are can be used with numerous Expenditure Objects and those that may only be used with limited Objects and transactions.

Appendix A – UCOA Workbook

This appendix has been updated to reflect the current worksheets contained in the **UCOA Workbook**.

Appendix B – Segment Account Numbers

This appendix has been updated to reflect the new account numbers where appropriate.

Appendix F – Recent Updates to the UCOA Accounting Manual

This Appendix has been updated to reflect the changes made to each Chapter and Appendix in the **UCOA Accounting Manual**.

Appendix G – Glossary of Terms

Minor edits were made to selected terms.

\* \* \* \* \*

Section H – Searchable Key Words

The following are Key Words that may be used to locate Topics frequently searched in UCOA.

**NOTE:** The Key Words list herein are the same as are included in the ***Unabridged*** Version of the UCOA Accounting Manual. In this ***Abridged Version***, some Key Words will not be found. For terms not found, please refer to the **UCOA Accounting Manual – Unabridged Version**.

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| --- | --- |
| 10% Instruction Rule |  |
| 20% Hands-On Rule |  |
| Academic Fellowships |  |
| Academic Interventions |  |
| Academic Student Assessment |  |
| Accelegrants |  |
| Account Level Use Requirements for each Segment |  |
| Account String Tool |  |
| Account Strings |  |
| Accounting Cycle |  |
| Accounting Guidance |  |
| Accounts Not Reportable to the UCOA Data Warehouse |  |
| Accounts which “Trump” |  |
| Accreditation |  |
| ADA Compliance |  |
| Adult Education |  |
| Advertising Costs |  |
| Affiliated Agencies |  |
| Affordable Care Act |  |
| After School |  |
| After School Athletic Programs |  |
| After School Program |  |
| All Schools Allocation Holding Account |  |
| Allocation Holding Account |  |
| Allocation Holding Accounts |  |
| Allocation Methods |  |
| Allocations - Overview and Methods |  |
| Allocations – Weighted Meals Method |  |
| Allocations – Weighted Payroll Method |  |
| Allocations – Weighted Square Feet Method |  |
| Allocations – Weighted Students Method |  |
| Allocations – Weighted Teachers Method |  |
| Allocations – Weighted Transportation Method |  |
| Amplification System |  |
| Appointment to Permanent Position |  |
| Athletic |  |
| Athletic Supplies |  |
| Audit |  |
| Auditor General |  |
| Auto Allowance |  |
| Bad Debt |  |
| Balance Sheet |  |
| Balance Sheet Transactions |  |
| Barter Transactions |  |
| Before School |  |
| Bilingual |  |
| Bond |  |
| Bookstore |  |
| Budgeted Contingencies |  |
| Building and Naming Account Strings |  |
| Building Construction |  |
| Building Improvements |  |
| Building Purchase |  |
| Building Upkeep, Utilities, and Maintenance |  |
| Bus Contractors |  |
| Bus Operations |  |
| Bus Passes |  |
| Bus Purchases |  |
| Business Operations |  |
| Business Services |  |
| Capital Assets |  |
| Capital Leases |  |
| Capital Projects |  |
| Capital Projects Funds |  |
| Capital Projects Funds |  |
| Capitalized Interest |  |
| Career and Technical Education |  |
| Catering |  |
| Cell Towers |  |
| Central Office |  |
| Certified List |  |
| Certified Teachers |  |
| Charter Schools |  |
| Claims and Settlements |  |
| Class Coverage |  |
| Coaching Salaries |  |
| Co-Curricular Activities |  |
| Co-Curricular Activities – Athletics |  |
| Code Definitions |  |
| Coed |  |
| Collaboratives |  |
| Common Reports |  |
| Community Services Programs |  |
| Community/Junior College Education Programs |  |
| Computer Leases |  |
| Conferences and Workshops |  |
| Construction Vehicles |  |
| Contra Accounts |  |
| Contracted Nursing Services |  |
| Contracted Services |  |
| Contracts for Repairs and Maintenance |  |
| Contributions and Donations |  |
| Copier Rental |  |
| Corporation Grants |  |
| CTE |  |
| CTE's |  |
| Current Benefits |  |
| Curriculum Development |  |
| Custodial Fund Locations |  |
| Custodial Funds |  |
| Custodial Supplies |  |
| Data and Technology Management |  |
| Data Processing |  |
| Data Upload Method Rule |  |
| Data Warehouse |  |
| Debt Service |  |
| Debt Services Funds |  |
| Deficit Reduction Payments |  |
| Deficits and Surpluses |  |
| Defined Benefit Plan |  |
| Defined Contribution Plan |  |
| Definition of a Substitute |  |
| Dental Screenings |  |
| Department Codes |  |
| Department Heads |  |
| Depreciation |  |
| Deputies, Senior Administrators, Researchers, and Program Evaluators |  |
| Design and Structure of the Chart of Accounts |  |
| Detail Level Accounts |  |
| Development of the UCOA |  |
| Disability |  |
| Disabled Active Employees |  |
| Distributive/Marketing Education |  |
| Donations |  |
| Donations from Private Sources |  |
| Dual and Concurrent Enrollment |  |
| Dual Identification Concept |  |
| Dual Languages Classes |  |
| Dues and Fees |  |
| Early Intervening Services |  |
| Early Retirement Incentive Payments |  |
| East Bay Educational Collaborative |  |
| Education Services |  |
| EIS |  |
| Elementary – Computer/Keyboarding |  |
| Elementary – Foreign Languages |  |
| Elementary School Allocation Holding Account Location |  |
| Elementary Schools |  |
| Elementary Schools: Location Type 03 |  |
| Emerging Issue 2010 - 1 |  |
| Emerging Issue 2010 -2 |  |
| Emerging Issue 2011 - 1 |  |
| Emerging Issue 2019 - 1 |  |
| Emerging Issue 2019 - 2 |  |
| Emerging Issue 2020 - 1 |  |
| Emerging Issue 2020 - 2 |  |
| Emerging Issue 2021 - 1 |  |
| Employee Benefits |  |
| Employee Reimbursements |  |
| Employee Travel |  |
| Employees at Multiple Locations |  |
| Employees on Temporary Assignment |  |
| Encumbrances |  |
| English Language Arts |  |
| Enterprise Activities |  |
| Enterprise and Community Service Operations |  |
| Enterprise Funds |  |
| Equipment Rental |  |
| Equipment vs. Supplies |  |
| Equity Accounts |  |
| Error and Omissions Insurance: Object 55207 |  |
| ESL |  |
| Essence of the Flavor Concept |  |
| Expenditures - Recognition Policies |  |
| Extracurricular |  |
| Extraordinary Items |  |
| FAQ |  |
| FAQ'S |  |
| Federal Revenue |  |
| Federal Revenue - Direct from Federal Government |  |
| Federal Revenue – Direct from Federal Government |  |
| Federal Revenue through the State |  |
| Fellows |  |
| Fiduciary Funds |  |
| Finance Office |  |
| Financed Projects |  |
| Floater Substitute Teachers |  |
| FM System |  |
| Follow the Nurses Concept |  |
| Follow the Topic Concept |  |
| Food Reimbursement |  |
| Food Service |  |
| Food Service Contractors |  |
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| Frequently Asked Questions |  |
| Function 000 |  |
| Function 100 Series |  |
| Function 111 |  |
| Function 112 |  |
| Function 113 |  |
| Function 121 |  |
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| Function 200 Series |  |
| Function 211 |  |
| Function 212 |  |
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| Function 214 |  |
| Function 215 |  |
| Function 216 |  |
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| Function 231 |  |
| Function 232 |  |
| Function 241 |  |
| Function 300 Series |  |
| Function 311 |  |
| Function 312 |  |
| Function 313 |  |
| Function 321 |  |
| Function 331 |  |
| Function 332 |  |
| Function 400 Series |  |
| Function 411 |  |
| Function 421 |  |
| Function 422 |  |
| Function 431 |  |
| Function 432 |  |
| Function 433 |  |
| Function 441 |  |
| Function 500 Series |  |
| Function 511 |  |
| Function 512 |  |
| Function 521 |  |
| Function 531 |  |
| Function 532 |  |
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| Function 998 |  |
| Function Segment – List of Codes |  |
| Function/Job Classification Matrix |  |
| Fund 24050000 |  |
| Fund 25000000 |  |
| Fund 80010000 |  |
| Fund Accounting |  |
| Fund Accounts |  |
| Fund Balance |  |
| Fund Segment – List of Codes |  |
| Fund Transfers In |  |
| Fund Transfers Out |  |
| Fund Type 10 |  |
| Fund Type 20 |  |
| Fund Type 21 |  |
| Fund Type 22 |  |
| Fund Type 23 |  |
| Fund Type 24 |  |
| Fund Type 2401 | x |
| Fund Type 2402 |  |
| Fund Type 2403 |  |
| Fund Type 2404 |  |
| Fund Type 2405 |  |
| Fund Type 2406 |  |
| Fund Type 25 |  |
| Fund Type 30 |  |
| Fund Type 31 |  |
| Fund Type 32 |  |
| Fund Type 40 |  |
| Fund Type 50 |  |
| Fund Type 60 |  |
| Fund Type 70 |  |
| Fund Type 80 |  |
| Fund Type 90 |  |
| Future Benefits |  |
| GAAP (Generally Accepted Accounting Principles) |  |
| GASB |  |
| GASB 45 – OPEB Trust Fund |  |
| General Allocation Holding Account |  |
| General Education |  |
| General Function/Subject Rule |  |
| General Fund |  |
| General Maintenance Supplies |  |
| General Program/Subject Rule |  |
| General Rules |  |
| Governmental Accounting Principles |  |
| Governmental Fund Types |  |
| Governmental Funds |  |
| Grade 1 |  |
| Grade 2 |  |
| Grade 3 |  |
| Grade 4 |  |
| Grade 5 |  |
| Grade 6 |  |
| Grade School Teachers |  |
| Graduation |  |
| Graduation by Proficiency |  |
| Grants |  |
| Guidance and Counseling |  |
| Guidance as a Subject |  |
| Header Account Rule |  |
| Health Occupations Education |  |
| Hierarchy Structure |  |
| High School Allocation Holding Account |  |
| High Schools |  |
| Homebound Students |  |
| Hospitalized Students |  |
| House Leaders |  |
| Hybrid Classes |  |
| ID Field Segment |  |
| IEP |  |
| Indirect Cost |  |
| Indirect Cost Accounts |  |
| Indirect Cost Holding Account |  |
| Indirect Costs |  |
| In-District Locations |  |
| Injury Fund Games |  |
| In-Service, Staff Development, and Support |  |
| Instructional Materials, Trips, and Supplies |  |
| Instructional Paraprofessionals |  |
| Instructional Teachers |  |
| Insurance Reimbursement |  |
| Interagency Fund Transfers |  |
| Intereducational, Interagency Purchased Services |  |
| Interest Payment |  |
| Interest Payments |  |
| Interest Rate |  |
| Interfund Transfers |  |
| Intermediate Governmental Agencies and Intermediate Sources |  |
| Intermediate Sources |  |
| Internal Service Funds |  |
| Interpreters and Translators |  |
| Interscholastic Athletic Competition Guidelines |  |
| Job Classification 0000 |  |
| Job Classification 1100 |  |
| Job Classification 1200 |  |
| Job Classification 1294 |  |
| Job Classification 1295 |  |
| Job Classification 1296 |  |
| Job Classification 1297 |  |
| Job Classification 1298 |  |
| Job Classification 1299 |  |
| Job Classification 1300 |  |
| Job Classification 1308 |  |
| Job Classification 1399 |  |
| Job Classification 1500 |  |
| Job Classification 1700 |  |
| Job Classification 1712 |  |
| Job Classification 1716 |  |
| Job Classification 1717 |  |
| Job Classification 1800 |  |
| Job Classification 1900 |  |
| Job Classification 2100 |  |
| Job Classification 2200 |  |
| Job Classification 2300 |  |
| Job Classification 2400 |  |
| Job Classification 2500 |  |
| Job Classification 3100 |  |
| Job Classification 3200 |  |
| Job Classification 3300 |  |
| Job Classification 3400 |  |
| Job Classification 3500 |  |
| Job Classification 4100 |  |
| Job Classification 4200 |  |
| Job Classification 4300 |  |
| Job Classification 4400 |  |
| Job Classification 4500 |  |
| Job Classification 4600 |  |
| Job Classification 4613 |  |
| Job Classification 4700 |  |
| Job Classification 4800 |  |
| Job Classification 4900 |  |
| Job Classification 5100 |  |
| Job Classification 5200 |  |
| Job Classification 9700 |  |
| Job Classification 9800 |  |
| Job Classification Segment – List of Codes |  |
| Job Classifications 1295 – 1299 |  |
| JROTC Reimbursements |  |
| Jury Duty |  |
| Key Design Considerations |  |
| Kindergarten |  |
| Land |  |
| LEA of Record |  |
| Legal |  |
| Liability Insurance |  |
| Library |  |
| Licensed Software |  |
| Life Insurance |  |
| Light Bulbs |  |
| List of Codes – Function |  |
| List of Codes - Fund |  |
| List of Codes - ID |  |
| List of Codes - Job Classification |  |
| List of Codes - Location |  |
| List of Codes - Object |  |
| List of Codes - Program |  |
| List of Codes - Subfund |  |
| List of Codes - Subject |  |
| Local Revenue |  |
| Local Revenue – Other Restricted |  |
| Local Revenue - Unclassified |  |
| Location 00000 |  |
| Location 00001 |  |
| Location 00002 |  |
| Location 00003 |  |
| Location 00004 |  |
| Location 00005 |  |
| Location 00006 |  |
| Location 00007 |  |
| Location 00008 |  |
| Location 00009 |  |
| Location 00010 |  |
| Location 00011 |  |
| Location 00012 |  |
| Location 01100 |  |
| Location 01200 |  |
| Location 01300 |  |
| Location 01318 |  |
| Location 01400 |  |
| Location 01500 |  |
| Location 01600 |  |
| Location 01700 |  |
| Location 01800 |  |
| Location 01900 |  |
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| Location 02100 |  |
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| Location 02500 |  |
| Location 02600 |  |
| Location 02700 |  |
| Location 02800 |  |
| Location 02900 |  |
| Location 03901 |  |
| Location 03999 |  |
| Location 04999 |  |
| Location 05999 |  |
| Location 07905 |  |
| Location 08902 |  |
| Location 08999 |  |
| Location 11800 |  |
| Location 11801 |  |
| Location 11802 |  |
| Location 11803 |  |
| Location 11804 |  |
| Location 11900 |  |
| Location 11901 |  |
| Location 12600 |  |
| Location 13001 |  |
| Location 13002 |  |
| Location 14906 |  |
| Location 15902 |  |
| Location 16000 |  |
| Location 17000 |  |
| Location 19000 |  |
| Location 20000 |  |
| Location 23907 |  |
| Location 24907 |  |
| Location 25907 |  |
| Location 33903 |  |
| Location 34903 |  |
| Location 35903 |  |
| Location 43904 |  |
| Location 44904 |  |
| Location 45904 |  |
| Location 99996 |  |
| Location 99997 |  |
| Location 99998 |  |
| Location 99999 |  |
| Location Segment – List of Codes |  |
| Location Type 00 |  |
| Location Type 01 |  |
| Location Type 02 |  |
| Location Type 03 |  |
| Location Type 04 |  |
| Location Type 05 |  |
| Location Type 06 |  |
| Location Type 07 |  |
| Location Type 08 |  |
| Location Type 09 |  |
| Location Type 10 |  |
| Location Type 11 |  |
| Location Type 12 |  |
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| Location Type 15 |  |
| Location Type 16 |  |
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| Location Type 18 |  |
| Location Type 19 |  |
| Location Type 20 |  |
| Location Type 23 |  |
| Location Type 24 |  |
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| Location Type 33 |  |
| Location Type 34 |  |
| Location Type 35 |  |
| Location Type 43 |  |
| Location Type 44 |  |
| Location Type 45 |  |
| Location Type 99 |  |
| Long-Term Substitute Teachers |  |
| Long-Term Substitutes |  |
| Lunch Duty |  |
| Mandatory Method Rule |  |
| Mandatory Use Date Requirement |  |
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| Medicaid |  |
| Medical Payments |  |
| Medical Supplies |  |
| Middle School Allocation Holding Account |  |
| Middle Schools |  |
| Military Duty |  |
| Miscellaneous Expenses |  |
| Miscellaneous Revenue |  |
| Multiple Roles |  |
| National Grid |  |
| NCES |  |
| Newport County Regional SEP |  |
| Non Instruction |  |
| Non-Public School Textbooks |  |
| Non-Public Schools |  |
| Non-Public/Private Schools |  |
| Non-School Locations |  |
| Numbering Methodology |  |
| Nurse |  |
| Nursing |  |
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| Object Segment – List of Codes |  |
| Objectives of the UCOA |  |
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| On-Going Obligation |  |
| Operating Leases |  |
| Optional Detail Account Use Rule |  |
| Optional Use Accounts |  |
| Optional Use Rule |  |
| Order of Precedence |  |
| Other Commitments (Non-Operating |  |
| Other Projects |  |
| Other State Agencies |  |
| Other Substitutes |  |
| Other Textbooks |  |
| Out-of-District Locations |  |
| Paraprofessionals |  |
| Parent Teacher Conferences |  |
| Parent Travel |  |
| Parents |  |
| Pass - Throughs |  |
| PCORI Fees |  |
| Performance Based Compensation |  |
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| Permanent Funds |  |
| Personal Care Attendants |  |
| Postage Meter |  |
| Pre-Kindergarten |  |
| Preschools |  |
| Preschools (In-District) |  |
| Pre-Validation Tool |  |
| Principal Payments |  |
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| Private Pension Plan |  |
| Private School – No Assigned Code |  |
| Private Schools |  |
| Proceeds from Capital Leases |  |
| Proctoring Exams |  |
| Professional Days |  |
| Professional Development |  |
| Program 00 |  |
| Program 10 |  |
| Program 11 |  |
| Program 12 |  |
| Program 13 |  |
| Program 14 |  |
| Program 20 |  |
| Program 30 |  |
| Program 40 |  |
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| Program 61 |  |
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| Program 64 |  |
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| Proprietary Fund Types |  |
| Proprietary Funds |  |
| PTA's |  |
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| Pupil-Use Technology and Software |  |
| Purchased Educational Services |  |
| Purchased Software |  |
| Purchased Software vs. Licensed Software |  |
| Raffle Sales |  |
| Rebates |  |
| Recess Duty |  |
| Recipient Districts |  |
| Referees |  |
| Reference Books: Object 56403 |  |
| Reference Materials |  |
| Reimbursable Expense |  |
| Reimbursable Expenses |  |
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| Retiree Benefits |  |
| Retiree Benefits and Other |  |
| Retirees |  |
| Retirees used as Substitutes |  |
| Retroactive Pay |  |
| Revenue - Recognition Policies |  |
| Revenue Transactions |  |
| Revenue, Refunds, and Reimbursements for Selected Items |  |
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| Safety |  |
| Safety Inspections |  |
| Salary and Benefit Cost Apportioned between Funds |  |
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| School Bus Tickets |  |
| School Committee |  |
| School Housing Aid |  |
| School Locations |  |
| School Office |  |
| Senior Project |  |
| Service Exchange Transactions |  |
| Severance |  |
| Shared Facilities |  |
| Short-Term Substitutes |  |
| Sick Days |  |
| Sick Payoff |  |
| Software - Purchased Software vs. Licensed Software |  |
| Software - Tangible Software |  |
| Software - Tangible Software vs. Web-based Software |  |
| Solar Panels |  |
| Southcoast Educational Collaborative |  |
| Special Accounting Rules |  |
| Special Education |  |
| Special Revenue Funds |  |
| Sports Camps |  |
| Staff Uniforms |  |
| State Revenue |  |
| STEM |  |
| Stipends |  |
| Student Accident Insurance |  |
| Student Activity Accounts |  |
| Student Fees |  |
| Student Health and Services |  |
| Student Health Services – Non-Instruction |  |
| Student Information Systems |  |
| Student Organization Membership Dues and Fee |  |
| Student Support Services |  |
| Student Transportation Costs |  |
| Student Travel |  |
| Student Uniforms |  |
| Subject 0000 |  |
| Subject 0001 |  |
| Subject 0002 |  |
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