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Uniform Chart of Accounts (UCOA)

Rhode Island
Department of Education
UCOA Accounting Manual:

Uniform System of Accounting

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Uniform Chart of Accounts

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I. Introduction

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 this Manual.

We want to thank those of you at the local level who use this Manual and who are responsible for ensuring that we spend our limited education dollars wisely. In these difficult financial times, it is more important than ever that we demonstrate the fiscal accountability and wise stewardship of public funds necessary to achieve our educational goals.

DENNIS E. HOYLE
Auditor General

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Background

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

- Overview of the UCOA Project
- Overview of the Uniform Chart of Accounts
- Fund Accounting and General Accounting Principles
- Design and Structure of the Uniform Chart of Accounts
- Definitions and information on using the UCOA Segments
- Allocation Policies and Procedures
- Glossary of basic Accounting terms
- Valid Account Combinations
- Technical Guidance for selected transactions and events
- Frequently Asked Questions (FAQ’s)
- Summary of Recent Updates

- Index

Governmental Accounting

Accounting personnel should be familiar with the principles and statements issued by the Governmental Accounting Standards Board (“GASB”), which is recognized nationally as the primary standard-setting body for Governmental Accounting. Under R.I. General Law §16-2-9.4 the Office of the Auditor General is charged with developing and promulgating a uniform system of accounting, including a Uniform Chart of Accounts (“UCOA”) that is consistent with GASB rules. The principles and statements of GASB are available in its publication titled *Codification of Governmental Accounting and Financial Reporting Standards*, available from:

Governmental Accounting Standards Board
P.O. Box 30784
Hartford, CT 06150
(800) 748-0659
<http://www.gasb.org>

In addition, the Government Finance Officers Association publishes *Governmental Accounting, Auditing, and Financial Reporting*, which provides detailed guidance in applying the principles and statements of GASB. It is available from:

Government Finance Officers Association
203 N. LaSalle St., Suite 2700
Chicago, IL 60601-1210
(312) 977-9700
<http://www.gfoa.org>

The ***UCOA Accounting Manual*** does not provide guidance on every possible transaction. Districts encountering problems not addressed in the manual should consult GASB's publication or contact their independent auditors, or the Rhode Island Department of Elementary and Secondary Education (“RIDE”), Office of Finance for technical assistance.

Suggestions and comments about the information in this manual should be directed to Mr. William Trimble at RIDE’s Office of Statewide Efficiencies.

How to Use this Manual

The ***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 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.

Several ways to find information in the ***UCOA Accounting Manual*** 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*
- 3) **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.*
- 4) **“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 Manual

This Manual 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.

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II. Overview of the Uniform Chart of Accounts Project

This Manual often refers to Districts, which for purposes of the UCOA Accounting Manual, encompasses both School Districts and Charter Schools.

This section provides a summary of the work performed, information analyzed, and findings for the Uniform Chart of Accounts Project (“UCOA Project”).

Mandate

Under R.I. General Law §16-2-9.4, the Office of the Auditor General is charged with developing and promulgating a Uniform System of Accounting (“**USOA**”), including a Uniform Chart of Accounts (“**UCOA**”). Work to fulfill the mandate which will improve the level of decision-quality data for Districts, commenced in 2006. RIDE is charged with facilitating and assisting the Office of the Auditor General to fulfill this mandate.

What is a Chart of Accounts?

A Chart of Accounts is a uniform system of account numbers used to categorize School District Revenues, Expenditures, Assets, Liabilities, and Fund Balance, also known as Fund Equity.

A Chart of Accounts provides the framework to capture original transactions, organize that data logically, and provide a robust basis for reporting on the results. A well-designed chart of accounts satisfies these requirements by providing the ability to isolate the data into segmented “buckets” and by using tools to combine data from selected buckets to allow for meaningful analysis and reporting.

Objectives of the UCOA

The Uniform Chart of Accounts is to be used by multiple entities such as School Districts and Charter Schools. The primary objective of the UCOA is to meet both the internal and external reporting needs of the Districts and the State by providing consistent detail in the general ledger to address the questions and the need for information of stakeholders at all levels and to provide consistent application of accounting methods.

Another objective of the UCOA is to integrate the financial data into UCOA Database for District data from all Districts. Still another benefit is to improve the consistency in tracking costs to enhance the consistency of financial analysis. Those requirements include the flexibility to perform appropriate analysis, including an analysis of Return on Investment (ROI). The data, for effective analysis, must be prepared using consistent and comparable methods and must be provided using uniform categories and groupings.

UCOA Database

The UCOA Database are software applications designed for archiving and analyzing an organization's historical data, such as revenues, expenditures, student demographic, student achievement/assessment data, teacher data, and other information from education operations. School Districts and other education-related entities will provide information from their operational systems to the UCOA

Database annually. Once data is housed in the UCOA Database, software tools are used to analyze, sort, aggregate, disaggregate, and compare the data.

The UCOA Database stores the financial and other data from every District in Rhode Island along with other state-level data. Also, complex queries and analyses may be performed on the information that links financial information with non-financial information.

Access to the UCOA Database is granted by RIDE at its discretion.

Development of the UCOA

The process to develop the UCOA included the following:

- Gathered information from six (6) states concerning their Chart of Accounts structure and reporting requirements;
- Surveyed a wide variety of policy-makers and stakeholders from the state to the local level to determine their information needs;
- Surveyed all Districts to update information concerning their current accounting structures and systems to assist in the needs analysis;
- Met with representatives from the New Mexico Department of Education concerning their implementation of a statewide Uniform Chart of Accounts;
- Surveyed all vendors of accounting software currently in use in RI Districts concerning the capabilities and limitations of their systems;
- Met several times with the RI Association of School Business Officials to update them on the project and answer questions;
- Met with software vendors representing two or more RI District clients to view their accounting software in more specificity;
- Conducted follow-up surveys with all vendors to gather vendor and district specific cost information concerning the implementation of the Uniform Chart of Accounts;
- Reviewed the vendor cost estimates with districts to validate the estimates for both external and internal costs;
- Met with the Advisory Council on School Finances to review the project status; and
- Met with independent auditing firms to discuss and obtain feedback on the audit requirements mandated in the **UCOA Accounting Manual**.

To gather necessary input and provide additional guidance for the successful outcome of this project, RIDE and the Office of the Auditor General established a hands-on committee known as **the UCOA Workgroup**.

The initial UCOA Workgroup consisted of representatives from the membership of the Advisory Council on School Finances along with Districts involved in piloting the UCOA. This group spent over a year working on the structure, coding, and content of the UCOA, providing feedback, as well as reviewing and approving components developed during the process.

A second group, the UCOA Focus Group which encompassed School Finance Officers and/or School Finance Staff not involved as pilot districts met several times for the purpose of expanding the input, guidance, and direction available to RIDE throughout this process.

Development “Rules”

The design and development of the UCOA was based on the following key principles or “Rules”:

- The NCES (“National Center for Educational Statistics”) Handbook framework as published in the *Financial Accounting for Local and State School Systems* 2003 Edition, serves as a guideline for structure and methodology, however the UCOA may differ from these guidelines if the UCOA design, structure, and methodologies are better supportive of the reporting requirements and other needs;
- RIDE will continue to retain financial data as currently reported to RIDE by Districts;
- The UCOA will allow for expanding reporting capabilities;
- The reporting capabilities using the UCOA will be enhanced for School Districts and Charter Schools;
- Codes from existing data systems within RIDE will be reviewed for capabilities and will be used wherever possible and practical;
- The structure will provide for future expansion for additional segments;
- Standardized Fund sources will be identified and standard codes established;
- Standardized Location codes will be included in the structure to provide comparative reporting capabilities by location;
- Standardized Function codes will be included in the structure to provide comparative reporting capabilities by function;
- Standardized Program codes will be included in the structure to provide program reporting;
- Standardized Subject codes will be included in the structure to provide subject-level reporting;
- Standardized Object codes will be included in the structure to provide consistent object reporting;
- Standardized Job Classification codes will be included in the structure to provide reporting capabilities by specific job classifications;
- Flexibility will be provided to allow Districts to employ lower levels of detail where practical;
- The proposed structure will support compliance with GAAP; and
- “XBRL” technology was investigated to determine its possible use in conjunction with the UCOA and the UCOA Database. **XBRL (Extensible Business Reporting Language)** is an XML-based standard to define and exchange business and financial performance information. XBRL is a standards-based way to communicate business and financial performance data. These communications are defined by metadata set out in taxonomies.

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III. Uniform System of Accounting

Overview

An accounting system is the means by which financial transactions are:

- Planned;
- Captured during the actual operation of the District or charter school;
- Recorded in the books of accounts; and
- Analyzed to produce the various reports for management, financial status, and accountability.

The structure outlined provides a classification structure which meets the needs of School Districts and Charter Schools and provides comparable data when reports from the different Districts and Charter Schools are combined.

For effective analysis, accounting data must be prepared in a consistent and comparable method and must be provided using uniform categories and groupings. To accomplish this, the Accounting System must provide standardized processes for budgeting and accounting for transactions which produces comparable financial data for all users of the Accounting System.

With a **Uniform System of Accounting** or **USOA** in place, a user can determine what is being spent on health benefits in any District across the state, can look for the specific account number assigned to health benefits and find this information regardless of whether looking at a financial report or a budget for North Smithfield, Barrington, Providence, or any other District.

Objectives

The USOA provides an accounting and financial reporting framework to Districts and Charter Schools in Rhode Island that satisfies the requirements of fiscal integrity and accountability to taxpayers and other stakeholders.

The standardized accounting methodology requirements and standardized account code structure is designed to accomplish the following key objectives:

- To establish a uniform, comprehensive, minimum chart of accounts statewide to improve financial data collection, reporting, transmission, accuracy, and comparability among Rhode Island School Districts and Charter Schools;
- To meet the needs of both small and large Districts and Charter Schools while retaining comparability of collected and reported data;
- To allow for timely and accurate recording of financial transactions;
- To provide comprehensive, full disclosure of the financial position of the reporting District or charter school to parents, administrators, board members, RIDE, legislators, and other interested parties; and
- To reduce the administrative burden on Districts and Charter Schools, as well as RIDE, in preparing required financial reports.

What is a Uniform System of Accounting (USOA)?

A Uniform System of Accounting or **USOA** is a system that provides the framework and methods to capture financial transactions accurately and consistently, and which produces various reports for management, financial status, and accountability. More specifically, it includes the recording of assets, liabilities, fund balance (fund equity for business-type funds), revenues, and expenditures.

A well-designed **USOA** will deliver four Global Attributes:

Transparency – *Clear, detectable view of how dollars are invested in logical, granular detail;*

Uniformity – *Conforming to the same principles, standards, or rules used from district to district to ensure consistency;*

Accountability – *Precise rules for capturing and reporting data aligned to specific goals and objectives; and*

Comparability – *Uniformity of method and content to allow comparison between different Districts and Charter Schools.*

To accomplish this, two key components are required:

1. A **Uniform Chart of Accounts or UCOA** containing a standardized Account Code Structure, with name and number conventions; and
2. A **Uniform Methodology of Accounting or UMOA** containing standardized methods and procedures for each Segment and established rules for “Segment Intersections”.

Accordingly, the **UCOA component** contains the standardized account code structure that is designed to accomplish the following key objectives:

- To create standardized account number codes to support seven segments in the UCOA Account String: (1) Funds (*sources*); (2) Locations (*schools, internal departments, other*); (3) Functions (*activities*); (4) Programs (*broad objectives*); (5) Subject (*specific objectives*); (6) Object (*revenues, expenditures, assets, liabilities, fund balance*); and (7) Job Classification (*job categories*);
- To create a logical framework that can be used to determine where monies for education originate and how they are used;
- To provide a numbering system that is consistent to create common “addresses” for retrieval and analysis of data in Data Warehouses
- To ensure Districts and Charter Schools comply with generally accepted accounting principles (GAAP) developed by the Governmental Accounting Standards;

The **UMOA component** contains the standardized methodologies that are designed to accomplish the following key objectives:

- To design precise and specific rules, procedures, and methodologies for each UCOA segment to ensure consistency of application;

- To utilize a numbering system that supports a “generational hierarchy methodology” to enable isolating and combining data; and
- To develop “Mandatory Method Rules” that are numbered and searchable by topic or related segments.

The benefits of the **USOA** include:

- Uniformity of Format and Application;
- Isolation of Data in Segments creating Granularity of Data;
- Power of Combining Segments to address specific questions;
- Comparability of Data;
- Powerful Searchable Databases;
- Numbering Methodology enhances ad hoc Reporting and UCOA Database Searches; and
- Allows for more effective analysis when combined with non-accounting data

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IV. Fund Accounting

Overview

Accounting is the fiscal information system for business. The function of all accounting systems is to present fairly, and with full disclosure, the financial position and results of operations of a business in conformity with generally accepted accounting principles.

School Districts and Charter Schools, like all other types of businesses, use accounting to record, analyze, and summarize their financial activities and status. Once the information is accumulated, it is the accountant's responsibility to evaluate, interpret, and communicate the results to all interested parties.

School District (governmental accounting) shares many characteristics with commercial accounting, but it has its own information needs and reporting requirements. One need is to enable Districts to determine and demonstrate compliance with finance-related legal, budgetary, contractual provisions, and restrictions on the use of public resources. School District accounting systems, like those of other governmental units, are organized and operated on a *fund* basis and accounting for Districts is referred to as *Fund Accounting*.

In Fund Accounting, a fund is defined as a fiscal and accounting entity which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is a self-balancing set of accounts for recording assets, liabilities, fund balances (or equities), revenue, and expenditures related to a specific funding source. A new fund is established when funding requires that activities related to a particular source of funds be accounted for separately from other activities.

The Uniform Chart of Accounts is organized to use the principles and conventions of Fund Accounting to allow for separate accounting for separate activities and provides for greater fiscal accountability for Districts.

Types of Funds

The following table shows the three categories of funds defined by GAAP and used in the UCOA, the nine types of funds within those three categories, and the measurement focus and basis of accounting used in each.

<u>Fund Type</u>	<u>Fund Type</u>	<u>Measurement Focus</u>	<u>Basis of Accounting</u>
Governmental Funds	General Fund Special Revenue Fund Capital Projects Fund Debt Service Fund Permanent Fund	Current Financial Resources	Modified Accrual
Proprietary Funds	Enterprise Fund Internal Service Fund	Economic Resources	Accrual
Fiduciary Funds	Trust Fund Agency Fund (effective 7/1/20 now referred to as a Custodial Fund)	Economic Resources	Accrual

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Of the nine fund types used by the UCOA, five are **Governmental Funds**:

The **General Fund** is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of a District's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund. A District generally has only one General Fund.

Special Revenue Funds are used to account for specific revenue sources, other than for major capital projects, which are legally restricted to expenditures for specified purposes. Examples include the Feinstein Foundation Fund and the Jesse Turner Award Fund.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by Proprietary Funds and Trust Funds. A District's use of a Capital Projects Fund does not mean that the District should account for all capital acquisition in that fund; routine purchases of capitalizable items are commonly reported in the General Fund. A Capital Projects Fund is typically used for major capital acquisition or construction activities that would distort trend data if not reported separately from a District's operating activities. Examples of such funds are the Vocational School Improvement Fund and the Member Towns Contributions Fund – Capital Projects.

Debt Service Funds are used to account for the accumulation of resources for and the payment of principal and interest on general long-term debt. Debt Service Funds are used when financial resources are being accumulated for principal and interest payments maturing in future years or when required by law. An example is the Member Towns Contributions Fund – Debt Service.

Permanent Funds are used to report resources for which a formal trust agreement exists that are legally restricted to the extent that the earnings, but not the principal, may be used for purposes that support the District's own programs. An example is the Rachel Harris Endowment Fund.

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the District, normally on a full cost-recovery basis. Proprietary Funds are generally intended to be self-supporting.

Two of the nine fund types used in the UCOA are Proprietary:

Enterprise Funds may be used to account for activities for which fees are charged to external users for goods or services. An Enterprise Fund must be used for any activity for which issued debt is backed solely by fees and charges and for any activity for which there is a legal requirement or a policy decision that the cost of providing services, including capital costs such as depreciation or debt service, be recovered through fees or charges. In practice, Enterprise Funds are sometimes used to account for activities that are only partially funded through user fees and charges, to highlight the costs of the services provided by the activity, and to highlight the portion of costs borne by taxpayers. Examples are the Band Camp Fund and the Summer School Program – Remedial.

Internal Service Funds are used to account for goods or services provided on a cost reimbursement basis to other funds or departments within the District and, occasionally, to other agencies. If other agencies are involved, the use of an Internal Service Fund is appropriate only if the District is the predominant participant; otherwise, an Enterprise Fund should be used. The goal of an Internal Service Fund is to measure and recover the full cost of providing goods or services through user fees or charges, normally on a break-even basis, including the cost of capital assets used in providing the service. An example is the Pooling Account.

Fiduciary Funds are used to account for assets held by the District in a trustee or agency capacity for others that cannot be used to support the District's own programs.

Two of the nine funds types used in the UCOA are Fiduciary Funds:

Trust Funds are used to report formal trust arrangements under which principal and interest benefit other individuals, private organizations, or other governments. An example is the Cruise Trust Fund.

Custodial Funds prior to FY 20-21 were known as Agency Funds. Custodial Funds are used to account for resources in which the District's role is custodial, such as the receipt and remittance of fiduciary resources to individuals or other governments. All Assets, Liabilities, Equity, Revenues, and Expenditures are to be reported in Custodial Funds. Previous to FY 20-21, only Assets and Liabilities were reported.

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V. Generally Accepted Accounting Principles

Generally Accepted Accounting Principles or “GAAP”

The term *generally accepted accounting principles* refers to the standards, rules, and procedures that serve as the norm for the fair presentation of financial statements. Conformity with generally accepted accounting principles (“GAAP”) is essential for consistency and comparability in financial reporting.

The Governmental Accounting Standards Board (“GASB”) is the standard-setting body for accounting and financial reporting by state and local governments, including local educational agencies such as Districts and Charter Schools. GASB establishes GAAP for governments in its authoritative statements, interpretations, and technical bulletins.

In cases for which no GASB pronouncement is applicable, other sources of GAAP include industry audit guides, Financial Accounting Standards Board (FASB) pronouncements that have been made specifically applicable to governments, practice bulletins, implementation guides, and accepted practices that are not addressed in authoritative standards but for which a degree of consensus exists among accounting professionals. In the authoritative hierarchy of GAAP, these other sources rank below GASB statements and interpretations.

Generally accepted accounting principles evolve continually in response to changes in the operating and reporting environments.

Governmental Accounting Principles

Principles for governmental accounting and financial reporting have evolved differently from principles for private-sector accounting and financial reporting because of the underlying differences between the governmental and private sector environments. These differences include the following:

- Governments receive significant amounts of their resources from taxes, a process in which there is normally no direct relationship between the amount a taxpayer pays and the services that a taxpayer receives, or from transfers from other levels of government, with no expectation of repayment or of economic benefit proportionate to the resources provided. By contrast, private-sector companies derive most of their revenues through essentially voluntary payments from customers in approximate proportion to the amount of goods or services the customer receives.
- The primary objective of most governmental activities is service to the public, not profit. The primary objective of private-sector companies is maximization of profits for owners or shareholders.
- Governments have a duty to demonstrate that they have complied with budgetary and other legal restrictions on the use of their resources. This duty is referred to as *Fiscal Accountability*.

There are three characteristics unique to governmental accounting and financial reporting:

- A Special Measurement Focus and Basis of Accounting for Governmental Activities –

Some fund types focus on inflows and outflows of *current financial* resources, while others focus on increases and decreases in *economic* resources.

The acceptable bases of accounting are the “Modified Accrual” basis and the “Accrual” basis depending on the particular situation.

- The Use of Fund Accounting

A school district or charter school is not considered to be a single entity for accounting and financial reporting purposes, but rather a collection of separate accounting entities made up of legally constituted Funds.

- Budgetary Reporting

GASB Statement No. 34, applicable to state and local governments, changed the way budget information is reported in the year-end audited financial statements. Previously, governments reported only the final budget along with the actual results of financial operations. Under GASB Statement 34, the budgetary comparison must now include the original budget, the final budget, and the actual results of financial operations for the General and major Special Revenue Funds.

These characteristics are discussed further in a later section of the **UCOA Accounting Manual**.

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VI. Design and Structure of the Chart of Accounts

Overview

The structure and hierarchy of the UCOA is presented below. This structure gives Districts the ability to report accurately and effectively on financial activities, and to segregate and group accounts with the greatest amount of flexibility resulting in the ability to produce the most useful financial reports.

The standardized account code structure fulfills these key objectives.

- Provide more transparent information for administrators, parents, board members, legislators, and other interested parties;
- Develop uniformity of content, methodology, and application;
- Increase accountability by enhancing the quality and quantity of financial information;
- Improve financial data collection, reporting, transmission, accuracy, and comparability among Rhode Island School Districts and Charter Schools;
- Provide isolation of data in segments creating enhanced granularity;
- Utilize the ability to combine segments to address specific questions;
- Enhance comparability of data;
- Allow for more effective analysis when combined with non-accounting data;
- Aid in the creation and development of standard and ad hoc reports within the UCOA and for use in the UCOA Database by using “wildcard” capabilities via the *generational hierarchical numbering methodology*;
- Create a logical framework that can be used to determine where monies for education originate and how they are used;
- Reduce the administrative burden on Districts in preparing required financial reports; and
- Enable Districts to better comply with U.S. generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board.

The required UCOA structure is composed of seven required segments. In addition, two segments, one at the beginning and one at the end of the string, were created and identified for optional use. Districts may add more segments outside the boundaries of the required segments at their discretion.

The structure for the UCOA is presented below. Segments 1 and 9 are usable by Districts at their option. Segments 2 through 8 are required for all Districts and Charter Schools.

Segment	Description	Numbering Methodology Rules	Length	Reportable	Optional
1	ID Field	User-defined	1		1
2	Fund/Subfund	Fixed	8	8	
3	Location	Fixed and Validated	5	5	
4	Function	Fixed	3	3	

Segment	Description	Numbering Methodology Rules	Length	Reportable	Optional
5	Program	Fixed	2	2	
6	Subject	Fixed and Validated	4	4	
7	Object	Fixed and User-defined	5	5	
8	Job Classification	Fixed and Validated	4	4	
9	District-Defined	User-defined	2 - ??		2 - ??
	TOTAL		34 - ??	31	3 - ??

The content of each Segment and examples of each are provided below:

Description	Contents	Examples
ID Field	User-defined	
Fund/Subfund	Type of Source of money/Source of money	Federal or State Agency/Title 1, Rhode Island Foundation
Location	School or Department for which money is being used	ABC Elementary, Superintendents Office
Function	Activity for which money is being used	Face-to-Face Teaching, Transportation
Program	Broad Objective for which money is being used	Regular Education, Special Education
Subject	Curriculum or Detailed Objective for which money is being used	Foreign Language, Baseball, Chorus
Object	Budget Classification for which money is being used	Assets, Liabilities, Equity; Local Taxes, Grants, Food Services; Salaries, Benefits, Telephone
Job Classification	Job Classification for which money is being used for Compensation and Benefits only	Teachers, Aides, Principals, Controllers, Custodians
District-Defined	User-defined	

A detailed description of each Segment and their contents is contained in other sections in the **UCOA Accounting Manual**.

Numbering Methodology

Each segment within the UCOA has varying numbers of components within the Segment. Some Segments also maintain several numbering methodologies and logical hierarchy structures. Within these Segments and components, there are three types of Coding and Number Methodology Rules that are used.

Fixed Code (Fixed) – Codes are defined in the UCOA and cannot be changed.

Validated Flexible (Validated) – Codes can be defined for use by a District, but are subject to pre-use validation by RIDE for purposes of establishing and maintaining consistency of the data for use by all Districts.

User-defined Flexible (User-defined) – Codes that can be defined for use by any District at its discretion.

Key Design Considerations

Two key design features for any uniform chart of accounts is to provide for adequate Segment (or field) lengths and a logical, hierarchy-based numbering methodology. Adequate Segment lengths are necessary to accommodate all of the items that will be tracked and also to provide for internal expansion of those items without modifying the Segment length in the future.

A uniform chart of accounts should be restricted to numbers only to reduce the potential for input errors. By doing so, the Segment length is necessarily limited as follows:

1 character	10 items	(0 to 9)
2 characters	100 items	(00 to 99)
3 characters	1,000 items	(000 to 999)
4 characters	10,000 items	(0000 to 9,999) etc.

A second, but closely related issue is the logic of the numbering methodology used within each Segment. Each Segment should have a hierarchy established so that “*generational hierarchy relationships*” are created by the 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 in the UCOA Database, will dictate which level of information is appropriate to the analysis to be performed.

Most Accounting Systems and Databases have “*wild card*” reporting capabilities. Wild-card capabilities enable the user to isolate the data for reporting purposes. In the example above, one could isolate the

Parent by entering a look-up code of **1??**. The first **Child** above could be isolated by entering a look-up code of **?2?**.

An example of this is provided by the Object codes for Revenues. Under the Revenue from Local Sources (Parent) we find two Children and five Grandchildren as follows:

41000 Revenue from Local Sources

This is a Header or Parent account for accumulation of totals. Entries are not posted to this account, but to the "grandchildren" accounts listed below.

41200 Revenue from Local Governmental Units other than School Districts

This is a Sub-Header account for accumulation of totals. Entries are not posted to this account, but to the "grandchildren" accounts listed below.

41210 Taxes Levied – Other Local Governmental Units

41220 Sales and Use Tax

41230 Income Taxes – Other Local Governmental Units

41300 Tuition

This is a Sub-Header account for accumulation of totals. Entries are not posted to this account, but to the "grandchildren" accounts listed below. .

41310 Tuition from Individuals

41321 Tuition from Other Districts

Note the commonality of the first two digits in all codes (41) for the Parent and the commonality to the third digit to each Grandchild to its higher level Child (2 and 3) for each Child.

Prior to the adoption of UCOA, the segment lengths and numbering methodology used by the Districts was based on the specific needs of those individual Districts. When developing a uniform chart of accounts to provide uniform reporting and analysis of comparable data, the segment lengths used by Districts often need to be expanded to address the larger number of items to be reported by the larger number of reporting entities.

In summary, in order to accomplish the goals and objectives of the UCOA, the length of individual segments must be of sufficient size to provide necessary flexibility.

Further, the content and numbering methodology used in the UCOA must be of sufficient breadth to accommodate the varied needs of both RIDE and each individual District. In most instances, the Districts

increased segment lengths, change descriptions, and/or modified the numbering methodology to adopt UCOA.

Design Features

An important key to a good design of an Accounting System is the ability to not only isolate or segregate data, but also *combine*, *aggregate*, and *disaggregate* data. To attain these goals requires a Chart of Accounts that provides a basis for accomplishing all four criteria and a reporting system that utilizes the power of the Chart of Accounts. Most modern accounting systems support such reporting capabilities.

Therefore, the key is a well-constructed Chart of Accounts plus detailed and consistent methodologies. UCOA supports these four goals through the following features:

- Use of Segments that divide data into logical groupings such as the Funding source, the Program benefited, and the appropriate Location. The UCOA has seven (7) such Segments. This provides both the ability to segregate by, and also the ability to aggregate data with, multiple Segments.
- Use of a numbering system within each Segment that contains a “*generational hierarchy methodology*”, that provides further ability to isolate and combine data.
- Use of a consistent numbering system for each District in the state such that data, when loaded into the UCOA Database, has a common address.

UCOA Account Use Rules

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 segments of the UCOA. Several types of rules have been designed and must be followed in a the ***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.

Building an UCOA Account String

When building a new Account String in compliance with UCOA, 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. 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.
- 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. **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.**
- Correct as needed and repeat as necessary to obtain compliance

UCOA Concepts and Policies

There are a number of Concepts and Policies that 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. The purpose of the UCOA Policies is to address certain attributes and accounting requirements related to Tangible Assets.

UCOA Concepts

The UCOA Concepts are as follows:

- ***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.

- **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.

UCOA Policies

The UCOA Policies are as follows:

- ***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.

The UCOA Capitalization Policy does not designate a dollar value threshold for capitalization of assets; that threshold amount is left to the discretion of each District and Charter School. 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.

* * * * *

VII. Chart of Accounts

Overview

Based on the collective input of the UCOA Workgroup, the structure for the UCOA was resolved to be as follows:

Description	Structure	Number Methodology Rule	Length	Reportable	Optional
ID Field (Optional)	Y	User-defined	1	0	1
Fund / Subfund:			8	8	0
Special Revenue: Federal and State Sources	XX / XX / X / X / XX	Fixed			
Special Revenue: Local Sources	XX / XX / XXXX	Fixed			
All other Fund Types	XX / XXXXXX	Fixed			
Location:			5	5	0
Departments	XX / X / XX	Fixed / Fixed / Validated			
Schools and Other	XX / XXX	Fixed / Validated			
Function	X / X / X	Fixed	3	3	0
Program	X / X	Fixed	2	2	0
Subject	XX / XX	Fixed / Validated	4	4	0
Object:			5	5	0
Balance Sheet	XX / YYY	Fixed / User-defined			
Revenues	X / X / XXX	Fixed / Fixed / Fixed			
Expenditures	X / X / XXX	Fixed / Fixed / Fixed	4	4	0
Job Classification	X / X / XX	Fixed / Fixed / Validated			
District-Defined	YY	User-defined	2 - ??	0	2 - ??
TOTAL			34 - ??	31	3 - ??

A brief description of these Segments follows:

- **ID Field – Identifies the “Company” or “Type” (Optional, but may be required by some District’s Accounting Systems).**
- The Fund (type of source) and Subfund (source) from which monies are being expended.
- The Location (school or department) on which the monies are being used.
- The Function (activity) for which the monies are being used.
- The Program (broad objective) for which monies are used.
- The Subject (curriculum or detailed objective) for which monies are used.
- The Object (budget classification) for which the monies are used.
- The Job Classification (employees) associated with Compensation and Benefits expenditures and (other), associated with all other purposes.
- **District-Defined (Optional) – Code that can be used at the discretion of Districts for items they wish to track separately. 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. Some Districts have opted to use this field to assign Management Responsibility within the Accounting System. There is no required length for this (these) Segment(s), subject only to the capabilities of the District’s Accounting System.**

Each Segment within the UCOA has varying numbers of components within the segment. All Segments maintain specific numbering methodologies (some have several) and a logical hierarchy structure. Within these segments and components, there are three types of Coding and Number Methodology Rules that are used.

Fixed Code (Fixed) – Codes are defined in the UCOA and cannot be changed.

Validated Flexible (Validated) – Codes can be defined for use by a District, but are subject to pre-use validation by RIDE for purposes of establishing and maintaining consistency of the data for use by all Districts.

User-defined Flexible (User-defined) – Codes that can be defined for use by any District at its discretion. The account code structure provides a basis for financial reporting and budgeting. The table below illustrates the required account code format. Each required element must contain the specified *number of digits* and must be in the *specified location* in the account string.

	Assets	Liabilities	Equity	Revenue	Expenditures
Fund/Subfund	XX	XX	XX	XX	XX
	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Location	99997	99997	99997	99998	XXXXXX
Function	997	997	997	998	XXX
Program	97	97	97	98	XX
Subject	9700	9700	9700	9800	XXX
Object	1XXXX	2XXXX	3XXXX	4XXXX	5XXXX
Job Classification	9700	9700	9700	9800	XXXX

Account Descriptions and Naming UCOA Account Strings

UCOA includes specific numbers and specific names for each Account within each Segment. The Segments are to be combined into a string which when placed together represent a single Account String or “Address”. 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 Subfund, 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.

* * * * *

The ID Field Segment

Overview

Several of the accounting systems used by various Districts contain a mandatory ID field at the front end of their chart of accounts. In several cases, this is designed to be a “company” or entity identifier. In others, it is a “transaction type identifier” required by the specific accounting system software used.

RIDE will assign any new numbers that are required for this Segment.

UCOA maintains this feature, which is optional for those that do not require this functionality. The ID field will not be required to satisfy the needs of the UCOA Database, and therefore is **not** a required reporting segment.

Description	Structure	Number Methodology Rule	Length	Reportable	Optional
ID Field (Optional)	Y	User-defined	1	0	1

How the ID Segment is Used

This Segment is required for use by those accounting systems that contain this feature. If your Accounting System does not include this requirement, a District may use it for an alternative purpose, so long as it does not impact the integrity of the UCOA data.

Data Upload Method Rule: *For those that need the ID field, the data in it must be excluded from inclusion in the UCOA Database.*

Flexibility of the ID Segment

This field is flexible and definable by each District that has this software requirement. The field is not required for those Districts whose accounting systems have no such requirements, but may be used for an alternative purpose, so long as it does not impact the integrity of the UCOA data.

List of Accounts – ID Field

Not applicable; specific to individual Districts.

Account Definitions – ID Field

Not applicable; specific to individual Districts.

* * * * *

The Fund (Type) Segment

Although the Fund and Subfund components are considered to be one segment in the UCOA, the functionality and purpose for each is distinctive and requires extensive individual explanation. Accordingly, the Fund and Subfund components are herein described separately.

Overview

A Fund is a fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations. District accounting systems must be organized and operated on a fund basis.

The intent of the Fund segment is to segregate or isolate types of funding and activities that are associated with the various fund types.

The Fund/Subfund is the second segment in the UCOA, but the first one that is required. Most Districts will have the Fund in the first position unless their systems require the use of the ID field.

<i>Description</i>	<i>Structure</i>	<i>Number Methodology Rule</i>	<i>Length</i>	<i>Reportable</i>	<i>Optional</i>
Fund (Type)	XX	Fixed	2	2	0
Subfund	XXXXXX	Fixed	6	6	0
TOTAL	XX / XXXXXX	Fixed	8	8	0

The Fund number is composed of two digits. The first digit provides a Fund Type designation. The second digit, in the case of Special Revenue Funds will designate a funding source, such as the Federal Government or the State Government. In other types, the second digit will have no specific meaning. The numbering methodology and content for this segment is fixed and uniform in the UCOA.

How the Fund Segment is Used

The Funds noted herein and subsequently authorized by RIDE are designated for use by Districts. Certain Funds are required when a District conducts certain activities that meet the criteria for using those Funds.

Only the minimum number of Funds consistent with legal and operating requirements should be established; using unnecessary Funds results in inflexibility, undue complexity, and inefficient financial administration.

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.

[RIDE will assign any new numbers that are required for this segment.](#)

Flexibility of the Fund Segment

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**.

Data Upload Method Rule: If the Fund and Subfund has been bifurcated, they must be rejoined prior to uploading data to the UCOA Database.

List of Accounts - Funds

The following is a list of the Fund Types along with the assigned account number.

Type	No.	Description
	10	General Fund

<i>Type</i>	<i>No.</i>	<i>Description</i>
Governmental Type	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 Type	80	Trust Funds
	90	Custodial Funds

Account Definitions and Rules - Funds

A description of each of the Fund Types and the numbering methodology to be used is presented below.

Governmental Fund Types

10 - General Fund

This fund type is the chief operating fund of the District. It is used to account for all financial resources of the District except for those required to be accounted for in another fund. A District may have only one General Fund, but may subdivide that into sub-funds that roll up to the General Fund. Currently, the only approved General Fund account is:

10 000000 General Fund

20 Series - Special Revenue Funds

This fund type is used to account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds are restricted state or federal grants-in-aid and restricted tax levies.

A separate fund type may be used for each identified restricted source.

The specific Special Revenue Fund Types identified by RIDE for use by Districts are as follows:

<i>No.</i>	<i>Description</i>	<i>Comment</i>
21	Federal Revenue through State	Revenues received from Federal Agencies passed through the State
22	Federal Revenue – Direct from Federal Government	Revenues received from Federal Agencies directly by Districts
23	State Revenue	Revenues received from State Agencies
24	Local Revenue	Revenues received from Local resources including Foundations, Scholarships, Private Grants, and other Local sources
25	Indirect Cost Holding Account	Used as a TEMPORARY Holding Account for accounting for Indirect Costs – Must be adjusted to zero before uploading to the UCOA Database

Examples of each type of Special Revenue Fund types along with specific Subfunds are:

- 21 011100 P.L. 94-142, IDEA Part B - Allocation
- 21 012100 P.L. 94-142, IDEA Part B - Competitive
- 21 013100 P.L. 94-142, IDEA Part B - Targeted
- 21 130000 Advanced Placement Test Fees
- 22 021000 TALL Grant
- 23 051000 Professional Development
- 24 020011 Jesse Turner Award
- 24 032000 Feinstein Foundation
- 24 040005 Donations and Gifts
- 24 050009 Health Care Rebates
- 25 000000 Indirect Cost Holding Account

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.

30 Series - Capital Projects Funds

This fund type is used to account for financial resources to be used to acquire or construct major capital facilities (other than those of Proprietary Funds and Trust Funds). The most common source of capital projects funding is the sale of bonds or other capital financing instruments. May also be used for repairs and maintenance costs. A separate fund may be used for each capital project or one fund may be used.

The three subsets to the 30 Series and currently allowable Capital Project-Type Fund accounts are as follows:

30 000000 Capital Projects

30 000001 Capital Reserve - Fire Safety Code
30 000002 Capital Reserve - School Improvements
30 000003 Capital Reserve - Vehicle Replacement
30 000004 Capital Reserve - Computer Technology
30 000005 Capital Reserve - Land
30 000006 Capital Reserve – Expansion

31 000000 Financed Projects

31 010000 Vocational School Improvement
31 020000 School Housing Aid - Capital Projects
31 020001 School Housing Aid - Capital Projects #2
31 020002 School Housing Aid - Capital Projects #3
31 020003 School Housing Aid - Capital Projects #4
31 020004 School Housing Aid - Capital Projects #5
31 020005 School Housing Aid - Capital Projects #6
31 020006 School Housing Aid - Capital Projects #7
31 030000 Member Towns Contributions - Capital Projects

32 000000 Other Projects

32 000001	Other Capital Projects #1
32 000002	Other Capital Projects #2
32 000003	Other Capital Projects - Not Financed and Housing Aid Ineligible
32 000004	Other Capital Projects - Not Financed and Housing Aid Ineligible - Wireless Classroom Initiative
32 000005	Other Capital Projects - Funded by Impact Fees
32 000006	Other Capital Projects - Not Financed and Housing Aid Ineligible

40 - Debt Service Funds

This fund type is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The use of Debt Service Funds is restricted to Regional School Districts and Charter Schools.

Currently allowable Debt Service Fund accounts are as follows:

- 40 010000 Debt Service
- 40 020000 Debt Service - BAN
- 40 030000 Interest on Investment of BAN
- 40 040000 Member Towns Contributions – Debt Service

50 - Permanent Funds

This fund type is used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the District's programs. This excludes any "scholarship" funds where only the earnings may be distributed – such funds are to be included in Fund Type 90 accounts.

Currently allowable Permanent Fund accounts are as follows:

- 50 00101 D. Stanford Endowment Fund
- 50 01003 Henry and Pepi Silverstein Memorial Endowment
- 50 01200 Rachel Harris Endowment Fund

Proprietary Fund Types

60 - Enterprise Funds

This fund type may be used to account for any activity for which a fee is charged to external users for goods or services. Enterprise Funds are required to be used to account for any activity whose principal revenue sources meet any of the following criteria:

- Debt backed solely by revenues from fees and charges (thus, not debt that is backed by the full faith and credit of the District);
- Legal requirement to recover costs through fees and charges; or
- Policy decision of the governing board of management to recover the costs of providing services through fees or charges.

Some examples of Enterprise Funds are activities such as the food service program, the bookstore operation, the athletic stadium, virtual learning academies, or the community swimming pool.

Examples of Enterprise Fund along with specific Subfunds are:

- 60 060000 Summer School Program - Remedial
- 60 070000 Before and After School Day Care Program
- 60 080000 Band Camp
- 60 250000 June R. Levy Rink Fund

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).*

70 - Internal Service Funds

This fund type may be used to account for any activity within the District that provides goods or services to other funds, departments, component units, or other governments on a cost-reimbursement basis. The use of an internal service fund is appropriate only for activities in which the District is the predominant participant in the activity. Otherwise, the activity should be reported as an Enterprise Fund. Examples of Internal Service Funds are such activities as central warehousing and purchasing, central data processing, and central printing and duplicating.

Currently allowable Internal Service Fund accounts are as follows:

70 000001 Pooling Account

70 000002 Pooling Account #2

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.*

Fiduciary Fund Types

80 - Trust Funds

This fund type is used to account for assets held by a District in a trustee capacity for others (e.g., members and beneficiaries of pension plans, external investment pools, or private purpose trust arrangements) and therefore cannot be used to support the District's own programs. Trust funds are generally accounted for on the economic resources measurement focus and the accrual basis of accounting (except for the recognition of certain liabilities of defined benefit pension plans and certain post-employment healthcare plans). Trust funds include pension trust funds, investment trust funds, and private-purpose trust funds (as described below).

- **Pension Trust Funds.** This fund is used to account for resources that are required to be held in trust for members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other benefit plans. Typically, these funds are used to account for local pension and other employee benefit funds that are provided by a District in lieu of or in addition to any state retirement system.
- **Investment Trust Funds.** This fund is used to account for the external portion (i.e., the portion that does not belong to the District) of investment pools operated by the District.
- **Private-Purpose Trust Funds.** This fund is used to account for other trust arrangements under which the principal and income benefit individuals, private organizations, or other governments.

Examples of Fiduciary Funds along with specific Subfunds are:

80 010000 Cruise Trust

80 030000 Lindsay Trust

80 050000 S. Belle Hendrick Library Trust Fund

90 - Custodial Funds

This Fund Type is used for monies that are held in a Custodial capacity by a District or Charter for individuals, private organizations, or other governments. Custodial Funds may include those used to account for student activities.

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). [END OF MMR008]

Examples of Custodial Funds along with a specific Subfunds are:

90 000001 Custodial Fund – A
90 000018 Custodial Fund – R
90 000055 Custodial Fund – BC

* * * * *

The Subfund Segment

Although the Fund and Subfund components are considered to be one segment in the UCOA, the functionality and purpose for each is distinctive and requires extensive individual explanation. Accordingly, the Fund and Subfund components are herein described separately.

Overview

Subfunds are further divisions of Funds that are reported separately and also directly aligned with only one Fund Type. Subfunds can be bifurcated from the Fund segment to accommodate those Accounting Systems that have length limitations in the Fund segment, but must be combined with the Fund when reporting to the UCOA Database.

The intent of the Subfunds is to isolate specific funding sources according to source of funding and activities in accordance with laws, restrictions, and requirements. Typical uses include separate accounting for grants, capital projects, or other categories, as needed. Each Subfund will align with only one Fund Type according to the intent of the Subfund.

*While the primary focus is and shall remain to be the **source** of the funding, the **activity** is also a key focus and should be used for guidance. Several Subfunds have been designated for use for specific activities. Examples include Subfund 24040019 (Defibrillator Donors), Subfund 24050025 (Special Olympics), and Subfund 24040074 (Library Donors). In these cases, the number of donations is generally larger while the amount of each donation is generally smaller.*

The use of such Subfunds for a particular activity is reasonable and acceptable pursuant to the UCOA guidelines. The use of these types of Subfunds 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 Subfunds are subject to pre-approval by RIDE before use by Districts.

In all cases, the numbering methodology and content for this component will be uniform in the UCOA.

RIDE will assign any new numbers that are required for this Segment.

The Subfund component is composed of six digits preceded by the two-digit Fund Type.

Description	Structure	Number Methodology Rule	Length	Reportable	Optional
Fund (Type)	XX	Fixed	2	2	0
Subfund:			6	6	0
Special Revenue: Federal and State Sources	XX / X / X / XX	Fixed			
Special Revenue: Local Sources	XX / XXXX	Fixed			
All Other Fund Types	XXXXXX	Fixed			

How the Subfund Segment is Used

The Subfunds noted herein and subsequently authorized by RIDE are designated for use by Districts. Specific Subfunds are required when a District conducts activities that meet the criteria for use of each Subfund.

Only the minimum number of Subfunds consistent with legal and operating requirements should be established; using unnecessary Subfunds results in inflexibility, undue complexity, and inefficient financial administration.

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.

For grants provided through the state, RIDE will assign the Fund number which will also be included on the Award Notice.

The numbering methodology of this segment is designed to accommodate the large numbers of grants related to the Special Revenue Funds that will accumulate over many years. For different types of these Fund Types, specific meaning is associated with components within the Subfund segment.

Special Revenue – Federal and State Sources

For Special Revenue Subfunds from **Federal and State Sources** (in Fund Types 21, 22, and 23), the numbering methodology divides this segment into four components as follows:

XX / X / X / XX

For these types of Subfunds, the first component (two digits) represents the type of grant. Examples would include Title I, Title IV, and Early Childhood.

The **second** component (one digit) provides further designation of the category of the grant. Five categories of Federal grants have been identified as “Allocated”, “Competitive”, “Targeted”, “Stimulus” and “Other” to be designated as 1, 2, 3, 4, and 0 respectively.

The **third** component (one digit) represents a further designation of the type of grant. Examples would include Part A for Title I and Part B for Title I, etc.

The **fourth** component (two digits) represents specific goals under the umbrella of the third component.

Examples of Subfunds of this type are:

P.L. 94-142, IDEA Part B – Allocation	21	01	/	1	/	1	/	00
Riter Grant	22	04	/	1	/	0	/	00
Language Assistance	23	04	/	1	/	0	/	00

Special Revenue – Local Sources

For **Special Revenue** Subfunds from **Local Sources** (in Fund Type 24), the numbering methodology divides this segment into two components as follows:

XX / XXXX

Again, specifically relating to Special Revenue Subfunds, the **first** component (two digits) represents the type of grant. Examples would include Foundations, Scholarships, and Private Grants.

The **second** component (four digits) represents a further identity of the type of grant or sources. This allows up to 10,000 specific funds for each type.

Examples of Subfunds of this type are:

United Way – Award #1	24	01	/	2009
Gates Foundation	24	01	/	2011

All Other Fund Types

For other Fund Types where these designations are not necessary, the entire string of 6 digits (XXXXXX) is available to identify the Subfund.

Examples of Subfunds of this type are:

Indirect Cost Holding Account	25	000000
Member Towns Contributions - Capital Projects	31	030000

Debt Service BAN	40	020000
Rachel Harris Endowment Fund	50	001200
Sports Camp	60	130000
George E. Gardiner Trust Fund	80	060000
Custodial Fund F	90	000006

Flexibility of the Subfund Segment

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**.*

Data Upload Method Rule: *If the Fund and Subfund has been bifurcated, they must be rejoined prior to uploading data to the UCOA Database.*

Account Level Use Requirements

Each Segment of the UCOA is unique due to its internal characteristics and content. Different rules have been established for required and optional use of each Segment; and in some cases, within a Segment, different rules may apply. An analysis of this Segment follows.

The Fund/Subfund structure is comprised of eight digits, all of which are required for use in the Accounting System and for reporting to the UCOA Database without variation.

For example, the following is required for Use and Reporting purposes:

21 011100 P.L. 94-142, IDEA Part B – Allocation

List of Accounts - Subfunds

Like the Fund Types, certain Subfunds will act as Header accounts for accumulation of Subfund data. Those are identified as follows:

<i>Fund Type Number</i>	<i>Description</i>	<i>Subfund Header Number</i>
10	General Fund	000000
20	Special Revenue Funds	000000
21	<i>Federal Revenue through State</i>	000000
22	<i>Federal Revenue – Direct from Federal Government</i>	000000
23	<i>State Revenue</i>	000000
24	<i>Local Revenue</i>	000000
25	<i>Indirect Cost Holding Account</i>	000000
30	Capital Projects Funds	000000
31	<i>Financed Projects</i>	000000
32	<i>Other Projects</i>	000000
40	Debt Service Funds	000000
50	Permanent Funds	000000
60	Enterprise Funds	000000
70	Internal Service Funds	000000
80	Trust Funds	000000
90	Custodial Funds	000000

Account Definitions and Rules - Subfunds

10 - 000000 General Fund

This Fund Type is the chief operating Fund of the District. It is used to account for all financial resources of the District except for those required to be accounted for in another Fund. A District may have only one General Fund, but may subdivide that into Sub-Funds that roll up to the General Fund.

20 - 000000 Special Revenue Funds

See Appendix B or the UCOA Workbook for the most current listing of validated Special Revenue Subfund Accounts.

For certain Special Revenue Funds associated with specific types of grants, the accounting for such grants has been divided into five categories – Allocated, Competitive, Targeted, Stimulus, and Other. These are defined as:

- Allocation – Funds distributed to eligible Districts based upon pre-determined federal formulas
- Competitive – Funds that MUST be distributed

- Targeted – Funds that MAY be distributed (State discretion)
- Stimulus – Funds from the 2009 Federal Stimulus Legislation and subsequent stimulus packages grants each of which must be distributed.
- Other – Other Funds not included in the four previous categories.

21 - 000000 **Federal Revenue through State**

22 - 000000 **Federal Revenue – Direct from Federal Government**

23 - 000000 **State Revenue**

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

24 - 000000 **Local Revenue**

24 - 010000 **Local Revenue – Foundations**

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.

24 – 020000 **Local Revenue – Unclassified**

24 - 030000 **Local Revenue – Corporate Grants**

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.**

24 - 040000

Local Revenue – Private Donation and Grants

MMR013 Mandatory Method Rule: The use of Fund 24040005 (Donations and Gifts) may only be used with permission from RIDE.

24 - 050000

Local Revenue – Other Restricted

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. For more information related to Fund Type 2406, refer to **MMR008.**

List of Fund Type 240X Header Accounts

Note: No entries are allowed in these Header Accounts.

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

Examples of Fund Type 2405 Accounts

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

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). [END OF MMR008]

25 - 000000 ***Indirect Cost Holding Account***

26 - 000000 ***Unassigned.***

27 - 000000 ***Unassigned.***

28 - 000000 ***Unassigned.***

29 - 000000 ***Unassigned.***

30 - 000000 ***Capital Projects Funds***

See Appendix B for the most current listing of validated Capital Project Subfund Accounts.

31 - 000000 ***Financed Projects***

32 - 000000 ***Other Projects***

40 - 000000 ***Debt Service Funds***

Debt Service Funds are restricted to use by Regional School Districts and Charter Schools only.

See Appendix B for the most current listing of validated Debt Service Subfund Accounts.

50 - 000000 ***Permanent Funds***

See Appendix B for the most current listing of validated Permanent Subfund Accounts.

60 - 000000 ***Enterprise Funds***

See Appendix B for the most current listing of validated Enterprise Subfund Accounts.

70 - 000000 ***Internal Service Funds***

See Appendix B for the most current listing of validated Internal Service Subfund Accounts.

80 - 000000 ***Trust Funds***

See Appendix B for the most current listing of validated Trust Fund Subfund Accounts.

90 - 000000 Custodial Funds

See Appendix B for the most current listing of validated Custodial Fund Subfund Accounts.

* * * * *

The Location Segment

Overview

The Location represents either a specific school, a department, or a functional activity within a District. 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 Funds/Subfunds.

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, 19, 20, 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 being 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 which functions and activities are not explicitly tracked to a physical location.

In all cases, the numbering methodology and content for this component will be uniform in the UCOA.

RIDE will assign any new numbers that are required for this segment.

Data Upload Method Rule: *The Location segment contains multiple components for use in the local accounting systems, but will be expanded by three digits in the Account String when District ID data is added in the UCOA Database.*

Description	Structure	Number Methodology Rule	Length	Reportable	Optional
Location:			5	5	0
Departments	XX / X / XX	Fixed / Fixed / Validated			
Schools and Other	XX / XXX	Fixed / Validated			

How the Location Segment is Used

The codes noted herein and subsequently authorized by RIDE are designated for use by Districts. Specific location codes are required when a District conducts certain activities that meet the criteria for using those locations.

Only the minimum number of Locations consistent with legal and operating requirements should be established; using unnecessary accounts results in inflexibility, undue complexity, and inefficient financial administration.

The Location codes noted herein and subsequently authorized by RIDE are designated for use by Districts.

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, respectively. **However, the related Location accounts must be changed to 99997 or 99998 as appropriate in the "UCOA Upload File" before transmission to RIDE.***

A generic District site or clearing account may be used to capture costs not readily assignable to a particular site or Department. The codes for the School component will be assigned by each District.

Location Types

The **first** component will be the Location Type identifier, composed of two characters, that specifies the Level of Education (e.g., Elementary, High School, etc.) or an Internal Department type. The numbering methodology and content for this component will be uniform in UCOA.

The following is a list of the Location Types along with the assigned account number.

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

<i>Type</i>	<i>No.</i>	<i>Description</i>
	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, 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

Department Locations

Structure: XX / X / XX

The **second** component and **third** component (combined) is comprised of three digits to identify the specific Department. The codes used for these components are listed below.

For Departments (Type Code 00 to 02), the numbering methodology and content for this component will be uniform in UCOA. Accordingly, the application rule for this component is **Fixed Code**.

The **third** (two digits) component represents an area where more flexibility in numbering is useful for Districts. Accordingly, the applicable rule for this component is **Validated Flexible**.

For Type Code 01 – Education Services

Number	Name
100	Superintendent's Office
200	Staff Development and Support
300	Program and Curriculum Development
400	Student Support Services
500	Extracurricular
600	Health Services
700	Guidance and Social Services
800	Adult and Continuing Education
900	Other

For Type Code 02 – Business Services

Number	Name
000	Other
100	Financial
200	Purchasing
300	Human Resources
400	Technology
500	Operations
600	Transportation
700	Food Service
800	Safety
900	Building Operations

For Type Code 99 – Reserved

Number	Name
996	Fiduciary Activities
997	Balance Sheet Transactions
998	Revenue Transactions
999	Holding Account for Allocations

For Department codes (see Types 00, 01 and 02), each District may use the last two digits (e.g. X01, X26, X54, etc.) for further subdivision. Such accounts must be validated by RIDE.

School and All Other Locations

Structure: XX / XXX

For all other Types Codes, which pertain to specific types of schools, the applicable rule for the second component is **Validated**. That is, each District assigns their own numbers to their school locations which have been validated by RIDE. All “common” locations such as special education centers, private/parochial schools, charter schools, etc., were assigned (**Fixed Code**) numbers by RIDE for consistency.

Flexibility of the Location Segment

All Districts must use the Location codes that are designated herein or subsequently authorized by RIDE. All data submitted to RIDE must be submitted using the Location codes as designated herein.

When the data is loaded in the UCOA Database, the District ID number will be added to the Account String to allow for proper analysis and queries.

Account Level Use Rules and Requirements

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 segments of the UCOA. Several types of rules have been designed and must be followed in a the ***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.

When building a new Account String in compliance with UCOA, 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.**

An analysis of the requirements for this segment follows.

The structure of the Department codes for Central Office, Education Services, and Business Services (Location Types 00, 01, and 02, respectively) allow for further subdivision according to local needs, but must be validated by RIDE for consistency. For reporting to the UCOA Database, any data in subdivision accounts for these Location Types will be included if this level is used.

Optional Detail Account Use Rule: The Location code for Departments is comprised of two components as follows: XX|XXX. The first component is required to be used by all Districts. 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

In this situation, Development Office is part of the Superintendent’s Office. This level of accounting can be maintained by the District, and will be included in the UCOA Database if used.

MMR016 Mandatory Method Rule: The Location accounts for Departments (Types 00-02), Schools (Types 03—15, 17, 23-25, 33-35, and 43-45) 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.

A matrix presentation of these requirements is noted below.

<i>Type</i>	<i>Number Range</i>	<i>Parent</i>	<i>Child</i>
Departments	00 - 02 XXX	YES	Permitted
Schools and Other	03 - 98 XXX	NO	YES
Fiduciary Activities	99 996	NO	YES
Balance Sheet	99 997	NO	YES
Revenue	99 998	NO	YES
Allocations	99 999	NO	YES

LEGEND

NO	Entries at this Level are not allowed
Permitted	Entries at this Level are Permitted, but not Required
YES	Entries at this Level are Required

List of Accounts - Locations

The District ID will be added to the data as it enters the UCOA Database rather than being added to the Account String. Refer to Appendix B for a list of ID Numbers for each District.

Optional Detail Account Use Rule: *For School locations, each District may assign their own numbers to the school locations; accordingly, a list of Schools is not included in the UCOA Accounting Manual.*

All “common” locations for Collaboratives, State Schools, Charter Schools, and Out-of-District Placement Schools have been assigned (**Fixed Code**) numbers by RIDE for consistency. A list of these is provided later in this Section.

In-District, Out-of-District, and Other Locations

MMR337 Mandatory Method Rule: *The In-District and Out-of-District 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) and Location 08902 (Private School – No Assigned Code) which are to be treated as **In-District Locations 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 Fiduciary Activities, Balance Sheet, Revenue and Allocation
accounts

Account Definitions and Rules – Locations

Department Accounts

A description of each of the Location Types and Departments is presented below.

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.

Location Type 00 – Central Office

Pertains to activities and services related to and provided by various administrative departments and functions of a District.

Location Type 00 – Central Office is classified as an In-District Location.

000 Central Office. Costs associated with various functions and activities provided in the central administrative offices of a District.

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.*

Optional Detail Account Use Rule: *This is a Header account, but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional except when application of this rule would violate an Object Intersection Rule. If the optional accounts are used, they will be including in reporting to RIDE.*

001 Main Administration Building. Costs associated with various functions and activities provided in the main administrative building of a District. Individual departments are provided under Location Types 01 (Education Services) and 02 (Business Services).

002 Warehouse Facility. Costs associated with various functions and activities provided in the main warehouse building(s) of a District.

003 Other Building #1. Costs associated with various functions and activities provided in another identified building of a District other than the main administrative

building and warehouse facilities. Provided for Districts to use at their option and discretion as needed.

- 004 Other Building #2.** Costs associated with various functions and activities provided in another identified building of a District other than the main administrative building and warehouse facilities. Provided for Districts to use at their option and discretion as needed.
- 005 Other Building #3.** Costs associated with various functions and activities provided in another identified building of a District other than the main administrative building and warehouse facilities. Provided for Districts to use at their option and discretion as needed.
- 006 Other Building #4.** Costs associated with various functions and activities provided in another identified building of a District other than the main administrative building and warehouse facilities. Provided for Districts to use at their option and discretion as needed.
- 007 Other Building #5.** Costs associated with various functions and activities provided in another identified building of a District other than the main administrative building and warehouse facilities. Provided for Districts to use at their option and discretion as needed.
- 008 Other Building #6.** Costs associated with various functions and activities provided in another identified building of a District other than the main administrative building and warehouse facilities. Provided for Districts to use at their option and discretion as needed.
- 009 Other Building #7.** Costs associated with various functions and activities provided in another identified building of a District other than the main administrative building and warehouse facilities. Provided for Districts to use at their option and discretion as needed.
- 010 Other Building #8.** Costs associated with various functions and activities provided in another identified building of a District other than the main administrative

building and warehouse facilities. Provided for Districts to use at their option and discretion as needed.

011 Other Building #9. Costs associated with various functions and activities provided in another identified building of a District other than the main administrative building and warehouse facilities. Provided for Districts to use at their option and discretion as needed.

012 Other Building #10. Costs associated with various functions and activities provided in another identified building of a District other than the main administrative building and warehouse facilities. Provided for Districts to use at their option and discretion as needed.

Location Type 01 – Education Services

Costs associated specifically with education–related services provided by personnel in various departments generally located in the central administrative offices of a District.

Location Type 01 – Education Services is classified as an In-District Location.

100 Superintendents Office. Internal departments that are focused on providing services directly related to the Superintendents' Office.

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.*

Optional Detail Account Use Rule: *This is a Header account, but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional except when application of this rule would violate an Object Intersection Rule. If the optional accounts are used, they will be including in reporting to RIDE.*

101 School Committee. Costs associated with the operations and activities of the School Committee department.

- 102 Deputy or Assistant Superintendent's Office.** Costs associated with the operations and activities of the Deputy or Assistant Superintendent's Office department.
- 103 Communications.** Costs associated with the operations and activities of the Communications department.
- 104 Office – Director of Programs and Staff.** Costs associated with the operations and activities of the Director of Programs and Staff department.
- 105 Development Office.** Costs associated with the operations and activities of the Development Office department.
- 106 Public Engagement Office.** Costs associated with the operations and activities of the Public Engagement Office department.
- 107 Federal Grants Department.** Costs associated with the operations and activities of the Federal Grants department.
- 108 Office of Leadership Development.** Costs associated with the operations and activities of the Office of Leadership Development department.
- 109 Legal Services.** Costs associated with the operations and activities of the Legal Services department.
- 110 Parent Engagement Office.** Costs associated with the operations and activities of the department of Parent Engagement Office department.
- 111 Transformation Office.** Costs associated with the operations and activities of the department of Transformation Office department.
- 200 Staff Development and Support.** Internal departments that are focused on providing services directly related to the Staff Development and Support department.
- 300 Program and Curriculum Development.** Internal departments that are focused on providing services directly related to

activities of the Program and Curriculum Development department.

Optional Detail Account Use Rule: *This is a Header account, but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional except when application of this rule would violate an Object Intersection Rule. If the optional accounts are used, they will be including in reporting to RIDE.*

- 301 Administrative/Supervisor Career and Technical.** Costs associated with the operations and activities of the Administrative and Supervision of Career and Technical department.
- 302 Middle-level Education Office.** Costs associated with the operations and activities of the department of Middle-level Education Office department.
- 303 Elementary Level Education Office.** Costs associated with the operations and activities of the department of Elementary Level Education Office department.
- 304 Chief Academic Officer.** Costs associated with the operations and activities of the department of Chief Academic Officer.
- 305 Language and Culture.** Costs associated with the operations and activities of the Language and Culture department.
- 306 High School Reform.** Costs associated with the operations and activities of the High School Reform department.
- 307 Assessment Student Performance.** Costs associated with the operations and activities of the Assessment Student Performance department.
- 308 Office of Reading – Language Arts.** Costs associated with the operations and activities of the Office of Reading – Language Arts department.

- 309 Office of Social Studies.** Costs associated with the operations and activities of the Office of Social Studies department.
- 310 Office of Fine Arts.** Costs associated with the operations and activities of the Office of Fine Arts department.
- 311 Office of Math.** Costs associated with the operations and activities of the Office of Math department.
- 312 Office of Science.** Costs associated with the operations and activities of the Office of Science department.
- 313 Office of English.** Costs associated with the operations and activities of the Office of English department.
- 314 Advanced Academic Services.** Costs associated with the operations and activities of the Advanced Academic Services department.
- 315 Office of Music.** Costs associated with the operations and activities of the Office of Music department.
- 316 Visual Arts.** Costs associated with the operations and activities of the Visual Arts department.
- 317 Athletics.** Costs associated with the operations and activities of the Athletics department.
- 318 Summer School.** Costs associated with the operations and activities of the Summer School department.
- 319 Acceleration Zone.** Costs associated with the operations and activities of the Acceleration Zone department.
- 320 Advancement Zone.** Costs associated with the operations and activities of the Advancement Zone department.
- 321 Innovation Zone.** Costs associated with the operations and activities of the Innovation Zone department.

322 Performance Management. Costs associated with the operations and activities of the Performance Management department.

400 Student Support Services. Internal departments that are focused on providing services directly related to Student Support Services activities.

***Optional Detail Account Use Rule:** This is a Header account, but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional except when application of this rule would violate an Object Intersection Rule. If the optional accounts are used, they will be including in reporting to RIDE.*

***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.*

401 Student Support Services and Operations. Costs associated with the operations and activities of the Student Support Services and Operations department.

402 Student Relations Office. Costs associated with the operations and activities of the Student Relations Office department.

403 Registration Center. Costs associated with the operations and activities of the Registration Center department.

404 Drop Out Prevention Office. Costs associated with the operations and activities of the Drop Out Prevention Office department.

405 Office of Administration of Special Education. Costs associated with the operations and activities of the Office of Administration of Special Education department.

406 504 Compliance. Costs associated with complying with the Federal regulations related to Section 504 Compliance department.

407 Medicaid Services Office. Costs associated with providing service and complying with Medicaid regulations and policies related to the Medicaid Services Office department.

500 Extracurricular. Internal departments that are focused on providing services directly related to Extracurricular activities.

600 Health Services. Internal departments that are focused on providing services directly related to Health Services activities.

***Optional Detail Account Use Rule:** This is a Header account, but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional except when application of this rule would violate an Object Intersection Rule. If the optional accounts are used, they will be including in reporting to RIDE.*

601 Health and Physical Education. Costs associated with the operations and activities of the Health and Physical Education department.

700 Guidance and Social Services. Internal departments that are focused on providing services directly related to Guidance and Social Services activities.

800 Adult and Continuing Education. Internal departments that are focused on providing services directly related to Adult and Continuing Education activities.

900 Other. Internal departments that are focused on all other programs and activities related to Education Services not previously described.

Location Type 02 – Business Services

Internal departments that are focused on providing services directly related to operating the business operations of a District.

Location Type 02 – Business Services is classified as an In-District Location.

000 Other. Internal departments that are focused on providing services directly related to other operating administrative and similar functions not described below.

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.

Optional Detail Account Use Rule: This is a Header account, but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional except when application of this rule would violate an Object Intersection Rule. If the optional accounts are used, they will be including in reporting to RIDE.

001 Retirees. Internal department that is focused on providing administrative services directly related to retirees.

MMR022 Mandatory Method Rule: Retirement payments and any related benefit payments made to Retirees are NOT recorded in Location 02001- use Location 18000 only.

100 Financial Office. Includes most financial activities including accounting, budgeting, reporting, and processing insurance claims and settlement claims.

Optional Detail Account Use Rule: This is a Header account, but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional except when application of this rule would violate an Object Intersection Rule. If the optional accounts are used, they will be including in reporting to RIDE.

101 Controllers Office or Business Office. Costs associated with the operations and activities of the Controllers' Office or Business Office department.

102 Budget Office - Local. Costs associated with the operations and activities of the main Budget Office - Local department.

103 Budget Office – Non-Local. Costs associated with the operations and activities of the non-local Business Office – Non-Local department.

104 Accounting Office. Costs associated with the operations and activities of the Accounting Office department.

200 Purchasing Office. Internal departments that are focused on providing services directly related to purchasing activities.

***Optional Detail Account Use Rule:** This is a Header account, but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional except when application of this rule would violate an Object Intersection Rule. If the optional accounts are used, they will be including in reporting to RIDE.*

201 Central Supply - Warehouse. Costs associated with the operations and activities of the Central Supply Warehouse department.

300 Human Resources. Internal departments that are focused on providing services directly related to Human Resources activities.

***Optional Detail Account Use Rule:** This is a Header account, but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional except when application of this rule would violate an Object Intersection Rule. If the optional accounts are used, they will be including in reporting to RIDE.*

301 EEO Office. Costs associated with the operations and activities of the Office of Equal Employment Opportunities department.

400 Technology. Internal departments that are focused on providing services directly related to technology activities. This includes the IT group and costs associated with software that enable remote access to computers in the District.

***Optional Detail Account Use Rule:** This is a Header account, but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional except when application of this rule would violate an Object Intersection Rule. If the optional accounts are used, they will be including in reporting to RIDE.*

401 Data Processing. Costs associated with the operations and activities of the Data Processing department.

402 Educational Technology. Costs associated with the operations and activities of the Educational Technology department.

500 Operations. Internal departments that focuses on providing operations services.

***Optional Detail Account Use Rule:** This is a Header account, but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional except when application of this rule would violate an Object Intersection Rule. If the optional accounts are used, they will be including in reporting to RIDE.*

501 Chief of Operations. Costs associated with the operations and activities of the Chief of Operations department.

600 Transportation. Internal departments that are focused on providing services directly related to Transportation activities.

***Optional Detail Account Use Rule:** This is a Header account, but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional except when application of this rule would violate an Object Intersection Rule. If the optional accounts are used, they will be including in reporting to RIDE.*

601 Crossing Guards. Costs associated with the operations and activities of the Crossing Guards department.

***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.

700 Food Service. Internal departments that are focused on providing services directly related to Food Service activities.

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.

800 Safety. Internal departments that are focused on providing services directly related to Safety activities.

900 Building Operations. Internal departments are that focused on providing services directly related to Building Operations activities.

Optional Detail Account Use Rule: *This is a Header account, but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional except when application of this rule would violate an Object Intersection Rule. If the optional accounts are used, they will be including in reporting to RIDE.*

902 Maintenance. Costs associated with the operations and activities of the Maintenance department.

SCHOOL Type Accounts

A description of each of the Location Types, and Schools is presented below.

Each District should use the School Location code selected by the District or assigned by RIDE.

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 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.

Location Type 03 – Elementary Schools

Schools containing the grades designated by RIDE to be an Elementary School. This category also includes those schools that only contain a Kindergarten class and Pre-school class(es).

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)*

Location Type 03 – Elementary Schools is classified as an In-District Location.

MMR024 Mandatory Method Rule: *For intersection with the Subject Segment, Elementary Schools may **only** intersect with the following Subjects:*

<i>Number</i>	<i>Name</i>
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

<i>Number</i>	<i>Name</i>
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

03999 Elementary Schools Allocation Holding Account. Use of the General Allocation Holding Account (99999) for the Location segment 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 new Limited-Use Allocation Holding Accounts have been added for School Location Types 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 limited to Location Types 03-05 and 09 only.

Use of the Limited-Use Allocation accounts is preferable in situations where costs should be limited to Schools only. Accordingly, Location **03999** may be used to allocate costs to Elementary Schools only where this account is allowed by an Object Intersection Rule.

Location Type 04 – Middle Schools

Schools containing the grades designated by RIDE to be a Middle School.

Location Type 04 – Middle Schools is classified as an In-District Location.

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**.

04999 Middle Schools Allocation Holding Account. *Use of the General Allocation Holding Account (99999) for the Location segment 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 new Limited-Use Allocation Holding Accounts have been added for School Location Types 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 limited to Location Types 03-05 and 09 only.

Use of the Limited-Use Allocation accounts is preferable in situations where costs should be limited to Schools only. Accordingly, Location **04999** may be used to allocate costs to Middle Schools only where this account is allowed by an Object Intersection Rule.

Location Type 05 – High Schools

Schools containing the grades designated by RIDE to be a High School.

Location Type 05 – High Schools is classified as an In-District Location.

MMR026 Mandatory Method Rule: *For intersection with the Subject Segment, High Schools may intersect with any Subject **EXCEPT** for the following Subjects:*

<i>Number</i>	<i>Name</i>
0001	Kindergarten
0002	Pre-Kindergarten

<i>Number</i>	<i>Name</i>
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
0014	Elementary – STEM

05999 **High Schools Allocation Holding Account.** *Use of the General Allocation Holding Account (99999) for the Location segment 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 new Limited-Use Allocation Holding Accounts have been for School Location Types 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 limited to Location Types 03-05 and 09 only.

Use of the Limited-Use Allocation accounts is preferable in situations where costs should be limited to Schools only. Accordingly, Location **05999** may be used to allocate costs to High Schools only where this account is allowed by an Object Intersection Rule.

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).*

Location Type 06 – Alternative Schools/Programs

Schools and Programs that serve a specialized population of students including such programs as educational alternative, alternative discipline programs, and therapeutic programs.

Location Type 06 – Alternative Schools/Programs is classified as an In-District Location.

Location 06101 is assigned as **Virtual Learning Academy** and may be used by any District as a generic location for Virtual Learning activities. All other Location Type 06 accounts may be assigned a name and number at the discretion of the District, provided however, that the following ID's may not be used with Location Type 06: 900, 901, 902, 903, 904, 905, 906, 907, 996, 997, 998, and 999.

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.

Location Type 07 – Other Schools

Schools or locations representing state-run schools and public Schools Districts. All Location Type 07 accounts are considered to be an Out-of-District Location, except for Location 07905 (Homebound Students), which is

always considered to be an In-District Location. Location Type 07 accounts, except for Location 07905 are to be used when tuition is paid by one District to another District.

Location Type 07 – Other Schools is an Out-of-District Location, except that Location 07905 is classified as an In-District Location.

The Location accounts for Districts and State Schools are listed below:

<i>Location Type</i>	<i>District ID</i>	<i>Name</i>	<i>Previous ERIDE Code</i>
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	North Kingstown School District	23
07	240	North Providence School District	24
07	250	North 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	South Kingstown School District	32
07	330	Tiverton School District	33
07	350	Warwick School District	35

<i>Location Type</i>	<i>District ID</i>	<i>Name</i>	<i>Previous ERIDE Code</i>
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 and Technical Center	40
07	410	The Rhode Island School for the Deaf	41
07	420	The Metropolitan Regional Career and 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

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.

Location Type 08 – Non-Public/Private Schools

Privately operated schools and schools run by other agencies such as church organizations.

Location Type 08 – Other Schools is classified as an Out-of-District Location, except that Locations 08902 and 08999 are classified as In-District Locations.

Refer to the latest **UCOA Workbook** available from RIDE for Location Type 08 Schools. 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.

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.

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).

Location Type 09 – Preschools

Preschools that "belong" to the District. A Pre-school is defined as including only pre-school age groups and includes those classes held in free-standing a Pre-school facility and those housed within Elementary, Middle or High School facilities. All other Preschools that do not "belong" to the District (governed or owned separately) are accounted for in Location Type 08 (Non-Public/Private Schools).

Location Type 09 – Pre-Schools is classified as an In-District Location.

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:

<i>Number</i>	<i>Name</i>
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

Location Type 10 – Charter Schools

Privately or publicly managed Charter Schools that "belong" to or, although independent, are part of a District and independent Charter Schools.

Location Type 10 – Charter Schools is classified as an Out-of-District Location.

The School Location accounts for Charter Schools are listed below:

<i>Location Type</i>	<i>School ID</i>	<i>Name</i>
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

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.

Location Type 11 – Collaboratives

Collaboratives that are authorized by legislation to provide services to public school districts. Locations in the 11800 Series are for those Collaboratives located within the state. Locations in the 11900 Series are for those Collaboratives located outside the state.

Location Type 11 – Collaboratives is classified as an Out-of-District Location.

The Common School Location accounts for Collaboratives are listed below:

<i>Location Type</i>	<i>School ID</i>	<i>Name</i>
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)

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.

Location Type 12 – RIDE

Refers to the State Department of Education or RIDE.

Location Type 12 – RIDE is classified as an Out-of-District Location.

The Location accounts for RIDE are listed below:

<i>Location Type</i>	<i>School ID</i>	<i>Name</i>
12	600	RI Department of Education

Location Type 13 – Public Schools – Out of State

Refers to the public schools that are located in other States.

Location Type 13 – Public Schools – Out of State is classified as an Out-of-District Location.

The Location account are listed below:

<i>Location Type</i>	<i>School ID</i>	<i>Name</i>
13	001	Fall River, MA
13	002	Bellingham Public Schools, MA

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.*

Location Type 14 – Adult Education

Refers to the Adult Education programs. Location Type 14 is used only with Location 906 (Adult Education). Location 14906 will most often be used with Program 61 (Adult Education) and Subjects 2701 (Adult Education) and 2500 (Non-Instruction), but may be used with other Programs and Subjects where required by an Object Intersection Rule or with another Program if needed to fulfill the *Essence of the Flavor Concept*.

Location Type 14 – Adult Education is classified as an In-District Location.

MMR046 Mandatory Method Rule: For Administrative Costs for Adult Education use only Location 01800 only.

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.

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

Segment	Accounts	Notes
Program	20	
Subject	21XX	Subject 2100 Series only
Program	40	
Subject	2701	Subject 2701 only
Program	10 Series, 30, 70, 80, and 90	
Subject	2701	Subject 2701 only
Program	61	Noted Accounts only
Subject	See Note	Any allowable by Object Intersection Rule except for 2100 series and 0600 series

Location Type 15 – Transportation for Out-of-District Locations

Refers to costs associated with transportation of Students to schools and locations outside of District facilities. Location Type 15 is used only with Location 902 (Private School – No Assigned Code). Districts may use specific Out-of-District locations in Location Types 07-08 and 10-13, or alternatively use Location 15902 for Out-of-District locations.

Location Type 15 – Transportation for Out-of-District Locations is classified as an Out-of-District Location.

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.

Location Type 16 – Payments for Debt Service

Used for all principal and interest payments related to Debt Service Funds and debt in other funds. Used exclusively with ID Type 000 (16000) and Objects in the 58300 Series (Debt-Related Expenditures/Expenses).

Location Type 16 – Payment for Debt Services is classified as an Other Location.

Location Type 17 – Summer and Other Camps

Use this Location exclusively for costs associated with Summer Camps and Other Camps provided by the District for the benefit of the community.

Location Type 17 – Summer and Other Camps is classified as an In-District Location.

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.

Location Type 18 – Payment for Retiree Benefits

Location Type 18 – Payment for Retiree is classified as an Other Location.

Used for all payments to Retirees (Job Classification 5100 Series). Used only with ID Type 000 (18000) 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 Benefit account that is directly related to the Compensation Object accounts listed above.

MMR022 Mandatory Method Rule: Retirement payments and any related benefit payments made to Retirees are NOT recorded in Location 02001- use Location 18000 only.

Location Type 19 – Interagency Fund Transfers

Used for all payments to other Agencies such as a Town or Municipality. Used only with ID Type 000 (19000) and Object 59110 (Interagency Fund Transfers Out). Location 19000 is also used with Object 45210 (Interagency Fund Transfers In) in place of Location 99998.

Location Type 19 – Interagency Fund Transfers is classified as an Out-of-District Location.

Location Type 20 – Other State Agencies

Used for all payments to State Agencies such as the Office of Postsecondary Commissioner, and other agencies of the State Government of Rhode Island as appropriate. Used only with ID Type 000 (20000).

Location Type 20 – Other State Agencies is classified as an Out-of-District Location.

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).

21-22 Unassigned. Contact RIDE for Validation.

Location Types 23-25 – Summer School

MMR050 Mandatory Method Rule: For Administrative Costs for Summer School use Locations 01300 or 01318 only.

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.

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

Segment	Accounts	Notes
Program	20	
Subject	21XX	Subject 2100 Series only
Program	40	
Subject	2702	Subject 2702 only
Program	10 Series, 30, 70, 80, and 90	
Subject	2702	Subject 2702 only
Program	62	Noted Accounts only
Subject	See Note	Any allowable by Object Intersection Rule except for 2100 series and 0600 series

Location Type 23 – Summer School – Elementary School Students

Refers to Summer School programs for the benefit of Elementary School students, irrespective of the actual School facility used. For example, classes for Elementary School students may be held in a High School facility, and so forth.

Location Type 23 is used only with Location 907 (Summer School) 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 and such identification of such 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.

Location Type 23 will most often be aligned with Program 62 (Summer School) and Subject 2702 (Summer School) but may be used with other Programs and Subjects where required by an Object Intersection Rule or with another Subject if needed to fulfill the Essence of the Flavor Concept. The use of this Location Type related to After School activities for to Elementary School Students is required.

Location Type 23 – Summer School – Elementary School Students is classified as an In-District Location.

Location Type 24 – Summer School – Middle School Students

Refers to Summer School programs for the benefit of Middle School students, irrespective of the actual School facility used. For example, classes for Middle School students may be held in a High School facility, and so forth.

Location Type 24 is used only with Location 907 (Summer School) 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 and such identification of such 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.

Location Type 24 will most often be aligned with Program 62 (Summer School) and Subject 2702 (Summer School) but may be used with other Programs and Subjects where required by an Object Intersection Rule or with another Subject if needed to fulfill the Essence of the Flavor Concept. The use of this Location Type related to After School activities for to Middle School Students is required.

Location Type 24 – Summer School – Middle School Students is classified as an In-District Location.

Location Type 25 – Summer School – High School Students

Refers to Summer School programs for the benefit of High School students, irrespective of the actual School facility used. For example, classes for High School students may be held in an Elementary School facility, and so forth.

Location Type 25 is used only with Location 907 (Summer School) 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 and such identification of such 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.

Location Type 25 will most often be aligned with Program 62 (Summer School) and Subject 2702 (Summer School) but may be used with other Programs and Subjects where required by an Object Intersection Rule or with another Subject if needed to fulfill the Essence of the Flavor Concept. The use of this Location Type related to After School activities for to High School Students is required.

Location Type 25 – Summer School – High School Students is classified as an In-District Location.

Location Types 26-32 – Unassigned

Types 26-32 Unassigned. Contact RIDE for Validation.

Location Types 33-35 – After School

MMR051 Mandatory Method Rule: For Administrative Costs for After School use any allowable Location Type 01 account.

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.

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

Segment	Accounts	Notes
Program	20	
Subject	21XX	Subject 2100 Series only
Program	40	
Subject	2703	Subject 2703 only
Program	10 Series, 30, 70, 80, and 90	
Subject	2703	Subject 2703 only
Program	63	Noted Accounts only
Subject	See Note	Any allowable by Object Intersection Rule except for 2100 series and 0600 series

Location Type 33 – After School – Elementary School Students

Refers to After School programs for the benefit of Elementary School students, irrespective of the actual School facility used. For example, After School activities for Elementary School students may be held in a High School facility, and so forth.

Location Type 33 is used only 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 such 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.

Location Type 33 will most often be aligned with Program 63 (Before School) and Subject 2703 (After School) but may be used with other Programs and Subjects where required by an Object Intersection Rule or with another Subject if needed to fulfill the Essence of the Flavor Concept. The use of this Location Type related to After School activities for to Elementary School Students is required.

Location Type 33 – After School – Elementary School Students is classified as an In-District Location.

Location Type 34 – After School – Middle School Students

Refers to After School programs for the benefit of Middle School students, irrespective of the actual School facility used. For example, After School activities for Middle School students may be held in a High School facility, and so forth.

Location Type 34 is used only 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 248) is used for After School activities and such identification of such school is necessary, the proper Location to be used would be 34248. 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.

Location Type 34 will most often be aligned with Program 63 (Before School) and Subject 2703 (After School) but may be used with other Programs and Subjects where required by an Object Intersection Rule or with another Subject if needed to fulfill the Essence of the Flavor Concept. The use of this Location Type related to After School activities for to Middle School Students is required.

Location Type 34 – After School – Middle School Students is classified as an In-District Location.

Location Type 35 – After School – High School Students

Refers to After School programs for the benefit of High School students, irrespective of the actual School facility used. For example, After School activities for High School students may be held in an Elementary School facility, and so forth.

Location Type 35 is used only 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 123) is used for After School activities and such identification of such school is necessary, the proper Location to be used would be 35123. 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.

Location Type 35 will most often be aligned with Program 63 (Before School) and Subject 2703 (After School) but may be used with other Programs and Subjects where required by an Object Intersection Rule or with another Subject if needed to fulfill the Essence of the Flavor Concept. The use of this Location Type related to After School activities for to High School Students is required.

Location Type 35 – After School – High School Students is classified as an In-District Location.

Location Types 36-42 – Unassigned

Types 36-42 Unassigned. Contact RIDE for Validation.

Location Types 43-45 – Before School

MMR342 Mandatory Method Rule: For Administrative Costs for Before School use any allowable Location Type 01 account.

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.

Below is a use-matrix for the Program and Subject Segments for complying with the various Before 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

Segment	Accounts	Notes
Program	20	
Subject	21XX	Subject 2100 Series only
Program	40	
Subject	2704	Subject 2704 only
Program	10 Series, 30, 70, 80, and 90	
Subject	2704	Subject 2704 only
Program	64	Noted Accounts only
Subject	See Note	Any allowable by Object Intersection Rule except for 2100 series and 0600 series

Location Type 43 – Before School – Elementary School Students

Refers to Before School programs for the benefit of Elementary School students, irrespective of the actual School facility used. For example, Before School activities for Elementary School students may be held in a High School facility, and so forth.

Location Type 43 is used only 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 such 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.

Location Type 43 will most often be aligned with Program 64 (Before School) and Subject 2704 (Before School) but may be used with other Programs and Subjects where required by an Object Intersection Rule or with another Subject if needed to fulfill the Essence of the Flavor Concept. The use of this Location Type related to Before School activities for to Elementary School Students is required.

Location Type 43 – Before School – Elementary School Students is classified as an In-District Location.

Location Type 44 – Before School – Middle School Students

Refers to Before School programs for the benefit of Middle School students, irrespective of the actual School facility used. For example, Before School activities for Middle School students may be held in a High School facility, and so forth.

Location Type 44 is used only 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 248) is used for Before School activities and such identification of such school is necessary, the proper Location to be used would be 44248. 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.

Location Type 44 will most often be aligned with Program 64 (Before School) and Subject 2704 (Before School) but may be used with other Programs and Subjects where required by an Object Intersection Rule or with another Subject if needed to fulfill the Essence of the Flavor Concept. The use of this Location Type related to Before School activities for to Middle School Students is required.

Location Type 44 – Before School – Middle School Students is classified as an In-District Location.

Location Type 45 – Before School – High School Students

Refers to Before School programs for the benefit of High School students, irrespective of the actual School facility used. For example, Before School activities for High School students may be held in an Elementary School facility, and so forth.

Location Type 45 is used only 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 123) is used for Before School activities and such identification of such school is necessary, the proper Location to be used would be 45123. 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.

Location Type 45 will most often be aligned with Program 64 (Before School) and Subject 2704 (Before School) but may be used with other Programs and Subjects where required by an Object Intersection Rule or with another Subject if needed to fulfill the Essence of the Flavor Concept. The use of this Location Type related to Before School activities for to High School Students is required.

Location Type 45 – Before School – High School Students is classified as an In-District Location.

Location Types 46-98 – Unassigned

Types 46-98 *Unassigned. Contact RIDE for Validation.*

Location Type 99 – Reserved for Special Use

Reserved for use with the following accounts:

996 Fiduciary Activities. Location 99996 may be used as an alternative with any Fund and Object 59701 (Expenditures related to Fiduciary Activities). See the Object Intersection Rules if Object 59701 for more details.

For the avoidance of doubt, Location 99996 may only be used

with Object 59701 and may not be used with any other Expenditures or Revenue and Balance Sheet transactions.

997 Balance Sheet Transactions. This account is to be used to capture all Balance Sheet Object transactions and all transactions with Objects 59101-59109 (Fund Transfers Out) and 60000 (Indirect Costs – Accelegrants Reporting).

998 Revenue Transactions. This account is to be used to capture all Revenue Object transactions.

999 General and School Allocation Holding Account. The General Allocation Holding Account is for items that are specifically identified and allowed to use this account for further allocation within the Function segment. Refer to the section on Allocations for further information. Useable accounts are limited to the following:

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 limited to Location Types 03-05 and 09 only.

99999 General Allocation Holding Account – will allocate to all In-District Schools and Location Types 00-02.

Location Type 99 – Reserve for Special Use is classified as an Other Location.

Common School Number ID's

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:

<i>Location Type</i>	<i>School ID</i>	<i>Name</i>
08	900	Private School – Budget use Only
03-06, 09-10, 12-13	901	Home Schooling
08 & 15	902	Private School – No Assigned Code
33-35	903	After School Programs
43-45	907	Before School Programs
07	905	Homebound/Home Instruction
14	906	Adult Education
23-25	907	Summer School
03	999	Elementary Schools Allocation Holding Account
04	999	Middle Schools Allocation Holding Account
05	999	High Schools Allocation Holding Account
08	999	In-District Schools Allocation Holding Account
99	999	General Allocation Holding Account

900 Private School – No Assigned Code - TEMPORARY. Used exclusively with Location Type 08 as a Temporary account for Budget use only.

901 Home Schooling. Used for those students who are taught at home pursuant to State law and District policy.

902 Private School – No Assigned Code. Used exclusively with Location Type 08 (Non-Public/Private Schools) and Location Type 15 (Transportation – Out of District Locations) as alternatives to using specific Out-of-District locations.

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).*

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.

903 After School Programs. Used exclusively with Location Types 33 through 35 for After School activities.

MMR051 Mandatory Method Rule: For Administrative Costs for After School use any allowable Location Type 01 account.

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.

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

Segment	Accounts	Notes
Program	20	
Subject	21XX	Subject 2100 Series only
Program	40	
Subject	2703	Subject 2703 only
Program	10 Series, 30, 70, 80, and 90	
Subject	2703	Subject 2703 only
Program	63	Noted Accounts only
Subject	See Note	Any allowable by Object Intersection Rule except for 2100 series and 0600 series

904 Before School Programs. Used exclusively with Location Types 43 through 45 for Before School activities.

MMR342 Mandatory Method Rule: *For Administrative Costs for Before School use any allowable Location Type 01 account.*

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.

905 Homebound/Home Instruction. Used for those students who are temporarily homebound due to injury or circumstance and requires home instruction. Use exclusively with Location Type 07.

906 Adult Education. Used for costs associated with *educational activities* related to Adult Education. Used exclusively with Location Type 14 only. For *administrative activities*, use only Location 01800 (Adult and Continuing Education) as allowed.

MMR046 Mandatory Method Rule: *For Administrative Costs for Adult Education use only Location 01800 only.*

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.

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

Segment	Accounts	Notes
Program	20	
Subject	21XX	Subject 2100 Series only
Program	40	
Subject	2701	Subject 2701 only
Program	10 Series, 30, 70, 80, and 90	
Subject	2701	Subject 2701 only
Program	61	Noted Accounts only
Subject	See Note	Any allowable by Object Intersection Rule except for 2100 series and 0600 series

907 Summer School. Used for costs associated with Summer School educational activities. Use exclusively with Location Types 23-25.

MMR050 Mandatory Method Rule: For Administrative Costs for Summer School use Locations 01300 or 01318 only.

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.

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 |

Segment	Accounts	Notes
Program	20	
Subject	21XX	Subject 2100 Series only
Program	40	
Subject	2702	Subject 2702 only
Program	10 Series, 30, 70, 80, and 90	
Subject	2702	Subject 2702 only
Program	62	Noted Accounts only
Subject	See Note	Any allowable by Object Intersection Rule except for 2100 series and 0600 series

* * * * *

The Function Segment

Overview

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 six broad areas. The numbering methodology and content for this Segment will be uniform in the UCOA.

RIDE will assign any new numbers that are required for this Segment.

<i>Description</i>	<i>Structure</i>	<i>Number Methodology Rule</i>	<i>Length</i>	<i>Reportable</i>	<i>Optional</i>
Function	X / X / X	Fixed	3	3	0

How the Function Segment is Used

The Function codes noted herein and subsequently authorized by RIDE are designated for use by Districts. Specific Function codes are required when a District conducts certain activities that meet the criteria for using those functions.

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.*

Only the minimum number of Functions consistent with legal and operating requirements should be established; using unnecessary accounts results in inflexibility, undue complexity, and inefficient financial administration.

Flexibility of the Function Segment

All Districts must use the Functions that are designated herein or subsequently authorized by RIDE. All data submitted to RIDE must be submitted using the Function codes as designated herein.

No additions may be made without authorization from RIDE.

Account Level Use Rules and Requirements

Each Segment of the UCOA is unique due to its internal characteristics and content. Different rules have been established for required and optional use of each segment; and in some cases, within a Segment, different rules may apply.

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 segments of the UCOA. Several types of rules have been designed and must be followed in a the **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.

When building a new Account String in compliance with UCOA, 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.**

An analysis of the requirements for this Segment follows.

The Function structure is comprised of three components - Parent, Child, and Grandchild. The Parent and Child accounts are only used for Reporting purposes. All entries must be made at the Grandchild Level.

A matrix presentation of these requirements is noted below.

<i>Number Range</i>	<i>Parent</i>	<i>Child</i>	<i>Grandchild</i>
All	NO	NO	YES

LEGEND

NO	Entries at this Level are not allowed
Permitted	Entries at this Level are Permitted, but not Required
YES	Entries at this Level are Required

List of Accounts - Functions

LEGEND

PARENT	No Entries at this Level
CHILD	No Entries at this Level
GRANDCHILD	Entries Only at this Level

Note: All accounting entries are to be made at the detail or Grandchild Level only. The Parent and Child accounts are to be used for roll-up reporting purposes only.

<i>No.</i>	<i>Level</i>	<i>Name</i>
000	Grandchild	None (Limited and Restricted Use)
100	PARENT	Instruction
110	Child	Face-to-Face Teaching
111	Grandchild	Instructional Teachers
112	Grandchild	Substitutes
113	Grandchild	Instructional Paraprofessionals
120	Child	Classroom Materials
121	Grandchild	Pupil-Use Technology and Software
122	Grandchild	Instructional Materials, Trips, and Supplies
200	PARENT	Instructional Support
210	Child	Pupil Support
211	Grandchild	Guidance and Counseling
212	Grandchild	Library and Media
213	Grandchild	Extracurricular
214	Grandchild	Student Services – Instructional Related
215	Grandchild	Academic Interventions
216	Grandchild	Student Health Services – Medical

<i>No.</i>	<i>Level</i>	<i>Name</i>
220	Child	Teacher Support
221	Grandchild	Curriculum Development
222	Grandchild	In-Service, Staff Development, and Support
223	Grandchild	Sabbaticals
230	Child	Program Support
231	Grandchild	Program Management
232	Grandchild	Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers
240	Child	Assessments
241	Grandchild	Academic Student Assessment
300	PARENT	Operations
310	Child	Non-Instructional Student Support
311	Grandchild	Transportation
312	Grandchild	Food Service
313	Grandchild	Safety
320	Child	Facilities
321	Grandchild	Building Upkeep, Utilities, and Maintenance
330	Child	Business Services
331	Grandchild	Data Processing and Data Management
332	Grandchild	Business Operations
400	PARENT	Other Commitments (Non-Operating)
410	Child	Contingencies
411	Grandchild	Budgeted Contingencies
420	Child	Capital
421	Grandchild	Debt Service
422	Grandchild	Capital Projects
430	Child	Out-of-District Obligations
431	Grandchild	Public, Parochial, Private, and Charter School Pass-Throughs
432	Grandchild	Retiree Benefits and Other
433	Grandchild	Enterprise and Community Service Operations
440	Child	Legal Obligations
441	Grandchild	Claims and Settlements
500	PARENT	Leadership
510	Child	School Management
511	Grandchild	Principals and Assistant Principals
512	Grandchild	School Office

<i>No.</i>	<i>Level</i>	<i>Name</i>
520	Child	Program/Operations Management
521	Grandchild	Deputies, Senior Administrators, Researchers, and Program Evaluators
530	Child	District Management
531	Grandchild	Superintendent and School Board
532	Grandchild	Legal
900	Child	Reserved
997	Grandchild	Reserved for Balance Sheet Transactions
998	Grandchild	Reserved for Revenue Transactions

Function Account Definitions

A description of each of the Function codes is presented below.

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.

Account Definitions and Rules - Functions

Function 000 – None

The None account is for Objects that are specifically identified and allowed to be use with this account.

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 account.

<i>A/C No.</i>	<i>Name</i>
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

100 Instruction. The functions and activities associated with direct instruction of students.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

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.

General Function/Subject Rule: 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.

110 Face-to-Face Teaching. The functions and activities associated with direct instruction of students involving face-to-face teaching.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Function 111 – Instructional Teachers

The salaries and related employment costs for teachers who interact with pupils face-to-face or via electronic means. Include classroom, hospital, and homebound teachers and the cost of travel for hospital, homebound, and itinerant teachers. Also include the cost of third-party instructional services for district students (e.g., advanced college courses or specialized classes provided by another district).

Include only the teaching portion of expenditures for department chairpersons who also teach.

Also contains 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 is missing, use instead Function 213 (Extracurricular).

Also includes 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.

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).

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.

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.

Function 112 – Substitutes

Salaries and related employment costs for Certified Substitute Teachers (Job Classes 1294-1299 only). Non-certified Substitute Teachers are recorded in Function 113 (Paraprofessionals).

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.

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 Appointments 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).*

Function 113 – Instructional Paraprofessionals

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.

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.*

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).

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.

120 Classroom Materials. The functions and activities associated with direct instruction of students related to classroom materials.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Function 121 – Pupil-Use Technology and Software

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.

MMR056 Mandatory Method Rule: *Functions in the 100 series 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.*

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** charge 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.*

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.*

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.*

Function 122 - Instructional Materials, Trips, and Supplies

The functions and activities for the cost of instructional materials and supplies and staff dedicated to managing the selection of those materials and supplies including: 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. Only the costs of tests are charged to this Function.

Also includes costs of field trips that are instruction related.

Food used in instructional programs should be included.

Includes instructional materials, field trips, supplies, and instructional equipment used for instructional purposes by teachers and students.

Includes equipment used for presentations by master teachers, televisions dedicated to the classroom, and equipment used for distance learning instruction.

Includes the salaries and employment costs of staff that manage classroom materials.

MMR056 Mandatory Method Rule: Functions in the 100 series 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.

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.

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.

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.

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.

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.

200 Instructional Support. The functions and activities associated with instructional support for instruction of students including the cost of preparing pupils to learn, preparing teachers to be good instructors, and administering programs to reap intended results.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

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.

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.

General Function/Subject Rule: *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.*

210 Pupil Support. The functions and activities associated with instructional support of students including preparing students for learning by nurturing students' mental and physical well-being.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Function 211 - Guidance and Counseling

The functions and activities for the salaries and related employment costs of guidance counselors who provide counseling to the general student population, outside of the classroom. Also includes field support coordinators who work directly with guidance counselors, and can include guidance and counseling administrators in the central office. Professional service costs related to standardized academic student assessments, such as state proficiency testing, are also included.

School-to-Career Staff, if not doing Face-to-Face Instruction are charged to Function 211; if they are doing Face-to-Face Instruction, use instead Function 111 (Instructional Teachers), 112 (Substitutes), or 113 (Paraprofessionals).

Function 122 must be used for in-class Guidance-related activities for Instructional Materials, Trips, and Supplies, instead of Function 211.

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.*

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).*

Function 212 - Library and Media

The functions and activities for salaries and related employment costs of librarians and/or Library Science Teachers, and support staff. Also includes the cost of library-related equipment, library books, publications, periodicals, searchable databases, DVD's, CD's, films, and library office costs.

Library software and computers housed in the library are also included.

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.*

Function 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. Includes the costs of sports camps provided only for the students of the District; if provided to the Community-at-large, use Function 433 (Enterprise and Community Service Operations).

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.*

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.*

MMR093 Mandatory Method Rule: *Costs related to extracurricular transportation are charged to Function 213 (Extracurricular). Do **not** use Function 311 (Transportation) 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.

Function 214 - Student Services – Instructional Related

The functions and activities for salaries and related employment costs of 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.

Includes learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development.

Also contains data processing expense related to attendance, scheduling, and report cards; graduation expenses and honors programs, and stipends paid to teachers for parent teacher conferences.

Include costs of Interpreters and Translators utilized for parent contacts and outreach programs. Also include costs for obtaining background checks for Volunteers (the purpose is related to the welfare and education of students).

Includes community outreach services directed at the families of students.

Includes scholarship amounts awarded to students with Object 53218 (Student Assistance).

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.

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.

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.

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.

Function 215 - Academic Interventions

The functions and activities for salaries and related employment costs of teachers, counselors, and others relating to preparing, maintaining, and discussion of Academic Intervention plans for students. Also, include costs for teachers who teach Remediation Skills for all subjects as part of the regular classroom time during the school day. Further, use Function 215 to track “Evidence Based Interventions” for which the research design is acceptable, applied quality data has been analyzed by experts, and for such data has been peer-reviewed.

Function 216 - Student Health Services – Medical

The functions and activities for salaries and related employment costs of nurses and medical staff. Include herein all costs related to providing those services including services and supplies.

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.

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.

220 Teacher Support. The functions and activities associated with instructional support of students that prepares teachers to be good instructors.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Function 221 - Curriculum Development

The functions and activities for 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).

If these duties are performed by District Leadership members such as the Assistant Superintendent, and such duties meet or exceed the criteria of the 20% Hands-On Rule, salary and benefit costs should be prorated between Function 221 and Function 531 (Deputies, Senior Administrators,

Researchers, and Program Evaluators). Includes expenditures for purchased curriculums and purchased curriculum services. Also includes department head stipends.

Further includes 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.

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.*

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.*

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.*

Function 222 - In-Service, Staff Development, and Support

The functions and activities for the following:

- the cost of in-service training and other types of staff development (provided either in-house or by outside providers)
- teacher mentoring program costs and teacher trainer costs
- substitute teachers used to cover teachers who are attending in-service or staff development
- teachers who train other teachers
- math and literacy coaches and the value of non-teaching periods for this purpose
- non-instructional paraprofessionals, aides, and graders assigned to teachers.
- web-based software system used to track professional development activities.

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.

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.

Function 223 - Sabbaticals

The functions and activities for sabbatical-related expenditures related to qualified staff in furtherance of their studies or other personal goals. Also includes studies designed to contribute to the professional competence of the instructional staff within the District based on District initiatives, and pursuant to an Academic Fellowship in lieu of Sabbatical leave.

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.

230 Program Support. The functions and activities associated with

instructional support of students including the support of specific defined programs to help enhance student achievement.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Function 231 - Program Management

The functions and activities for the salaries and related employment costs of staff or contract fees of outside specialists who develop, monitor, and maintain defined categorical programs (e.g., Directors of Special Education, Chapter 1/Title I, or General Education). This account also includes indirect costs, technical services, office costs, and clerical costs associated with program management activities. This may include, for example, the staff costs of maintaining an IEP (Individual Education Plan) program 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 transitional services for training students for jobs, readiness, and placement skills.

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).*

Function 232 - Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers

The functions and activities for the salaries and related employment costs or contract fees of 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.

Includes the cost of personal student attendants. Special education paraprofessionals who do not serve as an Instructional Paraprofessional are charged to this account. Also includes non-Special Education paraprofessionals who provide Personal Care Attendant services (such as a toileting aide. Additionally, one-on-one personal attendants directed by an IEP are charged to Function 232.

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).

MMR081 Mandatory Method Rule: Omitted Intentionally – Previous content combined with MMR091. Refer to MMR091.

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.

240 Assessments. The functions and activities associated with developing and providing assessments for students.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Function 241 - Academic Student Assessment

The functions and activities for 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. Includes costs for those that "proctor" exams. Also includes indirect costs, technical services, office costs, and clerical costs associated with assessment activities.

Includes the salaries of "Graduation by Proficiency" teachers.

300 Operations. The functions and activities necessary to bring together all the required elements to support the "business" of educating pupils: students, teachers, fixed assets, technology, finance and reporting, and facilities.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

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.

General Function/Subject Rule: 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.

310 Non-Instructional Student Support. The functions and activities associated with Non-Instructional Student Support services relating to transportation, food service, and safety.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Function 311 - Transportation

The functions and activities associated with costs of student transportation. Includes salaries for bus drivers and their related employment costs, transportation contracts, the administrators who oversee all or a portion of transportation services, bus monitors' salaries, and the staff who oversee all or a portion of bus monitor services (such as business managers). Also includes the maintenance and operating costs associated with bus operations.

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 **not** charged to Function 311 (Transportation). Charge those costs to Function 313 (Safety).*

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.*

- 1. 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.

- 2. The District shall determine a reasonable Estimated Useful Life of such purchased buses.*
- 3. 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.*
- 4. 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.*
- 5. 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.

MMR099 Mandatory Method Rule: *Costs related to bus monitors are charged to Function 311 (Transportation). Do not use Function 313 (Safety) 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.*

Function 312 - Food Service

The functions and activities for costs of food service operations. Includes central and on-site food preparation salaries and related employment costs, food service contracts, and administrators who oversee all or a portion of food services.

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.*

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.

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.

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).

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.

Function 313 - Safety

The functions and activities for the cost of safety personnel (salaried or contracted), the cost of safety devices, and the maintenance of safety equipment in schools and in buses. Includes crossing guards, school

security personnel (including police details relating to school functions), and related equipment (such as fire alarms and security systems).

MMR094 Mandatory Method Rule: Costs related to crossing guards are charged to Function 313 (Safety). Do **not** use Function 311 (Transportation) 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.

320 Facilities. The functions and activities for 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.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Function 321 - Building Upkeep, Utilities, and Maintenance

The functions and activities for costs associated with running the day-to-day operations of facilities. Includes the cost of utilities, desks, chairs, furniture, and fixtures.

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.

330 Business Services. The functions and activities associated with District Business Services including the costs associated with data processing, payroll, human resources, accounting and finance, procurement, tax collection, and other business operations.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Function 331 - Data and Technology Management

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. Include the salaries and related employment costs, equipment costs, and related maintenance contracts.

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.

General Function/Location Rule: 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.

Function 332 - Business Operations

The functions and activities associated with the cost of Business Offices (e.g., payroll, human resources, accounting and finance, and procurement). Includes the salaries and related employment costs, office expenses, and all other departmental costs. Also includes interest payments on short-term or revolving lines of credit used to fill funding gaps between receipts of tax revenues.

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.

General Function/Location Rule: The Function 332 Location Rule. Generally, Function 332 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.

400 Other Commitments (Non-Operating). Includes the costs of other commitment expenditures that do not directly relate to the day-to-day operations of the educational enterprise.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

410 Contingencies. The functions and activities associated with legal or other contingencies identified by the District.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Function 411 - Budgeted Contingencies

The amount reserved for contingencies or undesignated uses.

420 Capital. The functions and activities associated with capital outlays and costs of previously acquired capital.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Function 421 - Debt Service

The functions and activities 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 includes building and land leases.

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.*

MMR107 Mandatory Method Rule: *Expenditures for 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.*

Function 422 - Capital Projects

The functions and activities associated with 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, those costs are charged to Function 321 (Building Upkeep, Utilities, and Maintenance). Use Function 422 only if the item is included in the District budget.

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.

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.

430 Out-of-District Obligations. Out-of-District Obligations are expenditures that are passed-through the District to of an organization outside of the District. These are contractual obligations requiring a current period expenditure, but for which the benefit to students is provided by the other organization.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Function 431 - Public, Parochial, Private, and Charter School Pass Throughs

The functions and activities associated with expenditures that are paid by the 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)
- 08 – Non-Public/Private Schools
- 10 – Charter Schools
- 11 – Education Service Agencies (Collaboratives)
- 13 – Public Schools – Out of State
- 15 – Transportation - Out-of-District Locations
- 19 – Interagency Transfers Out

Example Expenditures include non-public textbooks, special and career and technical education out-of-district tuition and the related transportation costs, and 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.

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).

Function 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 accounts.

General Function/Job Classification Rule: *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.*

Function 433 - Enterprise and Community Service Operations

Enterprise: 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. Enterprise activities may also include a community swimming pool, and ice skating rink, or day care program when fees are charged with the intent to finance the activities or to recover costs.

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).

Community Service: Includes the functions and activities concerned with providing services to the *community at large* that are provided without cost recovery intent. Examples include a community swimming pool, a recreation program for the elderly, summer and other camps, and a child care center for working mothers or parents. Includes the costs of sports camps provided the Community-at-large; if provided only for the students of the District, use Function 213 (Extracurricular).

For expenditures from grants or other donations provided by unrelated agencies or entities related to Community Outreach Programs use Object 58903 (Community Outreach Services). Such services include direct assistance to support families in need of food, rental, utilities assistance, and reimbursement of personnel costs related to services responding to COVID-19 impacts.

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).

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.

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.

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.

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).

440 Legal Obligations. Costs associated with litigation awards and similar obligations.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Function 441 - Claims and Settlements

Specific litigation awards or settlement of obligations resulting in the outlay of cash. Includes the current portion of court awards and grievance settlements that extend beyond a current fiscal period. Also includes retroactive pay recorded in Object 51135 (Retroactive Salary).

500 Leadership. The functions and activities associated with school-based instructional leaders, and district-wide leaders and policy makers responsible for overseeing and managing the education process.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

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.*

510 School Management. The functions and activities associated with instructional and operational leaders of schools — principals and assistant principals; and their related office and support staff costs.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Function 511 - 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. Assistant Principals for Guidance are also included in this Function.

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.*

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.*

General Function/Subject Rule: 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.*

Function 512 - School Office

The functions and activities associated with salaries and related employment costs for administrative support staff for the principal and assistant principals. Also includes the general office expenditures for the school office such as supplies, copier lease and maintenance agreements, equipment, postage, etc.

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.*

General Function/Subject Rule: *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.*

520 Program/Operations Management. The functions and activities associated with the costs of Administrators who manage programs, not staff or students in schools.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Function 521 - Deputies, Senior Administrators, Researchers, and Program Evaluators

The functions and activities associated with the office costs and salaries and related employment costs of deputy superintendents, assistant superintendents, senior administrators, research staff, public relations, and program evaluators.

The personnel noted are considered to function as the superintendent's cabinet or the central office are included in Function 521. 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.

General Function/Subject Rule: *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.*

530 District Management. The functions and activities associated with the costs of Administrators who manage the District and who set District and Program policy. This Function also includes legal activities and related costs.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Function 531 - Superintendent and School Board

The functions and activities associated with the salaries and related employment costs of the Superintendent and the School Board. Also includes salaries and related employment costs of the staff who support the Superintendent and the School Board and all related office costs. Include the umbrella and the errors and omissions insurance costs.

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.*

General Function/Subject Rule: 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.*

Function 532 - Legal

The functions and activities associated with the salaries and related employment costs of Legal Department staff or contracted legal services; and the office and support staff costs that support this function.

General Function/Subject Rule: 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.*

900 Reserved. Reserved for special purposes.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Function 997 - Balance Sheet Transactions

This account is to be used to capture all Balance Sheet Object transactions and all transactions with Object 59101-59109 (Fund Transfers Out) and 60000 (Indirect Costs – Accelegrants Reporting).

Function 998 - Revenue Transactions.

This account is to be used to capture all Revenue Object transactions.

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.*

* * * * *

The Program Segment

Overview

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 the UCOA.

[RIDE will assign any new numbers that are required for this segment.](#)

The Program Segment is comprised of two digits.

<i>Description</i>	<i>Structure</i>	<i>Number Methodology Rule</i>	<i>Length</i>	<i>Reportable</i>	<i>Optional</i>
Program	X / X	Fixed	2	2	0

How the Program Segment is Used

The Programs noted herein and subsequently authorized by RIDE are required when a District conducts activities that meet the criteria for use of each Program.

Only the minimum number of Programs consistent with legal and operating requirements should be established; using unnecessary accounts results in inflexibility, undue complexity, and inefficient financial administration.

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.*

Flexibility of the Program Segment

All Districts must use the Programs that are designated herein or subsequently authorized by RIDE. All data submitted to RIDE must be submitted using the Program codes as designated herein. No additions may be made without authorization from RIDE.

Account Level Use Rules and Requirements

Each Segment of the UCOA is unique due to its internal characteristics and content. Different rules have been established for required and optional use of each segment; and in some cases, within a Segment, different rules may apply.

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 segments of the UCOA. Several types of rules have been designed and must be followed in a the ***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.

When building a new Account String in compliance with UCOA, 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.**

An analysis of the requirements for this segment follows.

A matrix presentation of these requirements is noted below.

<i>Type</i>	<i>Number Range</i>	<i>Parent</i>	<i>Child</i>
All Expenditures	0 X to 9 6	Permitted	YES
Balance Sheet	97	NO	YES
Revenue	98	NO	YES
Allocations	99	NO	YES

LEGEND

NO	Entries at this Level are not allowed
Permitted	Entries at this Level are Permitted, where a Child Account does not exist
YES	Entries at this Level are Required

List of Accounts - Programs

The programs and the codes to be used are as follows:

LEGEND and ACCOUNT USE DEFINITION

PARENT	Parent Account - Entries Required where a Child Account does not exist
Child	Child Account - Entries Required if Child Account exists

Note: Accounting entries should be made at the lowest level possible; at the Child Level where a Child exists, otherwise entries can be made at the Parent Level.

<i>Number</i>	<i>Level</i>	<i>Name</i>
00	PARENT	Other Programs
10	PARENT	Regular Elementary/Secondary Education Programs
11	Child	Gifted and Talented
12	Child	At Risk/Alternative Education Programs
13	Child	PBGR (Performance Based Graduation Requirements)
14	Child	Early Intervening Services
20	PARENT	Special Education
30	PARENT	Career and Technical Education Programs
40	PARENT	Bilingual/ESL Education
50	PARENT	Non-Public School Programs
61	Child	Adult Education (<i>Mandatory Use Required</i>)
62	Child	Summer School (<i>Mandatory Use Required</i>)
63	Child	After School (<i>Mandatory Use Required</i>)
70	PARENT	Community/Junior College Education Programs
80	PARENT	Community Services Programs

<i>Number</i>	<i>Level</i>	<i>Name</i>
90	PARENT	Co-Curricular and Extracurricular Activities
97	PARENT	Balance Sheet Transactions
98	PARENT	Revenue Transactions
99	PARENT	Allocation Holding Account

The following Program accounts were added in 2009 pursuant to the ARRA regulations. Effective July 1, 2015, the use of these accounts is no longer mandated or permissible.

<i>Number</i>	<i>Level</i>	<i>Name</i>
16	Child	Regular Education—Teacher Quality & Equitable Distribution
17	Child	Regular Education—PK-20 Data Systems
18	Child	Regular Education—High Quality Assessments
19	Child	Regular Education—Improving Student Achievement
26	Child	Special Education—Teacher Quality & Equitable Distribution
27	Child	Special Education—PK-20 Data Systems
28	Child	Special Education—High Quality Assessments
29	Child	Special Education—Improving Student Achievement
36	Child	Career and Technical Education—Teacher Quality & Equitable Distribution
37	Child	Career and Technical Education—PK-20 Data Systems
38	Child	Career and Technical Education—High Quality Assessments
39	Child	Career and Technical Education—Improving Student Achievement
46	Child	Bilingual/ESL—Teacher Quality & Equitable Distribution
47	Child	Bilingual/ESL—PK-20 Data Systems
48	Child	Bilingual/ESL—High Quality Assessments
49	Child	Bilingual/ESL—Improving Student Achievement
56	Child	Non-Public—Teacher Quality & Equitable Distribution
57	Child	Non-Public—PK-20 Data Systems
58	Child	Non-Public—High Quality Assessments
59	Child	Non-Public—Improving Student Achievement
66	Child	Adult Ed, Summer School, and After School—Teacher Quality & Equitable Distribution
67	Child	Adult Ed, Summer School, and After School—PK-20 Data Systems
68	Child	Adult Ed, Summer School, and After School—High Quality Assessments
69	Child	Adult Ed, Summer School, and After School—Improving Student Achievement

Account Definitions and Rules – Programs

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 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.

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.

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.

~~Districts providing 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).~~

~~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.~~

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).

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.

Program 11 - Gifted and Talented Programs

Activities designed for students who exhibit gifted and talented behavior. Such behaviors reflect an interaction among three basic clusters of human traits: above average general and/or specific abilities, high levels of task commitment, and high levels of creativity. Individuals capable of developing gifted behavior are those possessing or capable of developing this composite set of traits and applying them to any potentially valuable area of human performance. Persons who manifest or are capable of developing an interaction among the three clusters require a wide variety of educational opportunities and services that are not ordinarily provided through regular instructional programs.

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.

Program 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.

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.

Program 13 - PBGR (Performance Based Graduation Requirements)

Activities related to mandated Performance Based Graduation Requirements (PBGR) for high school students. Also includes Extended Day programs such as the Credit Recovery program designed to improve students' success toward graduation.

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.

Program 14 - Early Intervening Services Programs

Early Intervening Services (EIS) applies to any general education students, grades K-12, who received academic and/or behavioral interventions provided through Coordinated Early Intervening Services (CEIS) funds from IDEA Part B; or who benefitted from teachers or other support staff who received CEIS funded professional development related to the delivery and evaluation of academic or behavioral interventions.

These interventions include:

Behavior/social emotional: Interventions provided to general education students to address behavioral and/or social emotional

needs (can include social skills, behavior management, counseling, etc.).

Math: Interventions provided to general education students to improve and support math skills.

Reading: Interventions provided to general education students to improve and support reading skills.

Oral: Interventions provided to general education students to improve and support oral language skills (can include articulation, pragmatic language, etc.).

Writing: Interventions provided to general education students to improve and support writing skills.

Other academic: Interventions provided to general education students to improve and support other academic skills besides math, reading, oral language, writing (can include general education students who receive instruction from staff specially trained with EIS funds within one year from the date of training).

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.

Program 20 - Special Education Programs

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. The following are types of categories included in Special Education.

Mental retardation means significantly sub-average general intellectual functioning, existing concurrently with deficits in adaptive behavior and manifested during the developmental period that adversely affects a child's educational performance.

Orthopedic impairment means a severe orthopedic impairment that adversely affects a child's educational performance. The term includes impairments caused by a congenital anomaly (e.g., clubfoot, absence of some member), impairments caused by disease (e.g., poliomyelitis, bone tuberculosis), and impairments from other causes (e.g., cerebral palsy, amputations, and fractures or burns that cause contractures).

Emotional disturbance is defined as follows:

- (i) A condition exhibiting one or more of the following characteristics over a long period of time and to a marked degree that adversely affects a child's educational performance:
 - (A) An inability to learn that cannot be explained by intellectual, sensory, or health factors.
 - (B) An inability to build or maintain satisfactory interpersonal relationships with peers and teachers.
 - (C) Inappropriate types of behavior or feelings under normal circumstances.
 - (D) A general pervasive mood of unhappiness or depression.

(E) A tendency to develop physical symptoms or fears associated with personal or school problems.

(ii) The term includes schizophrenia. The term does not apply to children who are socially maladjusted, unless it is determined that they have an emotional disturbance.

Developmental delay programs are for children aged 3 through 9 who are experiencing developmental delays, as defined by the state and as measured by appropriate **diagnostic** instruments and procedures, in one or more of the following areas: physical development, cognitive development, communication development, social or emotional development, or adaptive development.

Specific learning disability is defined as follows:

(i) A disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or do mathematical calculations, including conditions such as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia.

(ii) Does not include learning problems that are primarily the result of visual, hearing, or motor disabilities; of mental retardation; of emotional disturbance; or of environmental, cultural, or economic disadvantage.

Multiple disabilities means concomitant impairments (e.g., mental retardation-blindness, mental retardation-orthopedic impairment), the combination of which causes such **severe** educational needs that the student cannot be accommodated in special education programs solely for one of the impairments. The term does not include deaf-blindness.

Hearing impairment means impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance.

Other health impairment means having limited strength, vitality, or alertness, including a **heightened** alertness to environmental stimuli that result in limited alertness with respect to the educational environment, and that—

(i) is due to chronic or acute health problems such as asthma, attention deficit disorder or attention deficit hyperactivity disorder, diabetes, epilepsy, a heart condition, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, or sickle cell anemia; and

(ii) adversely affects a child's educational performance.

Visual impairment, including blindness, means impairment in vision that, even with correction, adversely affects a child's educational performance. The term includes both partial sight and blindness.

Autism means a developmental disability significantly affecting verbal and nonverbal **communication** and social interaction, generally evident before age 3 that adversely affects a child's educational performance. Other characteristics often associated with autism are engagement in repetitive activities and stereotyped movements, resistance to environmental change or change in daily routines, and unusual responses to sensory experiences. The term does not apply if a child's educational performance is adversely affected primarily because the child has an emotional disturbance, as defined herein.

Deaf-blindness means concomitant hearing and visual impairments, the combination of which causes such severe communication and other developmental and educational needs that the child cannot be accommodated in special education programs solely for children with deafness or children with blindness.

Traumatic brain injury means an acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affects a child's educational performance. The **term** applies to open or closed head injuries resulting in impairments in one or more areas, such as cognition; language; memory; attention; reasoning; abstract thinking; judgment; problem-solving; sensory, perceptual, and motor abilities; psychosocial behavior; physical functions; information processing; and speech. The term does not apply to brain injuries that are congenital or degenerative or to brain injuries induced by birth trauma.

Speech or language impairment means a communication disorder, such as stuttering, **impaired** articulation, language impairment, or voice impairment that adversely affects a child's educational performance.

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.

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).

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.

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.

Program 30 - Career and Technical Education Programs

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 in the following 16 career cluster areas:

Agriculture and Natural Resources. Activities that prepare students for a wide range of agriculturally related careers from veterinarian to underground mine mechanic.

Architecture and Construction. Activities that prepare students for careers in the construction industry such as plumber, painter, construction manager, and architect.

Arts, Audio Visual, Technology, and Communication. Activities that prepare students for careers in arts and communication, including writing, editing, radio and television broadcasting, acting, and music.

Business and Administration. Activities that prepare students for careers in business-related areas, such as administrative support, accounting, management, and supervision.

Education and Training. Activities that prepare students for careers in education, such as teacher, librarian, coach, and counselor.

Finance. Activities that prepare students for careers in the financial services industry, including insurance services, financial analysis, and banking.

Government and Public Administration. Activities that prepare students for public service careers, such as legislator, urban planner, city manager, and parks/recreation director.

Health Science. Activities that prepare students for careers in the health services industry, including nursing, medicine, physical therapy, pharmacy, and medical support.

Hospitality and Tourism. Activities that prepare students for careers in the hospitality and tourism industry, such as travel agent, food preparation worker, hotel manager, and bartender.

Human Services. Activities that prepare students for careers in community services, such as social worker, religious worker, recreation worker, and clergy.

Information Technology. Activities that prepare students for careers in the information technology services area, including working with databases, designing software, and programming and repairing computers.

Law and Public Safety. Activities that prepare students for careers in legal and protective services, such as correction officer, police officer, lawyer, and judge.

Manufacturing. Activities that prepare students for careers in traditional industries such as steel and textiles or cutting-edge industries such as aerospace and electronics.

Retail/Wholesale Sales and Service. Activities that prepare students for careers in the sales and service industry, such as marketing/public relations manager, real estate agent, hairdresser, retail salesperson, and telemarketer.

Scientific Research and Engineering. Activities that prepare students for careers in science and engineering, including chemical, civil, and mechanical engineering; biological and chemical sciences; surveying; and astronomy.

Transportation, Distribution, and Logistics. Activities that prepare students for careers in the transportation industry, such as aircraft mechanic, railroad conductor, school bus driver, truck driver, and ship pilot.

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.

*~~Districts providing 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).~~*

~~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.~~

General Program/Subject Rule: *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.*

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.

Program 40 - Bilingual/ESL Education Programs

Activities for students from homes where the English language is not the primary language spoken.

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.

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.*

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.

Program 50 - Non-Public School Programs

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.

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.*

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).*

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.

Program 60 - OMITTED INTENTIONALLY – DO NOT USE

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. This accounts listed in the "60" series shall be used where appropriate.

Program 61 - Adult Education Programs

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. Programs include activities to foster the development of fundamental tools of learning; prepare students for a postsecondary career; prepare students for postsecondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interests; or enrich the aesthetic qualities of life.

Programmatic costs for Adult Education will always be aligned with Location 14906 (Adult Education) for classes or with Location 01800 (Adult and Continuing Education) for administrative costs.

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 accounts in the Subject 2100 series accounts must be used.

- Unless the Object Intersection Rule of the Object used specifies otherwise, for non-Special Education related costs, 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.
- 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*, the use of most Subject accounts is allowed, unless the Object Intersection Rule of the Object used, specifies otherwise.

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.*

Program 62 - Summer School Programs

Classes and activities that relate specifically to Summer School programs. Used exclusively with Location Types 23-25 and ID 907, for example 23907 (Elementary Schools), 24907 (Middle Schools), or 25907 (High Schools), and with Locations 01300 or 01318 related to Administrative costs.

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 accounts in the Subject 2100 series must be used.

- Unless the Object Intersection Rule of the Object used specifies otherwise, for non-Special Education related costs, 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.
- 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 Before School Locations.

With application of the *Essence of the Flavor Concept*, the use of most Subject accounts is allowed, unless the Object Intersection Rule of the Object used, specifies otherwise.

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.*

Program 63 - After School Programs

Classes and activities that relate specifically to After School programs. Used exclusively with Location Types 33-35 and ID 903, for example 33903 (Elementary Schools), 34903 (Middle Schools), or 35903 (High Schools), and with allowable Location Type 01 accounts for Administrative costs.

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 accounts in the Subject 2100 series must be used.

- Unless the Object Intersection Rule of the Object used specifies otherwise, for non-Special Education related costs, 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.
- 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 Before School Locations.

With application of the *Essence of the Flavor Concept*, the use of most Subject accounts is allowed, unless the Object Intersection Rule of the Object used, specifies otherwise.

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.*

Program 64 - Before School Programs

Classes and activities that relate specifically to Before School programs. Used exclusively with Location Types 43-45 and ID 904, for example 43904 (Elementary Schools), 44904 (Middle Schools), or 45904 (High Schools), and with allowable Location Type 01 accounts for Administrative costs.

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 accounts in the Subject 2100 series must be used.

- Unless the Object Intersection Rule of the Object used specifies otherwise, for non-Special Education related costs, use Program 63 (After 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 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*, the use of most Subject accounts is allowed, unless the Object Intersection Rule of the Object used, specifies otherwise.

Program 70 - Community/Junior College Education Programs

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.

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).*

Program 80 - Community Services Programs

Activities that are not directly related to the provision of educational services in a District. Community Service activities are performed without the intent to recover costs, and fees charged are not intended to finance the activities. 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. Descriptions of several types follow:

Community Recreation. Activities concerned with providing recreation for the community as a whole or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools, and similar programs.

Civic Services. Activities concerned with providing services to civic affairs or organizations. This program area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.

Public Library Services. Activities pertaining to the operation of public libraries by a District or the provision of library services to the general public through the school library. Included are such activities as budgeting, planning, and augmenting the library's collection in relation to the community and informing the community of public library resources and services.

Custody and Child Care Services. Activities pertaining to the provision of programs for the custodial care of children in residential day schools or child-care centers that are not part of, or directly related to, the instructional program and where the attendance of the children is not included in the attendance figures for the District.

Welfare Activities. Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance; salaries paid to students for work performed (whether for the District or for an outside concern); and funds for clothing, food, or other personal needs.

Other Community Services. Activities provided to the community that are not otherwise classified.

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).*

Program 90 - Co-Curricular and Extracurricular Activity Programs

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.

MMR130 Mandatory Method Rule: *Programs 97, 98, and 99 are NOT to be rolled up to Program 90 for reporting purposes.*

General Program/Subject Rule: *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.*

Program 97 - Balance Sheet Transactions

This account should be used to capture Balance Sheet Object Code transactions.

Program 98 - Revenue Transactions

This account is to be used to capture Revenue Object Code transactions.

Program 99 - Allocation Holding Account

This account is be used for capturing data from specifically identified Object codes for further allocation within the Program segment. Refer to the section on Allocations for further information.

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.*

* * * * *

The Subject Segment

Overview

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.

RIDE will assign any new numbers that are required for this segment.

Example accounts are noted below: (Parent: Child)

1413 Career and Technical Education: Business Education
2210 Co-Curricular Activities - Athletics: Football - Coed
2315 Co-Curricular Activities – Non-Athletics: Student Council

Description	Structure	Number Methodology Rule	Length	Reportable	Optional
Subject	XX / XX	Fixed / Validated	4	4	0

The **first** component is comprised of two digits and represents major categories of subjects, such as Mathematics, Science, or Special Education.

The **second** component is comprised of two digits and represents subcategories of the major subjects. This **optional** component was created to provide additional flexibility to Districts for local purposes. This component is not a requirement of the UCOA; however its use must be governed by logical application and consistency.

Optional Detail Account Use Rule: Numerous Subject areas have been identified that are intended to capture the costs associated with these topics. The last two digits of each Subject area are provided to allow Districts the opportunity to drill-down their detail at a deeper level where possible and necessary for the District's internal requirements, except in those Account Series where detail is mandated (See the Mandatory Method Rule immediately below).

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.

How the Subject Segment is Used

The Subjects noted herein and subsequently authorized by RIDE are designated for use by Districts. Specific Subjects are required when a District conducts activities that meet the criteria for use of each Subject.

Only the minimum number of Subjects consistent with legal and operating requirements should be established; using unnecessary accounts results in inflexibility, undue complexity, and inefficient financial administration.

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.***

MMR136 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.*

Flexibility of the Subject Segment

All Districts must use the Subjects that are designated herein or subsequently authorized by RIDE. All data submitted to RIDE must be submitted using the Subject codes as designated herein. No additions may be made without authorization from RIDE.

Account Level Use Rules and Requirements

Each Segment of the UCOA is unique due to its internal characteristics and content. Different rules have been established for required and optional use of each segment; and in some cases, within a Segment, different rules may apply.

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 segments of the UCOA. Several types of rules have been designed and must be followed in a the **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.

When building a new Account String in compliance with UCOA, 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.**

An analysis of the use requirements for this segment follows.

LEGEND

NO	Entries at this Level are not allowed
Permitted	Entries at this Level are Permitted, but not Required
YES	Entries at this Level are Required

List of Accounts - Subjects

LEGEND and ACCOUNT USE DEFINITION

A matrix presentation of these requirements is noted below.

<i>Type</i>	<i>Number Range</i>	<i>Parent</i>	<i>Child</i>
Hospitalized – Non Special Education Students	0030	NO	Required
Special Education	21 XX	NO	Required
Adult Ed,	2701	NO	Required
Summer School	2702	NO	Required
After School	2703	NO	Required
Before School	2704	NO	Required
Balance Sheet	9700	Required	N/A
Revenue	9800	Required	N/A
Allocations	9900	Required	N/A
All Others	00 - 20 XX and 22 – 26; 28-30 XX	YES	Permitted

Note: Accounting entries can be made at the detail or Child Level where a Child exists; otherwise entries should be made at the Parent Level. Listed below are the Parent Level accounts only and the specific Child accounts that are mandatory. Descriptions of Parent and Child accounts are provided below this table.

<i>No.</i>	<i>Name</i>
0000	General Education
0030	Hospitalized – Non-Special Education Students (<i>Mandatory Use Required</i>)
0100	Agriculture
0200	Art
0300	Business
0400	Distributive/Marketing Education
0500	English Language Arts
0600	ESL and Bilingual
0700	Foreign Languages
0800	Guidance
0900	Health Occupations Education
1000	Physical Curriculum
1100	Health Education
1200	Physical Education and Health
1300	Family and Consumer Education
1400	Career and Technical Education
1500	Mathematics
1600	Music/Theatre and Performing Arts/Drama
1700	Natural Sciences
1800	Office Occupations
1900	Social Sciences
2000	Technical Education/Computer Technology

<i>No.</i>	<i>Name</i>
2100	Special Education (<i>Mandatory Use Required in Detail Accounts</i>)
2101	General Education with Supports and Services - School Year (Census Cost Centers 32202 and 32221)
2102	General Education with Supports and Services - Extended School Year (Census Cost Centers 32222 and 32221)
2103	Special Class - School Year (Census Cost Centers 32203, 32205, and 32218)
2104	Special Class - Extended School Year (Census Cost Centers 32204, 32206, and 32219)
2105	Non-Public Day, Non-Beneficiary - Extended School Year (Census Cost Center 32209)
2106	Non-Public Day, Non-Beneficiary - School Year (Census Cost Center 32208)
2107	Homebound/Hospitalized (Census Cost Center 32207)
2108	Non-Public Day, Beneficiary - School Year (Census Cost Center 32210)
2109	Non-Public Day, Beneficiary - Extended School Year (Census Cost Center 32217)
2110	Pre-School, Part-Time - School Year (Census Cost Center 32213)
2111	Resident Schools - Non-Beneficiary (Census Cost Center 32212)
2112	Resident Schools - Beneficiary (Census Cost Center 32211)
2113	Pre-School, Full Time School Year and/or Extended School Year (Census Cost Center 32214)
2114	IEP Service for Non-Public Students (Census Cost Center 32215)
2115	Service Plans for Non-Public Students (Census Cost Center 90000)
2119	Services for Orientation and Mobility
2120	Social Work Services (Census Cost Center 32615)
2121	Psychological Services (Census Cost Center 32640)
2122	Speech and Language Services – School Year
2123	Services of Teacher for the Visually Handicapped
2124	Physical Therapy – School Year
2125	Occupational Therapy – School Year
2126	Local Advisory Committee
2127	Transition Services
2128	Special Education Support – Students (Census Cost Center 32310)
2129	Special Education Support - Staff (Census Cost Center 32320)
2130	Special Education Support - Administration (Census Cost Center 32330)
2131	Special Education Support - Other (Census Cost Center 32340)
2132	Audiology
2133	Educational Services for Diagnostic or Evaluation Purposes
2134	Early Identification and Assessment of Disabilities in Children

<i>No.</i>	<i>Name</i>
2135	Interpreting Services
2136	Medical Services for Diagnostic or Evaluation Purposes
2137	Parent Counseling and Training
2138	Recreation
2139	Rehabilitation Counseling
2140	School Health Services and School Nurse Services
2141	Services of Teacher for the Deaf and Hard of Hearing
2142	Transportation
2143	Speech and Language Services – Extended School Year
2144	Physical Therapy – Extended School Year
2145	Occupational Therapy – Extended School Year
2146	Assistive Devices and Adaptive Equipment
2200	Co-Curricular Activities – Athletics
2300	Co-Curricular Activities – Non-Athletics
2400	Literacy and Reading
2500	Non-Instruction
2600	Library Science
2700	Adult Education , Summer School, and After School (<i>Do Not use after July 1, 2010</i>)
2701	Adult Education (<i>Mandatory Use Required Effective July 1, 2010</i>)
2702	Summer School (<i>Mandatory Use Required Effective July 1, 2010</i>)
2703	After School (<i>Mandatory Use Required Effective July 1, 2010</i>)
2704	Before School (<i>Mandatory Use Required Effective July 1, 2019</i>)
2800	Accreditation
2900	Senior Project
3000	ROTC (Reserve Officers’ Training Corp)
9700	Balance Sheet Transactions
9800	Revenue Transactions
9900	Allocation Holding Account

Account Definitions and Rules - Subjects

Subject 0000 - General Education

Planned learning activities and experiences that are provided for students in the setting identified by the District. Typically, this classification includes students from Kindergarten through grades 12, specified by individual grade levels. This category accumulates costs associated with instructional programs that take place in classroom provided by the District. General Education is concerned with the knowledge, skills, appreciation, attitudes,

and behavioral characteristics considered to be needed by all students to the limits of the capacities during the elementary and secondary grade levels.

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.

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.

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.*

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.*

General Function/Subject 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.*

Optional Detail Use Account Rule: *This is a Header account but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional. If the optional accounts are used, they will be included for reporting to RIDE.*

Subject 0001 - Kindergarten

Planned learning activities and experiences that are provided for students in the setting identified by the District for Kindergarten students.

Subject 0002 - Pre-Kindergarten.

Planned learning activities and experiences that are provided for preschool students. Typically, these instructional costs help preschool students develop skills for later success in Kindergarten.

Subject 0003 - Grade 1

Planned learning activities and experiences that are provided for students in the setting identified by the District for Grade 1 students.

Subject 0004 - Grade 2

Planned learning activities and experiences that are provided for students in the setting identified by the District for Grade 2 students.

Subject 0005 - Grade 3

Planned learning activities and experiences that are provided for students in the setting identified by the District for Grade 3 students.

Subject 0006 - Grade 4

Planned learning activities and experiences that are provided for students in the setting identified by the District for Grade 4 students.

Subject 0007 - Grade 5

Planned learning activities and experiences that are provided for students in the setting identified by the District for Grade 5 students.

Subject 0008 - Grade 6

Planned learning activities and experiences that are provided for students in the setting identified by the District for Grade 6 students.

Subject 0009 - Elementary – English and Language Arts

English and Language Arts as described in Subject 0500, to be used exclusively with Elementary Schools.

Subject 0010 - Elementary – Foreign Languages

Foreign Languages as described in Subject 0700, to be used exclusively with Elementary Schools.

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.*

Subject 0011 - Elementary – Mathematics

Mathematics as described in Subject 1500, to be used exclusively with Elementary Schools.

Subject 0012 - Elementary – Natural Sciences

Natural Sciences as described in Subject 1700, to be used exclusively with Elementary Schools.

Subject 0013 - Elementary – Social Sciences

Social Sciences as described in Subject 1900, to be used exclusively with Elementary Schools.

Subject 0014 - Elementary – Computer/Keyboarding

Technical Education and Computer Technology including elements of Keyboarding as described in Subject 2000, to be used exclusively with Elementary Schools.

*An exception to the rule for "Child" accounts – the use of this "Child" level account in the Subject segment is **REQUIRED** for the purposes noted.*

Subject 0015 - Elementary – STEM

Subjects related to STEM (Science, Technology, Engineering, and Mathematics) to be used exclusively with Elementary Schools classes.

*An exception to the rule for "Child" accounts – the use of this "Child" level account in the Subject segment is **REQUIRED** for the purposes noted.*

Subject 0030 - Hospitalized – Non-Special Education Students

Costs associated with non-Special Education students (can be General Education or Career and Technical Education) that are hospitalized for part or all of a school year.

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.

Subject 0100 - Agriculture

Agriculture is comprised of the group of related courses or units of subject matter which are organized by learning experiences concerned with preparation for or upgrading in occupations requiring knowledge and skills in agriculture production, agricultural supplies, agricultural mechanization, agricultural products (processing), ornamental horticulture, forestry, and agricultural resources. The services related to agriculture are emphasized in the instruction to provide opportunities for pupils to improve their competencies in agricultural occupations. An agricultural occupation may include one or any combination of these programs. Included in this subject-matter area are the items of information which identify various aspects of agriculture.

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).*

Subject 0200 - Art

Art is comprised of the organized body of subject matter or related courses involving auditory, visual, tactile, and kinesthetic phenomena to express ideas and emotions in various art forms. Also includes the history of art.

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.*

Optional Detail Account Use Rule: *This is a Header account but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional. If the optional accounts are used, they will be included for reporting to RIDE.*

Subject 0201 - Visual Arts

Art comprised of the organized body of subject matter or related courses specifically related to the visual arts.

Subject 0300 - Business

Business includes the body of related subject matter, or related courses, and planned learning experiences which are designed to develop in pupils the attitudes, knowledge, skills, and understanding concerned with business principles and practices having applications for personal use and/or activities in the business world. Business also includes a wide variety of aspects of general education (e.g., subject matter from other subject areas such as English (language arts), social sciences/social studies, and mathematics).

Subject 0400 - Distributive/Marketing Education

Distributive education includes various combinations of subject matter and learning experiences related to the performance of activities that direct the flow of goods and services, including their appropriate utilization from the producer to the consumer or user. These activities include selling and such sales supporting functions as buying, transporting, storing, promoting, financing, marketing research, and management. Distributive education is comprised of programs of occupational instruction in the field of distribution

and marketing. These programs are designed to prepare individuals to enter or progress or improve competencies in distributive occupations.

Emphasis is on the development of attitudes, skills, and understanding related to marketing, merchandising, and management. Instruction is offered at the secondary, post-secondary, and adult education levels and is structured to meet the requirements of gainful employment and entrepreneurship at specified occupational levels. Distributive occupations are found in such areas of economic activity as retail and wholesale trade, finance, insurance, real estate, services and service trades, manufacturing, transportation, utilities, and communications.

Subject 0500 - English Language Arts

English Language Arts are comprised of the body of related subject matter, or the body of related courses, organized for carrying on learning experiences concerned with developing (1) an understanding of the language system, (2) proficiency and control in the use of the English language, (3) appreciation of a variety of literary forms, (4) understanding and appreciation of various aspects of past and present cultures as expressed in literature, and (5) interests which will motivate lifelong learning.

Subject 0600 - ESL and Bilingual

Courses and materials specifically related to English as a Second Language and Bilingual Studies.

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.

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.

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.

Optional Detail Account Use Rule: This is a Header account but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional. If the optional accounts are used, they will be included for reporting to RIDE.

Subject 0601 - ESL

Course and materials specifically related to activities designed to teach students that speak other languages the elements of the English language. Referred to as English as a Second Language (ESL).

Subject 0602 - Bilingual

Courses and materials specifically related to activities designed to teach students that speak English and at least one other language various educational elements. Referred to as to Bilingual Studies.

Subject 0700 - Foreign Languages

The body of subject matter in this area is comprised of a variety of foreign languages, including English as a foreign language. Classified under this heading are the various classical and modern languages. Usually the activities involved in teaching and learning of a foreign language are planned

in terms of selected objectives: (1) to assist the pupil in acquiring progressive proficiency in the control of the skills of listening comprehension, speaking, reading, and writing and the skills in structural analysis; (2) to develop the pupil's capacity to apply these acquired skills in understanding, analyzing, and interpreting a variety of forms of past and current thought; and (3) to increase the pupil's knowledge and understanding of the countries, cultures, and attitudes of the peoples whose language is being learned.

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.*

Subject 0800 - Guidance

The subject of Guidance relates to the work performed by Guidance Counselors in counseling students and with providing curriculum related to guidance. This includes interaction with students both inside and outside the classroom.

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.*

Subject 0900 - Health Occupations Education

Education for health occupations comprises the body of related subject matter, or the body of related courses, and planned experiences designed to impart knowledge and develop understanding and skills required to support the health professions. Instruction is organized to prepare pupils for occupational objectives concerned with assisting qualified personnel in providing diagnostic, therapeutic, preventive, restorative, and rehabilitative services to people, including understanding and skills essential to provide care and health services to patients.

Education for health workers usually is conducted by recognized education agencies and appropriate health institutions and services that can make available the quality and kind of experiences needed by the trainee in developing the competencies required for this occupational goal.

Instructional programs which prepare persons for occupations that render health services directly to patients provide planned instruction and experience in appropriate clinical situations. For occupations that render health services which do not involve direct services to patients, planned instruction, and experience in laboratories and/or appropriate work situations are provided as an integral part of the instructional program.

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.*

Optional Detail Account Use Rule: *This is a Header account but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional. If the optional accounts are used, they will be included for reporting to RIDE.*

Subject 0901 - Nursing

A combination of subject matter and clinical experiences designed to prepare a person to provide nursing care to patients in hospitals, sanitariums, clinics, or other institutions by administering medications and treatments, assisting the physician during treatment and examination of patients, or performing related auxiliary services.

Subject 1000 - Physical Curriculum

The body of related subject matter and activities in health and safety in daily living, physical education, and recreation are organized for carrying on learning experiences concerned with developing: (1) knowledge, attitudes, appreciations, and conduct essential to individual and group health; (2) awareness of, concern for, and knowledge, skills, and judgment necessary for practicing and promoting personal and public safety in the home, at school, on the job, and in traffic; and (3) physical and mental growth and fitness by means of activities designed to improve the muscles, motor skills, and attitudes and habits of conduct of individuals and groups. Included under this heading are health, safety in daily living, physical education, and recreation.

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.*

Subject 1100 - Health Education

The body of related subject matter or related courses, and planned experiences designed to impart knowledge and develop understanding of human health issues. Learning activities which utilize experiences for influencing and understanding attitudes and practices relating to individual, family, and community health.

Subject 1200 - Physical Education and Health

Learning activities which utilize experiences for influencing and understanding attitudes and practices relating to individual, family, and community physical education and health. Instruction is based on scientific facts and truth which serve as a foundation for decision-making and action to achieve health potentials.

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.

Subject 1300 - Family and Consumer Education

Family and Consumer Education is comprised of the group of related courses or units of instruction organized for purposes of enabling pupils to acquire knowledge and develop understanding, attitudes, and skills relevant to (1) personal, home, and family life and (2) occupations preparation using the knowledge and skills of home economics. The subject matter of home economics includes, in addition to that which is unique to the area, concepts drawn from the natural and social sciences and the humanities.

Subject 1400 - Career and Technical Education

Career and Technical Education is 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 persons 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.

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.

~~*Districts providing 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).*~~

~~*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.*~~

Subject 1401 - Electronics

The study of the measurement, control, and applications of electrical energy in devices used for communication such as the telegraph, telephone, radio, television, radar, and computers. Learning activities include demonstrating, experimenting with, designing, constructing, and testing electrical devices.

Subject 1402 - Travel/Tourism

Organized subject matter and learning experiences related to the variety of sales, counseling, and sales-supporting tasks performed by distributive employees and management personnel in establishments primarily engaged in providing amusement, recreation, entertainment, recreational supplies and equipment, or travel services. This instruction program also is designed for employees and management personnel engaged in other travel-serving businesses who assume responsibilities for stimulating the local economy through tourism.

Subject 1403 - Drafting

A category of information and skills concerned with conveying ideas or illustrations graphically through drawings, charts, sketches, maps, and graphs and related factors such as the role of drafting in history and industry. Subject matter and learning experiences are organized under various descriptive titles such as architectural drafting, descriptive geometry, drafting, drafting technology, engineering drawing, industrial design, mechanical drawing, technical illustration, and other drafting.

Subject 1404 - Automotive

Classroom and shop experiences which include training in all phases of automotive maintenance repair work on all types of automotive vehicles. Included is training in the uses of technical manuals and a variety of hand and power tools. Instruction and practice are provided in the diagnosis of malfunction, disassembly of units, parts inspection, and repair or replacement of parts involving engine overhaul and repair, ignition systems, carburetion, brakes, transmissions, front-end alignment, and the installation of a variety of accessories such as radios, heater, mirrors, and windshield wipers.

Subject 1405 - Construction

The study of the technology and the socio-economic contributions of those industries concerned with residential, industrial, and transportation structures. Learning activities, which usually center on scaled structures, involve research, design, engineering, masonry, carpentry, electricity, and plumbing.

Subject 1406 - Graphic Design

The studies directed toward specific applications of design principles. Graphic design is organized and treated under a variety of titles such as advertising and graphic design, design for the performing arts, fashion design, technical and medical illustration, and other commercial design.

Subject 1407 - Commercial Food

Preparation for various kinds of employment related to institutional and commercial food services. Employment may include workers and supervisors in hospitals, child day care centers, homes for the elderly, school lunch programs, and demonstrators and technicians in food industries.

Subject 1408 - Electricity

The study of sources, measurement, control, and applications of electrical energy as used for heating, power, and illumination, as well as some elementary aspects of the use of electrical energy for communication as in devices such as the telegraph, telephone, and radio. Learning activities include demonstrating, experimenting with, designing, constructing, and testing electrical devices.

Subject 1409 - Bakery

Preparation for various kinds of foods prepared in a bakery or by a baking process.

Subject 1410 - Child Development and Education

Preparation for various kinds of employment related to child care centers and young children (e.g., assisting directors of child day care centers or nursery schools, assisting with activities on playgrounds and in recreation centers, and caring for children in homes and in public places such as stores, playgrounds, recreation centers, and transportation terminals).

Subject 1411 - Cisco Academy

The basic prerequisites needed for the studies related to the Cisco Academy.

Subject 1412 - Fashion Merchandising

Organized subject matter and learning experiences related to the variety of sales, fashion coordination, and sales-supporting tasks performed by distributive employees and management personnel in retail and wholesale establishments primarily engaged in selling clothing of all kinds, including related articles for personal wear and adornment.

Subject 1413 - Business Education

Business includes the body of related subject matter, or related courses, and planned learning experiences which are designed to develop in pupils the attitudes, knowledge, skills, and understanding concerned with business principles and practices having applications for personal use and/or activities in the business world.

Subject 1414 - Carpentry

A category of information and skills concerned with woods, including various manufactured wood products. Learning experiences usually include experimenting with and evaluating woods and wood products and designing and constructing wood products, using the tools, materials, and processes related to these industries. The study of such factors as techniques, economics, and consumer information relating to these industries is emphasized.

Subject 1415 - Computer Information Systems/Technology

Planned learning activities which include a combination of practical learning experiences with computer systems. Generally included are various techniques and instructions for operating a variety of computer systems, including systems using Windows and Apple systems.

MMR145 Mandatory Method Rule: Updated Effective 7/1/20. 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 Out-of-District Locations, Subject 1400 (Career and Technical Education) may be used in place of specific CTE Subject accounts.

Subject 1416 - Cosmetology

These programs prepare students to pass a state board exam and become cosmetologists, manicurists, or estheticians. All cosmetology programs include a supervised clinical training component. The courses and competencies within a program include: hairstyling, haircutting, permanent wave/chemical relaxers, hair coloring, skin care, manicures/pedicures, artificial nails, salon management, sterilization/sanitation, electricity/chemistry/light therapy, massage, make-up, cosmetology law, occupational safety/health, practicum, and individualized studies.

Subject 1417 - Food Services – Not Bakery

Organized subject matter and learning experiences related to the sales and sales-supporting tasks performed by distributive employees and management personnel in establishments serving prepared foods and drinks for consumption on their own premises or at a place designated by the customer.

Subject 1418 - Health Services – Not Child Care

The basic prerequisites needed for the study of Health Services not related to Child Care.

Subject 1419 - Finance Academy

The basic prerequisites needed for the studies related to the Finance Academy.

Subject 1420 - Robotics

Robotics is the science and technology of robots, their design, manufacture, and application. Robotics requires a working knowledge of electronics, mechanics and software, and is accompanied by a large working knowledge of many subjects.

Subject 1421 - Culinary Arts

The study of the fine art of cooking including the skillful preparation of meals, the science of food, and an understanding of diet and nutrition.

Subject 1422 - HVAC/Plumbing

A category of information and skills concerned with heating, air-conditioning, and plumbing. Learning experiences usually include experimenting with and evaluating heating, air-conditioners and plumbing and related products and designing and constructing related products, using the tools, materials, and processes related to these industries. The study of such factors as techniques, economics, and consumer information relating to these industries is emphasized.

Subject 1423 – Criminal Justice, Law, Public Safety, and Security

The study of the federal, state, and local laws pertaining specifically to public safety and security of people and property.

Subject 1424 - Marketing

The study of techniques, methods, tools, and communications related to marketing using various sources and media outlets.

Subject 1425 - Aquaculture

The study of farming of freshwater and saltwater organisms such as finfish, mollusks, crustaceans, and aquatic plants.

Subject 1426 - Hospitality

The study of the hospitality industry including the operations of hotels, restaurants, catering, resorts, clubs, convention centers, attractions, and other services for travelers and tourists.

Subject 1427 - Biotechnology

The study of the biotechnology that involves the use of living organisms and bioprocessed in engineering, technology, and medicine.

Subject 1428 - Machine Technology

The study of the machine technology industry related to theory and practical training in machine mechanics, machine business operations concepts, machine electricity and systems installation, repair, and service.

Subject 1429 - Performing Arts

The study of the Performance Arts including music, singing, dance, theatre.

Subject 1430 - Pre-Engineering

The basic prerequisites needed for the study of Engineering.

Subject 1431 - Marine Technology

The basic prerequisites needed for the study of Marine Technology.

Subject 1432 - TV Production/Journalism

The basic prerequisites needed for the study of TV Production/Journalism.

Subject 1433 - Aviation

The basic prerequisites needed for the study of Aviation.

Subject 1434 - Welding

The basic prerequisites needed for the study of Welding.

Subject 1435 - Cyber Security

The basic prerequisites needed for the study of Cyber Security.

Subject 1436 – Agriculture – CTE Only

Agriculture is comprised of the group of related courses or units of subject matter which are organized by learning experiences concerned with preparation for or upgrading in occupations requiring knowledge and skills in agriculture production, agricultural supplies, agricultural mechanization, agricultural products (processing), ornamental horticulture, forestry, and agricultural resources. The services related to agriculture are emphasized in the instruction to provide opportunities for pupils to improve their competencies in agricultural occupations. An agricultural occupation may include one or any combination of these programs. Included in this subject-matter area are the items of information which identify various aspects of agriculture.

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).*

Subject 1437 – ROTC – CTE Only

Classes in Army ROTC which teach leadership development, military skills and career training. Courses may take place both in the classroom and in the field.

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).*

Subject 1438 – Manufacturing–P-TECH

The basic prerequisites needed for the study of Manufacturing-P-TECH, a CTE course.

Subject 1439 – Education Studies

The basic prerequisites needed for the study of Education Studies, a CTE course.

Subject 1440 – Environmental Sciences

The basic prerequisites needed for the study of Education Studies, a CTE course.

Subject 1441 – Biomedical

The basic prerequisites needed for the Biomedical studies, a CTE course.

Subject 1442 – Sports Medicine

The basic prerequisites needed for the study of Sports Medicine, a CTE course.

Subject 1443 – Visual Arts – CTE only

The basic prerequisites needed for the study of Visual Arts – CTE Only - a CTE course.

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).*

Subject 1444 – Web Programming/Web Design

The basic prerequisites needed for the study of Web Programming and Web Design, a CTE course.

Subject 1445 – Music – CTE Only

The basic prerequisites needed for the study of Music via a CTE course. For the study of Music not related to CTE courses, use Subjects 1600, 1601, or 1602 only.

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).*

Subject 1446 – Photography Class

The basic prerequisites needed for the study of Photography, a CTE course.

Subject 1447 – Industrial Arts

The basic prerequisites needed for the study of Industrial Arts, a CTE course.

Subject 1500 - Mathematics

Mathematics is comprised of the body of related subject matter organized for carrying out learning experiences concerned with the science of relations existing between quantities (magnitude) and operations and the science of methods used for deducting from other quantities, known or supposed, the quantities sought. Included under this subject matter are the items of information which identify various subjects in the mathematics area.

Subject 1600 - Music/Theatre and Performing Arts/Drama

Music is the fine art that utilizes sounds in time in a meaningful and organized manner. Subject matter and activities in music are designed to impart the skills and knowledge necessary for the understanding, appreciation, creation, performance, and enjoyment of music. Included in this subject-matter area are the items of information which identify the various subjects in the music area. Also includes subject matter and activities related to theater, drama, and performing arts.

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.*

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).*

Optional Detail Account Use Rule: *This is a Header account but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional. If the optional accounts are used, they will be included for reporting to RIDE.*

Subject 1601 - Orchestra

An ensemble of string, wind, and percussion players organized to study, rehearse, and perform the repertoire for this medium.

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).*

Subject 1602 - SmART

Classes associated with the SmART initiatives, includes dance, music, theatre, and 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).*

Subject 1700 - Natural Sciences

The natural sciences include the body of related subject matter, or the body of the related courses, organized for carrying on learning experiences concerned with knowledge of the physical and biological world and of the processes of discovering and validating this knowledge. Included in this subject-matter area are the items of information which identify various aspects of the natural sciences.

Optional Detail Account Use Rule: *This is a Header account but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional. If the optional accounts are used, they will be included for reporting to RIDE.*

Subject 1701 - Marine Science

The study of the oceans and other large bodies of water. Marine Science, which draws heavily from physics, chemistry, marine biology, and geology, is concerned with processes, compositional features, the interactions with the atmosphere and lithosphere, and biological interrelationships.

Subject 1800 - Office Occupations

This body of subject matter or combinations of courses and practical experience is organized into programs of instruction to provide opportunities for pupils to prepare for and achieve career objectives in selected office occupations. Learning experiences are designed to lead to employment and/or advancement of individuals in occupations in public or private enterprises or organizations related to the facilitating function of the office.

Subject 1900 - Social Sciences

The social science/social studies are comprised of interrelated subject matter organized to impart knowledge, develop skills, and identify goals concerning elements and institutions of human society in the disciplines of history, economics, political science, sociology, anthropology, psychology, geography, and philosophy. The social sciences include modes of inquiry such as historical or genetic approaches, survey research, experimentation, content analysis, and logical analysis. Illustrative methods include field studies, case studies, statistical analysis, map and photo interpretations, simulation, participant observation, polling, questionnaires, and others.

Subject 2000 - Technical Education/Computer Technology

A curriculum focusing on the acquisition of knowledge and skills in the area of computers that have practical application.

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).*

Subject 2100 - Special Education - DO NOT USE THIS HEADER ACCOUNT

Special education refers to specially designed instruction that will meet the unique needs of the student with a disability and enable the student to meet the goals defined on his/her IEP (Individualized Education Program). Specially designed instruction means instruction that has been adapted in its content (curriculum), methodology (instructional strategies), or delivery (how will the content and instruction be delivered). This instruction is specially designed to address the unique needs of the student that result from the student's disability so that the student can have access to and meet the standards of the general curriculum, can participate in extracurricular and other nonacademic activities, and can be educated and participate with other children with disabilities and with non-disabled children. It includes instruction conducted in the classroom, in the home, in hospitals and institutions, and in other settings. Also included within the definition of specially designed instruction is instruction in physical education, speech language pathology services for children through the age of 8 (up to the student's ninth birthday), travel training, and career and technical education.

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.*

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).*

Subject 2101 - General Education with Supports and Services - School Year (Census Cost Centers 32202 and 32221)

32202 – General Education with special education or part-time services in a special class in a public school. For all students who receive services and supports in their local school district.

32221 – General Education with special education or part-time services in a special class in a public school.

For all students for whom tuitions are paid to another public school district. This includes students for whom a school district pays tuition to one of the Collaboratives.

Subject 2102 - General Education with Supports and Services - Extended School Year (Census Cost Centers 32222 and 32223)

32222 – General Education with special education or part-time services in a special class in a public school. Relates to the Extended School Year or ESY. For all students who receive services and supports in their local school district.

32223 – General Education with special education or part-time services in a special class in a public school. For all students for whom tuitions are paid to another public school district. This includes students for whom a school district pays tuition to one of the Collaboratives. Relates to the Extended School Year or ESY.

Subject 2103 - Special Class - School Year (Census Cost Centers 32203, 32205, and 32218)

32203 – Special Class Integrated in a public school building. Relates to a 180 day school year. For all students who attend a public school within the school district in which the student resides.

32205 – Special Class Integrated in a public school building. Relates to a 180 day school year. For all students who attend a public school and for

whom tuition is paid to another local public school district within Rhode Island.

32218 – Special Class Integrated in a public school building. Relates to a 180 day school year. For all students who attend a public school and for whom a tuition is paid to another district outside of Rhode Island.

Subject 2104 - Special Class - Extended School Year (Census Cost Centers 32204, 32206, and 32219)

32204 - Special Class Integrated in a public school building. Relates to the Extended School Year or ESY. For all students who attend a public school within the school district in which the student resides.

32206 - Special Class Integrated in a public school building. Relates to the Extended School Year or ESY. For all students who attend a public school and for whom tuition is paid to another public school district within Rhode Island.

32219 - Special Class Integrated in a public school building. Extended school year. For all students who attend a public school and for whom a tuition is paid to another district outside of Rhode Island.

Subject 2105 - Non-Public Day, Non-Beneficiary - Extended School Year (Census Cost Center 32209)

32209 – Non-Public Day Special Education Day facility whose special education program has been approved by the Rhode Island Commissioner of Elementary and Secondary Education. Relates to the Extended School Year or ESY.

For students with non-beneficiary status for whom the costs are paid by school district in which the student resides. Relates to the Extended School Year or ESY.

Subject 2106 - Non-Public Day, Non-Beneficiary - School Year (Census Cost Center 32208)

32208 – Non-Public Special Education Day facility whose special education program has been approved by the Rhode Island Commissioner of Elementary and Secondary Education.

180 day **school** year. For students with non-beneficiary status for whom the costs are paid by the school district in which the student resides.

Subject 2107 - Homebound/Hospitalized (Census Cost Center 32207)

32207 – Homebound or hospital instruction provided by special education teachers, general education classroom teachers or regular education, subject matter teachers, together with other appropriately certified specialists providing related services, as needed; to any child with a disability whose health status warrants home or hospital instruction. This applies to everyone except preschoolers.

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.

Subject 2108 - Non-Public Day, Beneficiary - School Year (Census Cost Center 32210)

32210 – Non-Public Day Special Education Day facility (beneficiary) whose special education program has been approved by the Rhode Island Commissioner of Elementary and Secondary Education. Relates to a 180 day school year. For students with beneficiary status for whom the costs are paid by the state or other agency.

Subject 2109 - Non-Public Day, Beneficiary - Extended School Year (Census Cost Center 32217)

32217 – Non-Public Day Special Education Day facility (beneficiary) whose special education program has been approved by the Rhode Island Commissioner of Elementary and Secondary Education. Relates to the Extended School Year or ESY. For students with beneficiary status for whom the costs are paid by the state or other agency.

Subject 2110 - Pre-School, Part-Time - School Year (Census Cost Center 32213)

32213 – Preschool public or non-public school/facility. Relates to a 180 day school year. For students ages three through five years old as of the census

initiation date who are served in a public or non-public pre-kindergarten program for one-half day (approximately 2.5 hours).

Subject 2111 - Resident Schools - Non-Beneficiary (Census Cost Center 32212)

32212 – For students with non-beneficiary status for whom the costs are paid for by the school district in which the student resides.

Subject 2112 - Resident Schools - Beneficiary (Census Cost Center 32211)

32211 – For students with beneficiary status for whom the costs are paid for by the state or other authorized agency.

Subject 2113 - Pre-School, Full Time School Year and/or Extended School Year (Census Cost Center 32214)

32214 – Preschool public or non-public school/facility. Relates to a Full-time school day and/or Extended School Year or ESY. For students ages three through five years old as of the service initiation date, and who are served in a public or non-public pre-kindergarten program for the entire school day (approximately 5.0 hours) and/or are served in an extended school year program.

Subject 2114 - IEP Service for Non-Public Students (Census Cost Center 32215).

32215 – 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 the district in which the student resides.

Subject 2115 - Service Plans for Non-Public Students (Census Cost Center 90000)

90000 – Service Plans for Non-Public Students. (District where private school is located.) Service Plans are for non-public school students whose parents pay tuition for the student to attend the private school.

SPECIAL EDUCATION AND RELATED SERVICES: Related services are transportation and such developmental, corrective, and other supportive services that are required to assist the student with a disability to benefit from special education, to advance appropriately toward attaining the annual goals, to be involved in and make progress in the general education curriculum, to participate in extracurricular and other nonacademic activities, and to be educated and participate with other children with disabilities and with non-disabled children. Related services provided to the student with

disabilities should be based on peer-reviewed research to the extent practicable.

Subject 2119 - Services for Orientation and Mobility

Services provided to blind or visually impaired children by qualified personnel to enable those students to attain systematic orientation to and safe movement within their environments in school, home, and community; and includes teaching children the following, as appropriate: spatial and environmental concepts and use of information received by the senses (such as sound, temperature and vibrations) to establish, maintain, or regain orientation and line of travel (e.g., using sound at a traffic light to cross the street); to use the long cane to supplement visual travel skills or as a tool for safely negotiating the environment for children with no available travel vision; to understand and use remaining vision and distance low vision aids; and other concepts, techniques, and tools.

Subject 2120 - Social Work Services (Census Cost Center 32615)

Preparing a social or developmental history on a child with a disability; group and individual counseling with the child and family; working in partnership with parents and others on those problems in a child's living situation (home, school, and community) that affect the child's adjustment in school; mobilizing school and community resources to enable the child to learn as effectively as possible in his or her educational program; and assisting in developing positive behavioral intervention strategies.

Subject 2121 - Psychological Services (Census Cost Center 32640)

Includes the administering of psychological and educational tests and other assessment procedures; interpreting assessment results; obtaining, integrating, and interpreting information about child behavior and conditions relating to learning; consulting with other staff members in planning school programs to meet the special educational needs of children as indicated by psychological tests, interviews, direct observation, and behavioral evaluations; planning and managing a program of psychological services, including psychological counseling for children and parents; and assisting in developing positive behavioral intervention strategies.

Subject 2122 - Speech and Language Services - School Year

Preschool, public, or non-public school/facility. Relates to a 180 day school year. Identification of children with speech or language impairments; diagnosis and appraisal of specific speech or language impairments; referral

for medical or other professional attention necessary for the habilitation of speech or language impairments; provision 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.

Subject 2123 - Services of Teacher for the Visually Handicapped

A special educator/teacher of students who are blind/partially sighted ages birth through twenty-one with a valid Special Educator-Blind/Partially Sighted certificate.

Subject 2124 - Physical Therapy - School Year

Preschool, public, or non-public school/facility. Relates to a 180 day school year. Services provided by a qualified physical therapist or by a qualified physical therapy assistant under the supervision of a qualified physical therapist.

Subject 2125 - Occupational Therapy - School Year

Preschool, public, or non-public school/facility. Relates to a 180 day school year. Services provided by a qualified occupational therapist and/or services provided by a certified occupational therapist assistant under the supervision of a certified occupational therapist. This includes: improving, developing, or restoring functions impaired or lost through illness, injury or deprivation; improving ability to perform tasks for independent functioning if functions are impaired or lost; and preventing initial or further impairment or loss of function through early intervention.

Subject 2126 - Local Advisory Committee

The school committee of each local educational or regional special education program shall appoint an Advisory Committee on Special Education. The school committee shall approve the by-laws of the advisory committee. The committee shall advise the school district or regional program on matters concerning the unmet needs of students with disabilities, comment on improvement plans including school support plans resulting from Part B compliance reports, locate compliance with state and federal laws pertaining to the education of student with disabilities, comment on applications for federal and state funds, and serve as advocates in partnership with parents for student with disabilities to ensure that they receive the entitlements provided to them under state and federal laws.

Subject 2127 - Transition Services

A coordinated set of activities for a child with a disability that 1) is designed to be within a results-oriented process that is focused on improving the academic and functional achievement of the child with a disability to facilitate the child's movement from school to post-school activities, including postsecondary education, career and technical education, integrated employment (including supported employment), continuing and adult education adult services, independent living or community participation; 2) is based on the individual child's needs, taking into account the child's strengths, preferences and interests; 3) includes (i) instruction; (ii) related services; (iii) community experiences; (iv) the development of employment and other post-school adult living objectives; and (v) if appropriate, acquisition of daily living skills and provision of functional Career and Technical evaluation; and 4) will provide transition services for children with disabilities may be special education, if provided as specially designed instruction or related services, if required to assist a child with a disability to benefit from special education.

Subject 2128 - Special Education Support - Students (Census Cost Center 32310)

Services that directly support students in special education programs such as testing, attendance, guidance and counseling, placement, and health services. Do not include social work or psychological services in this account. Includes costs for individual student aides prescribed by IEP (i.e. not general classroom aides because they are not included on the special education census).

Subject 2129 - Special Education Support - Staff (Census Cost Center 32320)

Staff which directly and solely support special education programs (other than instruction) such as supervisors of instruction (not department chairs), curriculum coordinators, and in-service training staff.

Subject 2130 - Special Education Support - Administration (Census Cost Center 32330)

Administrators who directly and solely support special education programs such as principals, vice principals, assistances, staff of the office of the principal, and department chairs (stipends only). Include special education directors. Also includes expenditures directly in support of these functions.

Subject 2131 - Special Education Support - Other (Census Cost Center 32340)

Other support services for special education programs not classified elsewhere.

Subject 2132 - Audiology

Identification of children with hearing loss; determination of the range, nature, and degree of hearing loss, including referral for medical or other professional attention for the habilitation of hearing. Provision of rehabilitative activities, such as language habilitation, auditory training, speech reading, lip reading, hearing evaluation, and speech conservation. Creation and administration of programs for prevention of hearing loss; counseling and guidance of children, parents, and teachers regarding hearing loss. Determination of children's needs for group and individual amplification, selecting and fitting an appropriate aid, and evaluating the effectiveness of amplification.

Subject 2133 - Educational Services for Diagnostic or Evaluation Purposes

Services provided by qualified social workers, psychologists, guidance counselors, or other qualified personnel.

Subject 2134 - Early Identification and Assessment of Disabilities in Children

The implementation of a formal plan for identifying a disability as early as possible in a child's life.

Subject 2135 - Interpreting Services

Includes the following when used with respect to children who are deaf or hard of hearing: oral transliteration services; cued language transliteration services; sign language transliteration and interpreting services; and transcription services, such as communication access real-time translation (CART), C-Print, and TypeWell; and special interpretive services for children who are deaf-blind.

Subject 2136 - Medical Services for Diagnostic or Evaluation Purposes

Services provided by a licensed physician to determine a child's medically related disability that results in the child's need for special education and related services.

Subject 2137 - Parent Counseling and Training

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.

Subject 2138 - Recreation

Assessment of leisure function; therapeutic recreation services; recreation programs in schools and community agencies; and leisure education.

Subject 2139 - Rehabilitation Counseling

Services provided by qualified personnel in individual or group sessions that focus specifically on career development, employment preparation, achieving independence, and integration in the workplace and community of a student with a disability. The term also includes Career and Technical rehabilitation services provided to a student with a disability by Career and Technical rehabilitation programs funded under the Rehabilitation Act of 1973 as amended.

Subject 2140 - School Health Services and School Nurse Services

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.

Subject 2141 - Services of Teacher for the Deaf and Hard of Hearing

A special educator/teacher of students who are deaf/hard of hearing ages birth through twenty-one with a valid Special Educator-Deaf/Hard of Hearing certificate.

Subject 2142 - Transportation

Travel to and from school and between schools; travel in and around school buildings; travel to and from community and work based sites as determined by the IEP team; and specialized equipment (such as special or adapted buses, lifts, and ramps), if required to provide a special transportation for a child with a disability.

Subject 2143 - Speech and Language Services – Extended School Year

Preschool, public, or non-public school/facility for an Extended School Year or ESY. Identification of children with speech or language impairments; diagnosis and appraisal of specific speech or language impairments; referral for medical or other professional attention necessary for the habilitation of speech or language impairments; provision 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.

Subject 2144 - Physical Therapy – Extended School Year

Preschool, public, or non-public school/facility for an Extended School Year or ESY. Services provided by a qualified physical therapist or by a qualified physical therapy assistant under the supervision of a qualified physical therapist.

Subject 2145 - Occupational Therapy– Extended School Year

Preschool, public, or non-public school/facility for an Extended School Year or ESY. Services provided by a qualified occupational therapist and/or services provided by a certified occupational therapist assistant under the supervision of a certified occupational therapist. This includes: improving, developing, or restoring functions impaired or lost through illness, injury, or deprivation; improving ability to perform tasks for independent functioning if functions are impaired or lost; and preventing initial or further impairment or loss of function through early intervention.

Subject 2146 - Assistive Devices and Adaptive Equipment

Costs associated with equipment and services related to Assistive Technology (AT)/Adaptive Equipment and AT Services.

Equipment includes the purchase, lease, other acquisition of, or payment for, specific devices or modifications to assist a student with a disability to access communication and learning, including, but not limited to: (a) switch and/or access devices that enable an individual to control a computer or electronic device; (b) communication aids and alternative and augmentative communication devices that allow individuals with speech or writing difficulties to communicate through either traditional or alternative methods; (c) computers and computer adaptations; (d) vision aids; (e) Classroom or personal FM systems that enhance auditory access; (f) learning and curricular adaptation or modification aids; and (g) aids that enable a student

to carry out routine health, hygiene, social, extracurricular, and/or routine activities customary to the school day. AT expenditures include exchange, repair, recycling, or reutilization of AT devices.

Services include costs that may include, but are not limited to: evaluating, through a knowledgeable expert, the student's needs, abilities, tasks, activities, and learning environments (family, school, community) to determine the most appropriate device(s) needed; selecting, designing, fitting, customizing, and adapting the device; and providing training and technical assistance to, and coordination among, school personnel or families in the use and maintenance of the AT acquired.

Subject 2200 - Co-Curricular Activities - Athletics

Subject matter and/or activities, usually not provided in regular classes, designed for pupils who wish to pursue satisfying individual and/or group interests growing out of various aspects of physical education. Frequently emphasized are opportunities for pupils to develop muscles, motor skills, and physical and mental fitness in competitive and recreational activities; knowledge, attitudes, and judgment essential to individual and group health and safety; enjoyment; and desirable citizenship. These activities usually are planned for enriching the regular classes and lives of pupils.

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 designated as Co-ed 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.*

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.*

Optional Detail Account Use Rule: *This is a Header account but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional. If the optional accounts are used, they will be included for reporting to RIDE.*

Subject 2201 - Baseball – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Baseball for coeds.

Subject 2202 - Basketball – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Basketball for coeds.

Subject 2203 - Basketball – Female

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Basketball for females.

Subject 2204 - Cheerleading – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Cheerleading for coeds.

Subject 2205 - Cheerleading – Female

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Cheerleading for females.

Subject 2206 - Cross Country – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of

group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Cross-Country running for coeds.

Subject 2207 - Cross Country – Female

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Cross-Country running for females.

Subject 2208 - Dance Team – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to Dance Team activities for coeds.

Subject 2209 - Field Hockey – Female

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Field Hockey for females.

Subject 2210 - Football – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Football for coeds.

Subject 2211 - Golf – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Golf for coeds.

Subject 2212 - Golf – Female

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Golf for females.

Subject 2213 - Gymnastics – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Gymnastics for coeds.

Subject 2214 - Gymnastics – Female

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Gymnastics for females.

Subject 2215 - Hockey – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Hockey for coeds.

Subject 2216 - Hockey – Female

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Hockey for females.

Subject 2217 - Indoor Track – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of

group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Indoor Track for coeds.

Subject 2218 - Indoor Track – Female

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Indoor Track for females.

Subject 2219 - Intramurals – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to Intramurals for coeds. Note: All intramural sports are to be included in this account.

Subject 2220 - Lacrosse – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Lacrosse for coeds.

Subject 2221 - Lacrosse – Female

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Lacrosse for females.

Subject 2222 - Outdoor Track – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Outdoor Track for coeds.

Subject 2223 - Outdoor Track – Female

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Outdoor Track for females.

Subject 2224 - Soccer – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Soccer for coeds.

Subject 2225 - Soccer – Female

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Soccer for females.

Subject 2226 - Softball – Female

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Softball for females.

Subject 2227 - Swimming – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Swimming for coeds.

Subject 2228 - Swimming – Female

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of

group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Swimming for females.

Subject 2229 - Tennis – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Tennis for coeds.

Subject 2230 - Tennis – Female

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Tennis for females.

Subject 2231 - Volleyball – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Volleyball for coeds.

Subject 2232 - Volleyball – Female

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Volleyball for females.

Subject 2233 - Wrestling – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Wrestling for coeds.

Subject 2234 - Unified Basketball – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Unified Basketball for coeds and including students classified in Special Education.

Subject 2235 - Unified Volleyball – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Unified Volleyball for coeds and including students classified in Special Education.

Subject 2236 - Unified Cross Country – Coed

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to the sport of Unified Cross Country for coeds and including students classified in Special Education.

Subject 2300 - Co-Curricular Activities - Non-Athletics

Subject matter and/or activities, usually not provided in regular classes, designed for pupils who wish to pursue satisfying individual and/or group interests in areas such as academics, music, and school/public service. Frequently, these activities provide opportunities for students to acquire specialized knowledge and to develop social, citizenship, and leadership skills. These activities usually are planned for enriching the regular classes and lives of pupils.

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.

Optional Detail Account Use Rule: *This is a Header account but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional. If the optional accounts are used, they will be included for reporting to RIDE.*

Because of the size of this subsection, an alphabetic listing of the accounts in the 2300 Series is provided below.

<i>Name</i>	<i>Number</i>
5 th Grade Student Activities	2368
6 th Grade Student Activities	2369
7 th Grade Student Activities	2370
8 th Grade Student Activities	2371
Academic Decathlon/Quiz Bowl	2301
After School Gym	2342
Allied Medical Professionals	2379
Art and Photography Club	2323
Art Club	2363
Astronomy Club	2364
Audio Visual Club	2319
Best Buddies Club	2372
Boat Builders Club/Young Mariners Club	2376
Booster Club	2333
Broadcast Club	2339
Ceramics Club	2338
Chemistry Club	2377
Chess Club	2320
Chinese Club	2348
Chorus	2302
Class Advisor - Freshman	2307
Class Advisor - Junior	2305
Class Advisor - Senior	2304
Class Advisor - Sophomore	2306
Computer Club	2303
Concert Band	2334
Dance	2347
Debate Club	2321
Distributive Education	2322
Diversity Club (International Cultural)	2358

<i>Name</i>	<i>Number</i>
Drama/Theatre	2308
Eagle's Outlet (HS Student Store)	2359
Environmental Club	2355
eSports (Gaming)	2382
Faculty Treasurer	2332
Foreign Language in the Elementary Schools	2345
French Club	2351
Future Business Leaders of America	2344
Garden Club	2366
Gardner/Burke Award	2309
Gay/Straight Alliance	2353
Gender Equality and Awareness	2380
High School History Day	2337
Interact Club (Community Service)	2350
International Club	2336
Jazz Band	2310
Latin Club	2349
LifeSmart (Business Competition)	2361
Literary Art/Magazine	2360
Majorettes	2378
Marching Band	2311
Math Counts	2324
Mathematics Club	2312
Mock Trial	2325
Model Legislature	2335
National Honor Society	2313
Outing Club (Nature)	2354
Peer Mentoring Club	2375
Pep Band	2357
Poetry Slam	2373
Post Prom	2367
Project Close-up	2343
Robotics Competition	2317
ROTC	2331
SADD Advisor	2318
Sailing Club	2352
Sailing Trip	2365
School Newspaper	2326
Science Fair	2346

<i>Name</i>	<i>Number</i>
Science Fiction Club	2374
Science Olympiad	2314
Sign Language Club	2383
Social Arts	2327
Spanish Club	2356
Special Olympics	2340
Squash Club	2362
Student Council	2315
Student Finance	2328
Transportation	2329
VICA	2330
Wellness Center	2341
Yearbook	2316

Subject 2301 - Academic Decathlon/Quiz Bowl

Activities related to the Academic Decathlon, an event sponsored by the United States Academic Decathlon, a premier scholastic competition for high school students. The Academic Decathlon is a team competition wherein students match their intellectual knowledge with teams from other schools competing in 10 subject areas. Also applies to activities related to a Quiz Bowl.

Subject 2302 - Chorus

A large ensemble of pupils organized to study, rehearse, and perform choral literature in various combinations. This musical experience provides opportunities for the pupil to gain knowledge and understanding and to develop skills through performance in groups such as the following: female, male, and coed.

Subject 2303 - Computer Club

Recreation activities which are pursued with interest over sustained period of time. Group and club participation specifically related to the topic of computers.

Subject 2304 - Class Advisor - Senior

Activities relating to advising the leadership members of the Senior Class.

Subject 2305 - Class Advisor – Junior

Activities relating to advising the leadership members of the Junior Class.

Subject 2306 - Class Advisor – Sophomore

Activities relating to advising the leadership members of the Sophomore Class.

Subject 2307 - Class Advisor – Freshman

Activities relating to advising the leadership members of the Freshman Class.

Subject 2308 – Drama/Theatre

Subject matter and experiences concerned with a wide range of studies and activities including play writing, dramatic literature, scenic design, acting, directing, and the supporting arts and crafts of the theater and of selected aspects of radio, television, and film.

Subject 2309 - Gardner/Burke Award

Activities related to the Gardner/Burke Award.

Subject 2310 - Jazz Band

An ensemble of wind and percussion players organized to study, rehearse, and perform Jazz music.

Subject 2311 - Marching Band

An ensemble of wind and percussion players organized to study, rehearse, and perform the repertoire of a Marching Band.

Subject 2312 - Mathematics Club

Recreation activities which are pursued with interest over sustained period of time. Group and club participation specifically related to the topic of Mathematics.

Subject 2313 - National Honor Society

Costs associated with activities related to the National Honor Society (NHS). The NHS is the nation's premier organization established to recognize outstanding high school and middle school level students. NHS serves to honor those students who have demonstrated excellence in the areas of Scholarship, Leadership, Service, and Character.

Subject 2314 - Science Olympiad

Costs associated with activities related to the Science Olympiad. The Science Olympiad is an international nonprofit organization devoted to improving the quality of science education, increasing student interest in science, and providing recognition for outstanding achievement in science education by both students and teachers.

Subject 2315 - Student Council

Activities associated with the elected student council of the school.

Subject 2316 - Yearbook

Activities associated with the designing, creating, and publishing an annual school yearbook.

Subject 2317 - Robotics Competition

Costs associated with activities related to the Robotics Competition. The Robotics Competition challenges teams of young people and their mentors to solve a common problem in a six-week timeframe using a standard "kit of parts" and a common set of rules. Teams build robots from the parts and enter them in competitions designed by a committee of engineers and other professionals.

Subject 2318 - SADD Advisor

Activities relating to advising the members of the SADD (Students Against Drunk Driving) club.

Subject 2319 - Audio Visual Club

Recreation activities which are pursued with interest over sustained period of time. Group and club participation specifically related to audio visual equipment and activities.

Subject 2320 - Chess Club

Recreation activities which are pursued with interest over sustained period of time. Group and club participation specifically related to the game of Chess.

Subject 2321 - Debate Club

Recreation activities which are pursued with interest over sustained period of time. Group and club participation specifically related to debating activities.

Subject 2322 - Distributive Education

Distributive education includes various combinations of subject matter and learning experiences related to the performance of activities that direct the flow of goods and services, including their appropriate utilization from the producer to the consumer or user. These activities include selling and such sales supporting functions as buying, transporting, storing, promoting, financing, marketing research, and management. Distributive education is comprised of programs of occupational instruction in the field of distribution and marketing. These programs are designed to prepare individuals to enter or progress or improve competencies in distributive occupations.

Emphasis is on the development of attitudes, skills, and understanding related to marketing, merchandising, and management. Instruction is offered at the secondary, post-secondary, and adult education levels and is structured to meet the requirements of gainful employment and entrepreneurship at specified occupational levels. Distributive occupations are found in such areas of economic activity as retail and wholesale trade, finance, insurance, real estate, services and service trades, manufacturing, transportation, utilities, and communications.

Subject 2323 - Art and Photography Club

Activities and classes related to the Art and Photography Club.

Subject 2324 - Math Counts

Costs associated with activities related to the Math Counts program. Math Counts is a national math enrichment, coaching, and competition program that promotes middle school mathematics achievement.

Subject 2325 - Mock Trial

Recreation activities which are pursued with interest over sustained period of time. Group and club participation specifically related to conducting Mock Trial activities.

Subject 2326 - School Newspaper

Activities associated with the designing, creating, and publishing the school newspaper.

Subject 2327 - Social Arts

Activities and classes related to Social Arts.

Subject 2328 - Student Finance

Activities related to Student Finance.

Subject 2329 - Transportation

Activities related to Transportation.

Subject 2330 - VICA

Activities related to VICA – Vocational Industrial Clubs of America.

Subject 2331 - ROTC

Activities and classes related to the Reserve Officer Training Corps (ROTC).

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).

Subject 2332 - Faculty Treasurer

Activities related to the Faculty Treasurer.

Subject 2333 - Booster Club

Activities related to various sport and activity Booster Clubs.

Subject 2334 - Concert Band

Activities and classes related to the Concert Band.

Subject 2335 - Model Legislature

Activities and classes related to the Model Legislature.

Subject 2336 - International Club

Activities and classes related to the International Club.

Subject 2337 - High School History Day

Activities and classes related to the High School History Day.

Subject 2338 - Ceramics Club

Activities and classes related to the Ceramics Club.

Subject 2339 - Broadcast Club

Activities and classes related to the Broadcast Club.

Subject 2340 - Special Olympics

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Specifically related to activities and sports sponsored by the Special Olympics.

Subject 2341 - Wellness Center

Activities and classes related to the Wellness Center.

Subject 2342 - After School Gym

Activities and classes related to the After-School program use of a school gymnasium.

Subject 2343 - Project Close-up

Activities and classes related to the Project Close-Up program.

Subject 2344 - Future Business Leaders of America

Activities and classes related to the Future Business Leaders of America programs.

Subject 2345 - Foreign Language in the Elementary Schools

Activities and classes related to various foreign languages in the elementary schools.

Subject 2346 - Science Fair

Activities and classes related to the Science Fair.

Subject 2347 - Dance

Activities and classes related to various dance programs.

Subject 2348 - Chinese Club

Activities and classes related to the Chinese Club program.

Subject 2349 - Latin Club

Activities and classes related to the Latin Club program.

Subject 2350 - Interact Club (Community Service)

Activities and classes related to the Interact Club (Community Service).

Subject 2351 - French Club

Activities and classes related to the French Club program.

Subject 2352 - Sailing Club

Activities and classes related to the Sailing Club program.

Subject 2353 - Gay/Straight Alliance

Activities and classes related to the Gay/Straight Alliance program.

Subject 2354 - Outing Club (Nature)

Activities and classes related to the Outing Club (Nature) program.

Subject 2355 - Environmental Club

Activities and classes related to the Environmental Club program.

Subject 2356 - Spanish Club

Activities and classes related to the Spanish Club program.

Subject 2357 - Pep Band

Activities and classes related to the Pep Band program.

Subject 2358 - Diversity Club (International Cultural)

Activities and classes related to the Diversity Club (International Cultural) program.

Subject 2359 - Eagle's Outlet (HS Student Store)

Activities and classes related to the Eagle's Outlet (High School Student Store) program.

Subject 2360 - Literary Art/Magazine

Activities and classes related to the Literary Art/Magazine program.

Subject 2361 - LifeSmart (Business Competition)

Activities and classes related to the LifeSmart (Business Competition) program.

Subject 2362 - Squash Club

Activities and classes related to the Squash Club program.

Subject 2363 - Art Club

Activities and classes related to the Art Club program.

Subject 2364 - Astronomy Club

Activities and classes related to the Astronomy Club program.

Subject 2365 - Sailing Trip

Activities and classes related to the Sailing Trip program.

Subject 2366 - Garden Club

Activities and classes related to the Garden Club program.

Subject 2367 - Post Prom

Costs associated with post-prom activities.

Subject 2368 - 5th Grade Student Activities

Student activities related to 5th Grade classes.

Subject 2369 - 6th Grade Student Activities

Student activities related to 6th Grade classes.

Subject 2370 - 7th Grade Student Activities

Student activities related to 7th Grade classes.

Subject 2371 - 8th Grade Student Activities

Student activities related to 8th Grade classes.

Subject 2372 - Best Buddies Club

Costs associated with activities related to the Best Buddies Club.

Subject 2373 - Poetry Slam

Costs associated with activities related to the Poetry Slam club.

Subject 2374 - Science Fiction Club

Costs associated with activities related to the Science Fiction Club.

Subject 2375 - Peer Mentoring Club

Costs associated with activities related to the Peer Mentoring Club.

Subject 2376 - Boat Builders Club/Young Mariner Club

Costs associated with activities related to the Boat Builders Club and the Young Mariners Club.

Subject 2377 - Chemistry Club

Costs associated with activities related to the Chemistry Club.

Subject 2378 - Majorettes

Costs associated with activities related to Majorettes.

Subject 2379 – Allied Medical Professionals

Costs associated with activities related to Allied Medical Professionals.

Subject 2380 – Gender Equality and Awareness

Costs associated with activities related to Gender Equality and Awareness.

Subject 2381 – Young Politicians Club

Costs associated with activities related to the Young Politicians Club.

Subject 2382 – eSports (Gaming)

Costs associated with activities related to eSports or Gaming events and activities.

Subject 2383 – Sign Language Club

Costs associated with activities related to the Sign Language Club.

Subject 2400 - Literacy and Reading

Instruction designed to develop the skills necessary to perceive and react to patterns of written symbols and to translate them into meaning. The teaching of reading is differentiated according to a number of levels and objectives. The continuous development of reading skills and vocabulary applies to all subject-matter areas, emphasizing selected skills and vocabulary appropriate to pupils' needs in different learning situations.

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.*

Subject 2500 - Non-Instruction

Costs associated with the subject of General Education that are not directly associated with Instruction (0000) are recorded to this account.

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 **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.

Therefore, the default Subject for Nurses is Subject 2500, unless the application of the rule would violate a rule or rules of a higher authority such as an Object Intersection Rule.

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.

General Function/Subject Rule: 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.

General Function/Subject Rule: 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 Program/Subject Rule: *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.*

Subject 2600 - Library Science

Experiences designed to develop an understanding of the many types of reference materials and research methods. Also includes the general activities and functions performed by Librarians and others in the operation and maintenance of a Library.

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.*

Optional Detail Account Use Rule: *This is a Header account but entries may be posted to this account. Use of the "Children" level accounts in this number sequence is optional. If the optional accounts are used, they will be included for reporting to RIDE.*

Subject 2601 - Audio Visual

Classes and instruction associated with skills and techniques related to audio visual equipment and presentations.

Subject 2700 - OMITTED INTENTIONALLY – DO NOT USE

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.*

Subject 2701 - Adult Education

Classes and instruction associated with skills and techniques related to Adult Education. Used in conjunction with Location 14906. Also will usually intersect with Program 61 (Adult Education). Will usually intersect with Program 61 (After School), but is allowed with other Programs – see the rules contained in Program 61 in this Manual.

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.

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.

Subject 2702 - Summer School

Classes and instruction associated with skills and techniques related to classes in Summer School. Used in conjunction with Location Types 23-25 and School ID 907, for example 23907 or 25907 and with allowable Location Type 01 accounts for Administrative costs. Also will usually intersect with Program 62 (Summer School). Will usually intersect with Program 62

(Summer School), but is allowed with other Programs – see the rules contained in Program 62 in this Manual.

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).*

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.

Subject 2703 - After School

Classes, instruction and other events associated with Before School activities. Used in conjunction with Location Types 33-35 and School ID 903, for example 33903 or 35904, and with allowable Location Type 01

accounts for Administrative costs. Will usually intersect with Program 63 (After School), but is allowed with other Programs – see the rules contained in Program 63 in this Manual.

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.*

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.

Subject 2704 - Before School

Classes, instruction and other events associated with Before School activities. Used in conjunction with Location Types 43-45 and School ID 904, for example 43904 or 45904, and with allowable Location Type 01 accounts for Administrative costs. Will usually intersect with Program 64 (Before School), but is allowed with other Programs – see the rules contained in Program 64 in this Manual

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.

Subject 2800 - Accreditation

Activities related to obtaining and maintaining accreditation.

Subject 2900 - Senior Project

Activities, classes, and costs associated with the annual Senior Project.

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.

Subject 3000 - ROTC (Reserve Officers' Training Corp)

Classes in Army ROTC which teach leadership development, military skills and career training. Courses may take place both in the classroom and in the field.

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).

Subject 9700 - Balance Sheet Transactions

This account is to be used to capture Balance Sheet Object Code transactions.

Subject 9800 - Revenue Transactions

This account is to be used to capture Revenue Object Code transactions.

Subject 9900 - Allocation Holding Account

This account is to be used for capturing data from specifically identified Object accounts for further allocation within the Subject segment.

General Program/Subject Rule: *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 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.*

Refer to the Section on Allocations for further information.

* * * * *

The Object Segment

Overview

An Object is the segment that contains the specific balance sheet, revenue, or expenditure accounts for which transactions are classified.

Balance Sheet accounts track the assets, liabilities, and equity of each Fund and Subfund.

Revenue accounts are segregated by source and specific category, also by each Fund and Subfund.

The purpose of an Expenditure object is to classify in detail the services or commodities bought from the financial resources in the fund source from which the expenditure is being made.

The methodology involving the Object code is similar to commercial accounting in that Object codes contain all the “Operating” accounts.

The Object number is composed of five digits. The first digit in this segment is used to designate the one of the five account types used in the Object segment. Its use allows for a greater range of numbers and detail in the revenue and expenditure account codes. The first digit of this segment is used to designate the following:

- 1 = Assets
- 2 = Liabilities
- 3 = Fund Balance
- 4 = Revenue
- 5-9 = Expenditures

[RIDE will assign any new numbers that are required for this segment.](#)

<i>Description</i>	<i>Structure</i>	<i>Number Methodology Rule</i>	<i>Length</i>	<i>Reportable</i>	<i>Optional</i>
Object:			5	5	0
Balance Sheet	XXX / YY	Fixed / User-defined			
Revenues	X / X / XXX	Fixed / Fixed / Fixed			
Expenditures	X / X / XXX	Fixed / Fixed / Fixed			

Balance Sheet Accounts

Structure: XXX / YY

For Balance Sheet accounts, the first component represents the account type (first digit) and the group

(second and third digits). The numbering methodology and content for this component will be uniform in the UCOA.

Data Upload Method Rule: Only data from this first component will be provided to the UCOA Database relating to Balance Sheet accounts.

The first digit in this component is used to designate Assets (1), Liabilities (2), or Equity (3).

The second and third digits represents a specific account group such as Cash, Accounts Receivable, and Fund Balance.

RIDE will assign any new numbers that are required for this component to ensure consistency in the data.

For Balance Sheet accounts, the **second** component represents the specific account and is available for use at the discretion of each District as the specific account would fit logically underneath the first component. For most Objects, any two digits may be used as needed. However, there are a few Balance Sheet Object accounts that have been identified for Mandatory assignment as noted further in this Chapter as follows:

Revenue Accounts

Structure: **X** / **X** / **X** / **XX**

For Revenue accounts, the **first** component represents the account type (first digit). The numbering methodology for this segment will be uniform in the UCOA. The first digit in this component (always a 4) is used to designate Revenue items.

The **second** component (second digit) represents the group. These names and numbers are assigned in the UCOA. The second component represents a specific revenue source, such as Revenue from Local Sources and Revenue from State Sources. The numbering methodology and content for this component will be uniform in the UCOA.

The **third** component (third digit) represents further segregation of funding sources such as Tuition, Taxes, and Food Services. The numbering methodology and content for this component will be uniform in the UCOA.

The **fourth** component (fourth and fifth digits) represents the specific detail account as the specific account would fit logically underneath the auspices of the first three components. The numbering methodology and content for this component will be uniform in the UCOA.

RIDE will assign any new numbers that are required for this segment to ensure consistency in the data.

Expenditure Accounts

Structure: **X** / **X** / **X** / **XX**

For Expenditure accounts, the **first** component represents the account type (first digit). The numbering methodology and content for this component will be uniform in the UCOA. The first digit in this component (always a 5) is used to designate Expenditure items.

The **second** component (second digit) represents the group. These names and numbers are assigned in the UCOA. The second component represents a specific expenditure type such as Salaries, Benefits, and Purchased Services. The numbering methodology and content for this component will be uniform in the UCOA.

The **third** component (third digit) represents a further segregation of expenditure types such as Professional Development, Overtime, Medical Benefits, and Contractors. The numbering methodology and content for this component will be uniform in the UCOA.

The **fourth** component (fourth and fifth digits) represents the specific detail account as the specific account would fit logically underneath the auspices of the first three components. The numbering methodology and content for this component will be uniform in the UCOA.

RIDE will assign any new numbers that are required for this segment to ensure consistency in the data.

How the Object Segment is Used

The Object field classifies expenditures according to the types of items purchased or services obtained. It classifies revenues by the general source and type of revenue. It also classifies balance sheet accounts as assets, liabilities, or fund balance.

The Object field applies to expenditures, revenues, and balance sheet accounts.

The Object accounts noted herein and subsequently authorized by RIDE are designated for use by Districts. Specific Object accounts are required when a District conducts activities that meet the criteria for use of each Object.

Only the minimum number of Object accounts consistent with legal and operating requirements should be established; using unnecessary accounts results in inflexibility, undue complexity, and inefficient financial administration.

The Objects segment is used when recording any accounting transaction.

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.*

Flexibility of the Object Segment

All Districts must use the Objects that are designated herein or subsequently authorized by RIDE. All data submitted to RIDE must be submitted using the Object codes as designated herein. No additions may be made without authorization from RIDE.

For Balance Sheet accounts, Districts may use their discretion in assigning numbers to the second component as long as the sub-account fits logically underneath the first component and will be rolled up to the first component for reporting purposes.

Account Level Use Rules and Requirements

Each Segment of the UCOA is unique due to its internal characteristics and content. Different rules have been established for required and optional use of each segment; and in some cases, within a Segment, different rules may apply.

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 segments of the UCOA. Several types of rules have been designed and must be followed in a the **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.

When building a new Account String in compliance with UCOA, 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.**

An analysis of the requirements for this segment follows.

A matrix presentation of these requirements is noted below.

<i>Type</i>	<i>Number Range</i>	<i>Parent</i>	<i>Child</i>
Balance Sheet	All	YES	Permitted

LEGEND

NO	Entries at this Level are not allowed
Permitted	Entries at this Level are Permitted, but not Required
YES	Entries at this Level are Required

List of Accounts - Objects

The current list of all accounts in the segment can be found in Appendix B.

Balance Sheet

Account Definitions - Assets

Header Account Rule: *The following accounts are known as Header or "roll-up" accounts for accumulation of totals. Entries are not posted to Header accounts, but to the accounts that are subsets of each Header accounts.*

The number and name of the Parent level Asset accounts is presented below.

Object 10000 - Cash and Investment Accounts

All funds on deposit with a bank or savings and loan institution, including interest-bearing and non-interest-bearing accounts. Includes cash on hand, petty cash, restricted and unrestricted cash, and cash with fiscal agents. Investments include securities and real estate held for producing income in the form of interest, dividends, rentals, or lease payments.

Object 11000 - Taxes Receivable

The uncollected portion of taxes that a District has levied and that has become due, including any interest or penalties that may be accrued. Separate accounts may be established on the basis of tax roll year, current and delinquent taxes, or both. Also includes those portions of taxes receivable estimated not to be collectible.

Object 12000 - Accounts Receivable

Amounts owing on open account from private persons, firms, or corporations for goods and services furnished by a District (but not including amounts due from other funds). Also includes that portion of receivables estimated not to be collectible.

Object 13000 - Other Receivables

Amounts owing on open account from others not classified elsewhere. Also includes those portions of receivables estimated not to be collectible.

Object 14000 - Due from Others

Amounts owing on open account from other government agencies such as the State of Rhode Island, the Federal Government, and municipal entities. Also includes those portions of receivables estimated not to be collectible.

Object 15000 - Prepaid Expenses

Expenditure/expense paid for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operations. Examples of prepaid expenses are prepaid

rent, prepaid interest, and unexpired insurance premiums. Separate accounts may be established for each type of prepaid item.

Object 16000 - Other Assets

Includes items such as deposits as a prerequisite for receiving services or goods, inventory for consumption and inventory for resale, and other assets not properly recorded elsewhere.

Object 16001 - Net Pension Asset

Required Net Pension Asset amounts recorded in compliance with GASB 68.

Object 16002 - Deferred Pension Outflows

Required Deferred Pension Outflows recorded in compliance with GASB 68.

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

Object 17000 - Provision for Long-Term Debt

Special appropriation for the defeasance of bonds. Consult with your auditor before using this account.

Object 18000 - Fixed Assets

Those assets that the District intends to hold or continue to use over a long period of time. Specifically, capital assets include land, improvements to land, easements, buildings and building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives that extend beyond a single reporting period. Also includes accumulated depreciation accounts used to track depreciation amounts for assets.

Object 19000 - Due from Other Funds

An asset account used to indicate amounts owed to a particular fund by another fund in the same District for goods sold or services rendered. It is recommended that separate accounts be established for each inter-fund receivable.

Account Definitions - Liabilities

Header Account Rule: *The following accounts are known as Header or "roll-up" accounts for accumulation of totals. Entries are not posted to Header accounts, but to the accounts that are subsets of each Header accounts.*

The number and name of the Parent-level and required Child-level Liability accounts is presented below.

Object 20000 - Accounts Payable

Liabilities on open account owing to private persons, firms, or corporations for goods and services received by the District but not including amounts due to other funds of the same District or to other governmental units.

Object 21000 - Accrued Expenses Payable

Includes items such as salary and fringe benefit costs incurred during the current accounting period that are not payable until a subsequent accounting period, liabilities owing to pension funds; interest owed, and payroll deductions and withholdings.

Object 22000 - General Obligation Bonds

Bonds that have not reached or passed their maturity date but are due within one year or more. Includes general obligation bonds, bond anticipation notes, and other similar debt. Also includes amortized premiums and discounts.

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.*

Object 22001 - RIHEBC (RI Health and Education Building Corp)

Required detail level account to be used for Bonds issued in conjunction with the RIHEBC.

Object 22002 - Bonds - Other

Required detail level account to be used for Bonds not issued in conjunction with RIHEBC.

Object 23000 - Deferred Revenue

Deferred Revenue relates to cash or payment received for which the recognition of revenue is deferred or allocated to another financial period or periods.

Object 24000 - Due to Others

Amounts owing on open account to other government agencies such as the State of Rhode Island, the Federal Government, and municipal entities.

Object 25000 - Other Liabilities

Includes items such as current obligations for capital leases, mortgages and other similar debt obligations, judgments and claims, compensated absences, deposits received as a requisite for providing goods or services, and other liabilities not properly recorded elsewhere.

Object 25001 - Net Pension Liability

Required Net Pension Liability amounts recorded in compliance with GASB 68.

Object 25002 - Deferred Pension Inflows

Required Deferred Pension Inflows recorded in compliance with GASB 68.

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

Object 26000 - Error and Suspense

A temporary holding account for items whose final accounting treatment is unknown at present. This account should be zero at the end of the year.

Object 27000 - Unassigned

Object 28000 - Unassigned

Object 29000 - Due to Other Funds

A liability account used to indicate amounts owed by a particular fund to another fund in the same District for goods sold or services rendered. It is recommended that separate accounts be established for each inter-fund payable.

Account Definitions - Equity

Header Account Rule: *The following accounts are known as Header or "roll-up" accounts for accumulation of totals. Entries are not posted to Header accounts, but to the accounts that are subsets of each Header accounts.*

The number and name of the Parent-level and required Child-level Equity accounts is presented below.

31000 Fund Balances

The excess of assets over liabilities of each fund type except for Proprietary Funds. Can include reserves for encumbrances and for other purposes as designated by the District. For use with Governmental Fund Types only (Fund Types 10 through 50).

Object 31300 - Fund Balance – Unassigned

Required Fund Balance accounts to be used in compliance with GASB 54 for amounts that meet the definition of Unassigned. Refer to GAAP for definitions and requirements.

Object 31400 - Fund Balance – Assigned

Required Fund Balance accounts to be used in compliance with GASB 54 for amounts that meet the definition of Assigned. Refer to GAAP for definitions and requirements.

Object 31500 - Fund Balance – Restricted

Required Fund Balance accounts to be used in compliance with GASB 54 for amounts that meet the definition of Restricted. Refer to GAAP for definitions and requirements.

Object 31800 - Fund Balance – Committed

Required Fund Balance accounts to be used in compliance with GASB 54 for amounts that meet the definition of Committed. Refer to GAAP for definitions and requirements.

Object 31900 - Fund Balance – Non-Spendable

Required Fund Balance accounts to be used in compliance with GASB 54 for amounts that meet the definition of Non-Spendable. Refer to GAAP for definitions and requirements.

Object 31999 - Adjustment to beginning Fund Balance

Adjustments made to beginning Fund Balance accounts to accommodate balance corrections originating in prior years. Use only with permission from RIDE.

MMR167 Mandatory Method Rule: *Object 31999 (Adjustment to beginning Fund Balance) may only be used with permission from RIDE.*

32000 Fiduciary Funds

The excess of assets over liabilities relating to Fiduciary Funds only (Fund Types 80 and 90).

Object 32100 - Fiduciary Funds – Net Assets Held in Trust

The net balance of assets held in trust in Fiduciary Funds (Fund Types 80 and 90 only).

Object 33000 - Unassigned

34000 Proprietary Fund Balances

The excess of assets over liabilities relating to Proprietary Funds only (Fund Types 60 and 70).

Object 34300 - Proprietary Fund Balance – Unassigned

Required Fund Balance accounts to be used in compliance with GASB 54 for amounts that meet the definition of Unassigned. Refer to GAAP for definitions and requirements.

Object 34400 - Proprietary Fund Balance – Assigned

Required Fund Balance accounts to be used in compliance with GAAP for amounts that meet the definition of Assigned. Refer to GAAP for definitions and requirements.

Object 34500 - Proprietary Fund Balance – Restricted

Required Fund Balance accounts to be used in compliance with GAAP for amounts that meet the definition of Restricted. Refer to GAAP for definitions and requirements.

Object 34700 - Proprietary Fund Balance – Committed

Required Fund Balance accounts to be used in compliance with GAAP for amounts that meet the definition of Committed. Refer to GAAP for definitions and requirements.

Object 34800 - Proprietary Fund Balance – Non-Spendable

Required Fund Balance accounts to be used in compliance with GAAP for amounts that meet the definition of Non-Spendable. Refer to GAAP for definitions and requirements.

Object 35000 - Unassigned

Object 36000 - Unassigned

Object 37000 - Unassigned

Object 38000 - Unassigned

Object 39000 - Unassigned

* * * * *

Revenue

Revenue Recognition Policies

Revenue recognition should follow the rules of GAAP as promulgated from time to time by the GASB.

The primary objective of revenue coding is to maintain information on sources of revenue.

Revenues and reimbursements from various sources must be accounted for and properly classified in the accounting system. Using the modified accrual basis of accounting, revenues shall be recorded when they are expected to be received within the current reporting fiscal period. For purposes of preparing the year-end financial statements and inclusions in the annual audit, various receivables are to be recognized.

Governmental Fund Types - Revenues: The primary level of Governmental Fund revenue classification is by fund and source. Normally, the governmental funds recognize several sources of revenue, including taxes, inter-governmental revenues, and charges for services.

Proprietary Fund Types - Revenues: The Proprietary Funds share the same primary revenue classifications as the governmental funds by source. One important distinction is that Districts should also look to similar business organizations for industry practice and other guidance in classifying proprietary fund revenue sources.

To provide guidance on methods for recording certain types of transactions for which Districts that often are accounted for with various methods, the following is provided:

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).*

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.*

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.*

Account Level Use Requirements

Each Segment of the UCOA is unique due to its internal characteristics and content. Different rules have been established for required and optional use of each segment; and in some cases, within a segment, different rules may apply.

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 segments of the UCOA. Several types of rules have been designed and must be followed in a the **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.

An analysis of this segment follows.

A matrix presentation of these requirements is noted below.

<i>Type</i>	<i>Number Range</i>	<i>Parent</i>	<i>Child</i>	<i>Grand Child</i>	<i>Great Grand Child</i>
Revenue	All	NO	NO	NO	YES

LEGEND

NO	Entries at this Level are not allowed
Permitted	Entries at this Level are Permitted, but not Required
YES	Entries at this Level are Required

Account Definitions - Revenue

The number, name, and description of all Revenue accounts are presented below.

For Revenue accounts, the first digit is always 4.

The second digit refers to the "Revenue type". This is the Parent level. The Parent level Revenue types are as follows:

<i>No.</i>	<i>Level 1 (Parent)</i>
40xxx	MASTER REVENUE ROLL UP ACCOUNT
41xxx	Revenue from Local Sources
42xxx	Revenue from Intermediate Sources
43xxx	Revenue from State Sources
44xxx	Revenue from Federal Sources
45xxx	Other Financing Sources
46xxx	Other Items
47xxx	<i>Unassigned. Contact RIDE for Validation.</i>
48xxx	<i>Unassigned. Contact RIDE for Validation.</i>
49xxx	<i>Unassigned. Contact RIDE for Validation.</i>
60xxx	Revenue Contra and System Accounts

The third digit represents "Child" account for which detail accounts will roll up. The fourth and fifth digits ("Grandchildren") allow for a further specification of the Revenue account.

41000 Series

Revenue from Local Sources

The accounts for this Series are listed below, followed by a listing with descriptions and special rules or procedures for selected accounts.

<i>A/C No.</i>	<i>Name</i>
41000	Revenue From Local Sources
41100	Taxes Levied/Assessed by the School District
41101	Local Appropriation (Taxes) – DO NOT USE WITHOUT PERMISSION FROM RIDE
41102	Local Appropriation (Taxes) – Supplemental) – DO NOT USE WITHOUT PERMISSION FROM RIDE
41103	Public Utility Taxes – DO NOT USE WITHOUT PERMISSION FROM RIDE
41107	Indirect Costs from Private Sources – DO NOT USE WITHOUT PERMISSION FROM RIDE
41115	Other Special Revenue/Taxes – DO NOT USE WITHOUT PERMISSION FROM RIDE
41120	Sales and Use Taxes – DO NOT USE WITHOUT PERMISSION FROM RIDE
41130	Income Taxes– DO NOT USE WITHOUT PERMISSION FROM RIDE
41140	Penalties and Interest on Taxes – DO NOT USE WITHOUT PERMISSION FROM RIDE
41141	Fines and Forfeitures – DO NOT USE WITHOUT PERMISSION FROM RIDE
41190	Other Taxes - School District – DO NOT USE WITHOUT PERMISSION FROM RIDE
41200	Revenue From Local Governmental Units other than School Districts
41210	Taxes Levied - Other Local Governmental Units
41211	Supplemental Taxes - Other Local Governmental Units
41212	Regional District ONLY: Taxes Levied – Other Local Governmental Units from Municipality #2
41213	Crowley Intercept Payments
41220	Sales and Use Tax
41230	Income Taxes - Other Local Governmental Units
41240	Penalties and Interest on Taxes - Other Local Governmental Units
41250	Re-appropriated Fund Balance
41260	Impact Fees
41280	Revenue in Lieu of Taxes - Other Governmental Units
41290	Other Taxes - Other Local Governmental Units
41300	Tuition

<i>A/C No.</i>	<i>Name</i>
41310	Tuition from Individuals
41320	Tuition from Other Governmental Sources within the State
41321	Tuition from Other Districts
41330	Tuition from Other Governmental Sources outside the State
41331	Tuition from School Districts outside the State
41340	Tuition from Other Private Sources (Other than Individuals)
41350	Tuition from the State/Other School Districts for Voucher Program Students
41360	Tuition from the State
41400	Transportation Fees
41410	Transportation Fees from Individuals
41420	Transportation Fees from Other Governmental Sources within the State
41421	Transportation Fees from Other Districts inside the State
41430	Transportation Fees from Other Governmental Sources outside the State
41431	Transportation Fees from Other Districts outside the State
41440	Transportation Fees from Other Private Sources (Other than Individuals)
41500	Investment Income
41510	Earnings on Investments
41520	Trust Fund Income
41530	Net Change in the Fair Value of Investments
41540	Investment Income from Real Property
41600	Food Services
41611	Food Service Sales - School Lunch Programs
41612	Food Service Sales - School Breakfast Programs
41613	Food Service Sales - Special Milk Programs
41614	Food Service Sales - After-School Programs
41615	Food Service Sales - Adult/Food Services
41620	Food Service Sales - Nonreimbursable Programs
41630	Food Service Sales - Special Programs
41650	Food Service Sales - Summer Food Programs
41655	Food Service Sales - Private Catering
41656	Food Service Sales – Vending
41699	Food Service Sales - Vendor Contract Guarantee
41700	District Activities
41701	Admissions/Athletic Gate Receipts

<i>A/C No.</i>	<i>Name</i>
41702	Bookstore and Lock Sales and Rentals
41704	Summer School
41707	Other Fees from District Activities
41750	Revenue from Enterprise Activities
41751	Dining Room Revenues
41800	Revenue from Community Services Activities
41801	Community Services Activities – Revenues
41900	Other Revenue From Local Sources
41901	Rental Income (Fields/Pools/Buildings)
41902	Royalty Income
41920	Contributions and Donations from Private Sources
41921	Instructional – Categorical
41922	Instructional Support – Categorical
41923	Administration – Categorical
41924	Non-Cash Contributions & Donations from Private Sources
41925	Donations from Private Sources through the State
41930	Gains or Losses on the Sale of Capital Assets
41940	Textbooks Sales and Rentals
41950	Miscellaneous Revenue from Other Districts
41960	Miscellaneous Revenue from Other Local Government Units
41970	Operating Revenues - Proprietary Funds
41980	Refund of Prior Year's Expenditures
41990	Miscellaneous

NCES Reporting Notice: Accounts that are necessary for the NCES reporting are noted with an asterisk (*) following the Account number.

41000 Revenue from Local Sources

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

41100 Taxes Levied/Assessed by the School District. Compulsory charges levied by the District to finance services performed for the common benefit.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

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.

Object 41101* - Local Appropriation (Taxes) – DO NOT USE

DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE.

Taxes levied by a District on the assessed value of real and personal property located within the District that, within legal limits, is the final authority in determining the amount to be raised for school purposes.

Object 41102 - Local Appropriation (Taxes) – Supplemental – DO NOT USE

DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE.

Supplemental taxes levied by a District.

Object 41103 - Public Utility Taxes – DO NOT USE

DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE.

Amounts received from public utilities related to lands and structures owned and used in providing services.

Object 41107 - Indirect Costs from Private Sources – DO NOT USE

DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE.

Indirect Costs from Private Sources. Indirect cost charged to a Local Special Revenue Fund and then transferred to the General Fund as reimbursement for administering the privately funded program. Indirect cost charged to a privately fund program is only permitted by the funding source and is to be determined by applying the indirect cost rate approved by RIDE.

Object 41115 - Other Special Revenue/Taxes – DO NOT USE

DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE.

Other special revenue or taxes not otherwise classified.

Object 41120* - Sales and Use Taxes – DO NOT USE

DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE.

Taxes assessed by the District imposed on the sale and consumption of goods and services.

They can be imposed on the sale and consumption either as a general tax on the retail price of all goods and/or services sold within the District jurisdiction, with few or limited exemptions, or as a tax on the sale or consumption of selected goods and services.

Object 41130* - Income Taxes – DO NOT USE

DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE.

Taxes assessed by the District and measured by net income - that is, by gross income less certain deductions permitted by law. These taxes can be levied on individuals, corporations, or unincorporated businesses where the income is taxed distinctively from individual income.

Object 41140* - Penalties and Interest on Taxes – DO NOT USE

DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE.

Revenue from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date of actual payment. A separate account for penalties and interest on each type of tax may be established.

Object 41141 - Fines and Forfeitures – DO NOT USE

DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE.

Revenue from fines and forfeitures related to the payment of taxes after the due date and the fines assessed on delinquent taxes from the due date of actual payment.

Object 41190* - Other Taxes – School District – DO NOT USE

DO NOT USE THIS ACCOUNT WITHOUT PERMISSION FROM RIDE.

Other forms of taxes the District levies/assesses, such as licenses and permits.

41200* ***Revenue from Local Governmental Units other than School Districts.*** Revenue from the appropriations of another local governmental unit. The District is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means that are not earmarked for school purposes. This classification includes revenue from townships, municipalities, and counties. In a city school system, the municipality would be considered a local governmental unit. In this instance, revenue from the county would be considered revenue from an intermediate source and recorded in the 42000 revenue Series.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

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).

Object 41210* - Taxes Levied – Other Local Governmental Units

Taxes levied for school purposes by a local governmental unit other than the District. The District is not the final authority, within legal limits, in determining the amount to be raised. For example, after a District has determined that a certain amount of revenue is necessary, another governmental unit may exercise discretionary power in reducing or increasing the amount.

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).*

Object 41211 - Supplemental Taxes – Other Local Governmental Units

Supplemental taxes levied for school purposes by a local governmental unit other than the District. Unless restricted by the providing agency, Funds may be used at the discretion of the District including for General Fund and/or Capital Projects.

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).*

Object 41212 – Regional District ONLY. Taxes Levied – Other Local Governmental Units from Municipality #2

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. For taxes levied for school purposes by a local governmental unit other than the District, the District is not the final authority, within legal limits, in determining the amount to be raised. For example, after a District has determined that a certain amount of revenue is necessary, another governmental unit may exercise discretionary power in reducing or increasing the amount.

Optional Use Rule: *Regional Districts may use Object 41212, if needed or desired, but use is not required.*

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 41213 – Crowley Intercept Payments

Relates to certain payments by and between the City of Providence and the Providence School District. **Unless authorized by RIDE, this Object may only be used by the Providence School District.**

Object 41220 - Sales and Use Tax

Taxes assessed by a local governmental unit other than a District and imposed on the sale and consumption of goods and services. They can be imposed either as a general tax on the retail price of all goods and/or services sold within the District jurisdiction, with few or limited exemptions, or as a tax on the sale or consumption of selected goods and services.

Object 41230 - Income Taxes – Other Local Governmental Units

Taxes assessed by a local governmental unit other than a District, measured by net income - that is, by gross income less certain deductions permitted by law. These taxes can be levied on individuals, corporations, or unincorporated businesses where there is income.

Object 41240 - Penalties and Interest on Taxes – Other Local Governmental Units

Revenue from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date of actual payment.

Object 41250 - Re-appropriated Fund Balance

Fund Balance surplus from the prior year that was re-appropriated in whole or in part for use in the current year by the District. May be used for any Fund where such action is allowed, except it may not be used with State Funds (Fund Type 23) and Federal Funds (Fund Types 21 and 22). For State Funds, use Object 43250 and for Federal Funds, use Object 44250.

MMR175 Mandatory Method Rule: Object 41250 (Re-appropriated Fund Balance) is only used with Fund Types 10, 30, 31, 32, 40, 50, and 60.

Object 41260 - Impact Fees

Non-tax based fees received from other Governmental Units related to community development or other projects to be used to offset the impact of such development or projects on the operations of the District. If use restrictions are included by the

Governmental Unit, the revenue should be credited to an appropriate Special Revenue or Capital Projects Fund. If no use restrictions are included, the General Fund should be used.

Object 41280 - Revenue in Lieu of Taxes – Other Governmental Units

Payments made out of general revenues by a local governmental unit to the District in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the District on the same basis as privately owned property. Such revenue would include payments made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the local governmental unit.

Object 41290 - Other Taxes – Other Local Governmental Units

Other forms of taxes by a local governmental unit other than a District, such as licenses and permits. Separate accounts may be established for each specific type of tax.

41300 Tuition. Revenue from individuals, welfare agencies, private sources, and other school districts and government sources for education provided by the District.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 41310* - Tuition from Individuals

Revenue from individuals for education provided by the District.

MMR176 Mandatory Method Rule: Object 41310 (Tuition from Individuals) is to be used only with Fund Types 10 and 60.

Object 41320* - Tuition from Other Governmental Sources within the State

Revenue from other governmental sources within the state for education provided by the District.

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.

Object 41321* - Tuition from Other Districts

Revenue from other school districts for education provided by the District.

MMR178 Mandatory Method Rule: Object 41321 (Tuition from Other Districts) is to be used only with Fund Types 10 and 60.

Object 41330* - Tuition from Other Governmental Sources outside the State

Revenue from other governmental sources from outside the state for education provided by the District.

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.*

Object 41331* - Tuition from School Districts outside the State

Revenue from school districts from outside the state for education provided by the District.

MMR180 Mandatory Method Rule: *Object 41331 (Tuition from School Districts outside the State) is to be used only with Fund Types 10 and 60.*

Object 41340* - Tuition from Other Private Sources (Other than Individuals)

Revenue from private sources, other than individuals, for education provided by the District.

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.*

Object 41350* - Tuition from the State/Other School Districts for Voucher Program Students

Revenue from the state and other school districts for education provided by the District for Voucher Program students.

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.*

Object 41360* - Tuition from the State

Revenue from the state and other school districts for education provided by the District.

MMR183 Mandatory Method Rule: *Object 41360 (Tuition from the State) is to be used only with Fund Type 23.*

41400 Transportation Fees. *Revenue from individuals, welfare agencies, private sources, or other school districts and governmental sources for transporting students to and from school and school activities.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 41410 - Transportation Fees from Individuals

Revenue from individuals for transporting students to and from school and school activities.

MMR184 Mandatory Method Rule: *Object 41410 (Transportation Fees from Individuals) is to be used only with Fund Types 10 and 60.*

Object 41420* - Transportation Fees from Other Governmental Sources within the State

Revenue from governmental sources within the state for transporting students to and from school and school activities.

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.*

Object 41421* - Transportation Fees from Other Districts inside the State

Revenue from other school districts within the state for transporting students to and from school and school activities.

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.*

Object 41430* - Transportation Fees from Other Governmental Sources outside the State

Revenue from other governmental sources from outside the state for transporting students to and from school and school activities.

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.*

Object 41431* - Transportation Fees from Other Districts outside the State

Revenue from other school districts from outside the state for transporting students to and from school and school activities.

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.

Object 41440* - Transportation Fees from Other Private Sources (Other than Individuals)

Revenue from private sources, other than individuals, for transporting students to and from school and school activities.

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.

41500* **Investment Income.** Revenue from short-term and long-term investments. Such receipts shall be credited to the fund that provided the cash for investment.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 41510 - Earnings on Investments

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.

Object 41520 - Trust Fund Income

Revenue from dividends on trust funds.

MMR190 Mandatory Method Rule: Object 41520 (Trust Fund Income) is to be used only with Fund Types 10 and 80.

Object 41530 - Net Change in the Fair Value of Investments

Gains recognized from the sale of investments and unrealized changes 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). Include all recognized investment gains and losses; provided however, interest earnings from short-term investments are instead credited to Object 41510 (Earnings on Investments).

Object 41540 - Investment Income from Real Property

Revenue for rental, use charges, and other income on real property held for investment purposes.

41600* **Food Services.** Revenue for dispensing food to students and adults.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 41611 - Food Service Sales – School Lunch Programs

Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program.

MMR191 Mandatory Method Rule: Object 41611 (Food Service Sales – School Lunch Programs) is to be used only with Fund Type 60.

Object 41612 - Food Service Sales – School Breakfast Programs

Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.

MMR192 Mandatory Method Rule: Object 41612 (Food Services Sales – School Breakfast Programs) is to be used only with Fund Type 60.

Object 41613 - Food Service Sales – Special Milk Programs

Revenue from students for the sale of reimbursable milk as part of the Special Milk Program.

MMR193 Mandatory Method Rule: Object 41613 (Food Service Sales – Special Milk Programs) is to be used only with Fund Type 60.

Object 41614 - Food Service Sales – After-School Programs

Revenue from students from the sale of reimbursable costs from after-school programs.

MMR194 Mandatory Method Rule: Object 41614 (Food Service Sales – After-School Programs) is to be used only with Fund Type 60.

Object 41615 - Food Service Sales – Adult/Food Services

Revenue from students from the sale of meals from Adult Education programs.

MMR195 Mandatory Method Rule: Object 41615 (Food Service Sales – Adult/Food Services) is to be used only with Fund Type 60.

Object 41620 - Food Service Sales – Nonreimbursable Programs

Revenue from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk. This category includes all sales to adults, the second type A lunch to students, and a la carte sales.

MMR196 Mandatory Method Rule: *Object 41620 (Food Service Sales – Nonreimbursable Programs) is to be used only with Fund Type 60.*

Object 41630 - Food Service Sales – Special Programs

Revenue from students, adults, or organizations for the sale of food products and services considered special functions. Some examples are potlucks, PTO-sponsored functions, and athletic banquets.

MMR197 Mandatory Method Rule: *Object 41630 (Food Service Sales – Special Programs) is to be used only with Fund Type 60.*

Object 41650 - Food Service Sales – Summer Food Programs

Revenue from students from the sale of reimbursable items from Summer School programs.

MMR198 Mandatory Method Rule: *Object 41650 (Food Service Sales – Summer Food Programs) is to be used only with Fund Type 60.*

Object 41655 - Food Service Sales – Private Catering

Revenue from the sale of food related to private catered events.

MMR199 Mandatory Method Rule: *Object 41655 (Food Service Sales – Private Catering) is to be used only with Fund Type 60.*

Object 41656 - Food Service Sales – Vending

Revenue from the sale of food items from vending machines located in District locations.

MMR200 Mandatory Method Rule: *Object 41656 (Food Service Sales – Vending) is to be used only with Fund Type 60.*

Object 41699 - Food Service Sales – Vendor Contract Guarantee

Contact RIDE for definition.

MMR200 Mandatory Method Rule: *Object 41656 (Food Service Sales – Vending) is to be used only with Fund Type 60.*

41700*

District Activities. Revenue resulting from co-curricular and extracurricular activities controlled and administered by the District. These revenues are not to be commingled with the proceeds from student activities.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 41701 - Admissions/Athletic Gate Receipts

Revenue from patrons of a school-sponsored activity such as a concert or a football game.

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.

Object 41702 - Bookstore and Lock Sales and Rentals

Revenue from sales of textbooks, shirts, lock sales, and rentals. Also includes the following items:

- Cap and Gown Sales
- High School Parking Passes
- Sales of Pictures

- SAT Prep Reimbursements
- School Clothing Sales
- School Project Fees
- Yearbook Sales

MMR204 Mandatory Method Rule: *Object 41702 (Bookstore and Local Sales and Rentals) is to be used only with Fund Types 10 and 60.*

Object 41704 - Summer School

Revenue from students relating to summer school programs.

MMR205 Mandatory Method Rule: *Object 41704 (Summer School) is to be used only with Fund Type 60.*

Object 41706 - Student Organization Membership Dues and Fees

Dues and fees received from student organization activities.

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.*~~

Object 41707 - Other Fees from District Activities

Other fees associated with District activities. Includes the following items:

- Administrative Fees for COBRA Administration
- Administrative Fees –Task Force
- Bank Card Rewards
- Catering Fees
- Constable Revenue and Subpoena Fees
- Custodial Fees
- Fees collected from individuals for Adult Vocational Training
- Fees collected from individuals for CED Testing

- IT Service Fees
- Licensing School Logos
- Program revenue generated from State Grants pursuant to the Object 43000 Series) – Use with General Fund only
- Sales of Scrap Metal
- Student Council Fees
- Unused Employee Flexible Savings Account Funds
- Vendor Rewards Programs

MMR207 Mandatory Method Rule: *Object 41707 (Other Fees from District Activities) is to be used only with Fund Types 10 and 60.*

Object 41750* - Revenue from Enterprise Activities

Revenue (gross) from vending machines, school stores, and soft drink machines, etc., not related to the regular food service program. These revenues are normally associated with activities at the campus level that generate incremental local revenues for campus use. Includes the following items:

- After School Program Fees
- Book Fair Proceeds
- Holiday Fund Raising Drives Card Rewards
- Vending Machine Proceeds

MMR208 Mandatory Method Rule: *Object 41750 (Revenue from Enterprise Activities) is to be used only with Fund Type 10.*

Object 41751 - Dining Room Revenues

Revenue (gross) from District operation of a dining room.

MMR209 Mandatory Method Rule: *Object 41751 (Dining Room Revenues) is to be used only with Fund Types 10 and 60.*

41800* **Revenue from Community Services Activities.** *Revenue from community services activities operated by the District.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 41801 - Community Services Activities - Revenues

Revenue from community services activities operated by the District. For example, revenue received from operation of a skating facility by a District as a community service.

MMR210 Mandatory Method Rule: Object 41801 (Community Services Activities – Revenues) is to be used only with Fund Types 10 and 60.

41900 Other Revenue from Local Sources. Other revenue from local sources not classified above.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 41901* - Rental Income (Fields/Pools/Buildings)

Earnings from rents and leases from school-owned property and/or facilities.
Rental of property held for income purposes is not included here, but is recorded in Object 41540 (Investment Income from Real Property).

MMR211 Mandatory Method Rule: Object 41901 (Rental Income (Fields/Pools/Building)) is to be used only with Fund Types 10, 24, and 60.

Object 41902 - Royalty Income

Revenue associated with royalties in any form.

MMR212 Mandatory Method Rule: Object 41902 (Royalty Income) is to be used only with Fund Types 10, 24, and 60.

Object 41920 - Contributions and Donations from Private Sources

Revenue associated with contributions, gifts, bequests, and donations made by private organizations. Also includes revenue from Fundraising activities, reimbursements for purchased items to be paid by a PTO or other Non-Profit Agencies, and Science Fair Rewards.

These organizations include, but are not limited to, educational foundations, PTO organizations, campus booster clubs, and private individuals. This code should be used to record on-behalf payments made by private organizations to District personnel (e.g., stipends paid to teachers or other District staff).

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.

Object 41921 - Instructional - Categorical

Gifts, bequests, and any other revenue received from local sources for a specified purpose related to instruction.

MMR214 Mandatory Method Rule: *Object 41921 (Instructional – Categorical) is to be used only with Fund Type 24.*

Object 41922 - Instructional Support - Categorical

Gifts, bequests, and any other revenue received from local sources for a specified purpose related to instructional support.

MMR215 Mandatory Method Rule: *Object 41922 (Instructional Support – Categorical) is to be used only with Fund Type 24.*

Object 41923 - Administration – Categorical

Gifts, bequests, and any other revenue received from local sources for a specified purpose related to administration.

MMR216 Mandatory Method Rule: *Object 41923 (Administration – Categorical) is to be used only with Fund Type 24.*

Object 41924 - Non-Cash Contributions & Donations from Private Sources

Non-cash contributions and donations received from private sources.

MMR217 Mandatory Method Rule: *Object 41924 (Non-Cash Contributions & Donations from Private Sources) is to be used only with Fund Types 10 and 24.*

Object 41925 - Donations from Private Sources through the State

Revenue associated with contributions, gifts, bequests, and donations from private organizations but distributed by the State. For these revenue sources, Districts shall adhere to the requirements of the grant/donation and report such to the State. The State will be responsible for reporting to the Private Sources.

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.*

Object 41930* - Gains or Losses on the Sale of Capital Assets

The amount of revenue over (under) the book value of the capital assets sold. For example, the gain on the sale would be the portion of the selling price received in excess of the depreciated value (book value) of the asset. This Object is used only with Proprietary and Fiduciary Fund Types (60, 70, and 80).

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.

Object 41940* - Textbooks Sales and Rentals

Revenue from the rental or sale of textbooks. Includes revenue from selling used books to publishers or individuals.

MMR220 Mandatory Use Rule: *Object 41940 (Textbooks Sales and Rentals) is to be used only with Fund Type 10.*

Object 41950* - Miscellaneous Revenue from Other Districts

Revenues received from other Districts that are not classifiable elsewhere. Includes Reading Recovery programs, etc.

MMR221 Mandatory Method Rule: *Object 41950 (Miscellaneous Revenue from Other Districts) is to be used only with Fund Types 10 and 60.*

Object 41960* - Miscellaneous Revenue from Other Local Governmental Units

Revenues received from Other Local Governmental Units that are not classifiable elsewhere.

MMR222 Mandatory Method Rule: *Object 41960 (Miscellaneous Revenue from Other Local Governmental Units) is to be used only with Fund Types 10 and 60.*

Object 41970* - Operating Revenues – Proprietary Funds

Goods and services provided for insurance, printing, or data processing.

MMR223 Mandatory Method Rule: *Object 41970 (Operating Revenues - Proprietary Funds) is to be used only with Fund Types 60 and 70.*

Object 41980* - Refund of Prior Year's Expenditures

Expenditures that occurred last year that are refunded this year. If the refund and the expenditure occurred in the current year, reduce this year's expenditures, as prescribed by GAAP. Includes refunds from prior year expenditures for overpayments, double payments, or returned merchandise.

Also includes charges resulting from:

- "Clean-up" Balance Sheet adjustments
- Return of Contributed Capital from a Health Insurance Pool.

➤ Unclaimed Property – General Treasury

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

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).

Object 41990* - Miscellaneous

Revenue from local sources not provided for elsewhere. This account should be used infrequently and only for small amounts. See the Topic entitled *Refunds, Reimbursements, and Miscellaneous Revenue* in Chapter VIII of the **UCOA Accounting Manual** for information on revenue items that are commonly considered to be "Miscellaneous" in nature, but are to be accounted for in a different Object account other than in Object 41990. Includes the following items:

- Revenue from excess power generated by wind turbines
- Revenue from Cell Towers
- National Grid (Electric Utility) Refund
- Revenue from the sale of School Bus Tickets
- Payments from RI DOT for "disruption" from paving streets in front of schools.
- Other small revenue items not identified as reportable in other Revenue Object accounts.

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).

42000 Series

Revenue from Intermediate Sources

The accounts for this Series are listed below, followed by a listing with descriptions and special rules or procedures for selected accounts.

<i>A/C No.</i>	<i>Name</i>
42000	Revenue from Intermediate Sources
42100	Unrestricted Grants-in-Aid - Intermediate Sources
42101	Unrestricted Grants - Intermediate Sources

<i>A/C No.</i>	<i>Name</i>
42200	Restricted Grants-in-Aid - Intermediate Sources
42201	Restricted Grants - Intermediate Sources
42300	<i>Unassigned. Contact RIDE for Validation.</i>
42400	<i>Unassigned. Contact RIDE for Validation.</i>
42500	<i>Unassigned. Contact RIDE for Validation.</i>
42600	<i>Unassigned. Contact RIDE for Validation.</i>
42700	<i>Unassigned. Contact RIDE for Validation.</i>
42800	Revenue in Lieu of Taxes - Intermediate Sources
42801	Revenue in Lieu of Taxes - Intermediate Sources
42900	Revenue for/on Behalf of the School District - Intermediate Sources
42901	Revenue for/on Behalf of the School District - Intermediate Sources

42000* *Revenue from Intermediate Sources*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

42100* *Unrestricted Grants-in-Aid – Intermediate Sources.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 42101 - Unrestricted Grants – Intermediate Sources

Revenue recorded as grants by the District from an intermediate unit that can be used for any legal purpose desired by the District without restriction.

MMR226 Mandatory Method Rule: *Object 42101 (Unrestricted Grants – Intermediate Sources) may only be used with permission from RIDE.*

42200* *Restricted Grants-in-Aid – Intermediate Sources.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 42201 - Restricted Grants – Intermediate Sources

Revenue recorded as grants by the District from an intermediate unit that must be used for a categorical or specific purpose.

MMR227 Mandatory Method Rule: *Object 42201 (Restricted Grants – Intermediate Sources) may only be used with permission from RIDE.*

42800* **Revenue in Lieu of Taxes – Intermediate Sources.**

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 42801 - Revenue in Lieu of Taxes – Intermediate Sources

Commitments or payments made out of general revenues by an intermediate governmental unit to the District in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the District on the same basis as privately owned property or other tax base. It would include payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the intermediate governmental unit.

MMR228 Mandatory Method Rule: *Object 42801 (Revenue in Lieu of Taxes - Intermediate Sources) may only be used with permission from RIDE.*

42900* **Revenue for/on behalf of the School District – Intermediate Sources.**

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 42901 - Revenue for/on behalf of the School District – Intermediate Sources

Commitments or payments made by an intermediate governmental jurisdiction for the benefit of the District or contributions of equipment or supplies. Such revenue includes the payment to a pension fund by the intermediate unit on behalf of a District employee for services rendered to the District and a contribution of capital assets by an intermediate unit to the District.

MMR229 Mandatory Method Rule: *Object 42901 (Revenue for/on behalf of the School District - Intermediate Sources) may only be used with permission from RIDE.*

43000 Series
Revenue from State Sources

The accounts for this Series are listed below, followed by a listing with descriptions and special rules or procedures for selected accounts.

<i>A/C No.</i>	<i>Name</i>
43000	Revenue From State Sources
43100	Unrestricted Grants-in-Aid - State Sources
43101	Unrestricted Grants-in-Aid - State Sources
43102	RIDE Flowthrough Grants
43103	Other Grants
43107	Indirect Costs from State Sources
43200	Restricted Grants-in-Aid - State Sources
43201	Restricted Grants-in-Aid - State Sources
43202	School Housing Aid
43250	Re-appropriated Fund Balance – State Grant Funds
43300	<i>Unassigned. Contact RIDE for Validation.</i>
43400	Restricted Reimbursement from the State
43401	Food Service - State Matching Funds
43402	Food Service - School Breakfast Reimbursement
43500	<i>Unassigned. Contact RIDE for Validation.</i>
43600	<i>Unassigned. Contact RIDE for Validation.</i>
43700	<i>Unassigned. Contact RIDE for Validation.</i>
43800	Revenue in Lieu of Taxes - State Sources
43801	Revenue in Lieu of Taxes - State Sources
43900	Revenue for/on Behalf of the School District - State Sources
43901	Revenue for/on Behalf of the School District - State Sources

43000* **Revenue from State Sources**

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

43100 Unrestricted Grants-in-Aid – State Sources.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 43101 - Unrestricted Grants-in-Aid – State Sources

Revenue recorded as grants by the District from state funds that can be used for any legal purpose desired by the District without restriction. Includes reimbursements for Charter Schools.

MMR230 Mandatory Method Rule: Object 43101 (Unrestricted Grants-in-Aid – State Sources) must be used only with Fund Type 10 (General Fund).

Object 43102 - RIDE Flowthrough Grants

Revenue from State appropriated grants that flow through the Department of Education.

Object 43103 - Other Grants

Revenues received from other governmental agencies.

Object 43107 - Indirect Costs from State Sources

Indirect cost charged to a state program and then transferred to the General Fund as reimbursement for administering the state program. Indirect cost charged to a state program is determined by applying the indirect cost rate approved by RIDE.

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).*

43200 Restricted Grants-in-Aid – State Sources.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 43201 - Restricted Grants-in-Aid – State Sources

Revenue recorded as grants by the District from state funds that must be used for a categorical or specific purpose.

MMR231 Mandatory Method Rule: Object 43201 (Restricted Grants-in-Aid – State Sources) must only be used with Fund Types 23, 30, 31, and 32.

Object 43202 - School Housing Aid

Revenue received for School Housing Aid that is restricted for use in the following Funds:

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.

Object 43250 - Re-appropriated Fund Balance – State Funds

Fund Balance surplus from the prior year that was returned or retained by State Funds and then re-appropriated in whole or in part for use in the current year by the District.

MMR233 Mandatory Method Rule: Object 43250 (Re-appropriated Fund Balance – State Funds) must only be used with Fund Type 23 (State Revenues).

43400 Restricted Reimbursement from the State. *Revenue from the State for the State Matching program for food services.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 43401 - Food Service – State Matching Funds.

Revenue received from the State for matching funds food service operations.

Object 43402 - Food Service – School Breakfast Reimbursement

Revenue received from the State for reimbursement of the School Breakfast food service operations.

43800 Revenue in Lieu of Taxes – State Sources.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 43801 - Revenue in Lieu of Taxes – State Sources

Commitments or payments made out of general revenues by the state to the District in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the District on the same basis as privately owned property. It includes payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the state.

43900* **Revenue for/on behalf of the School District – State Sources.**

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 43901 - Revenue for/on behalf of the School District – State Sources

Commitments or payments made by the state for the benefit of the District or contributions of equipment or supplies. Such revenue includes the payment of a pension fund by the state on behalf of a District employee for services rendered to the District and a contribution of capital assets by a state unit to the District.

44000 Series

Revenue from Federal Sources

The accounts for this Series are listed below, followed by a listing with descriptions and special rules or procedures for selected accounts.

<i>A/C No.</i>	<i>Name</i>
44000	Revenue from Federal Sources
44100	Unrestricted Grants-in-Aid Direct from the Federal Government
44101	P.L. 81-874, Impact Aid
44102	Unrestricted Grants-in-Aid Direct from the Federal Government
44103	JROTC Reimbursement
44107	Indirect Costs from Federal Sources
44200	Unrestricted Grants-in-Aid from the Federal Government through the State
44201	Unrestricted Grants-in-Aid from the Federal Government through the State
44202	Medicaid Reimbursement
44250	Re-appropriated Fund Balance – Federal Funds

<i>A/C No.</i>	<i>Name</i>
44300	Restricted Grants-in-Aid Direct from the Federal Government
44301	Restricted Grants-in-Aid Direct from the Federal Government
44400	<i>Unassigned. Contact RIDE for Validation.</i>
44500	Restricted Grants-in-Aid from the Federal Government through the State
44501	Restricted Grants-in-Aid from the Federal Government through the State
44502	Restricted Grants-in-Aid from the Federal Government through the State – Program Revenue
44600	Restricted Reimbursement from the Federal Government through the State
44601	Food Service Reimbursements
44700	Grants-in-Aid From the Federal Government through Other Intermediate Agencies
44701	Grants-in-Aid From the Federal Government through Other Intermediate Agencies
44800	Revenue in Lieu of Taxes - Federal Sources
44801	Revenue in Lieu of Taxes - Federal Sources
44900	Revenue for/on Behalf of the School District – Federal Sources
44901	Revenue for/on Behalf of the School District - Federal Sources

44000 Revenue from Federal Sources

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

44100* **Unrestricted Grants-in-Aid Direct from the Federal Government.**
Revenues direct from the federal government as grants to the District that can be used for any legal purpose desired by the District without restriction.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 44101 - P.L. 81-874, Impact Aid

Revenues received under Public Law 81-874 for current expenses as financial assistance to Districts which are so affected by the presence of Federal activities as to be classified

"Federally Impacted", and for disaster assistance to Districts in Federally declared disaster areas.

MMR234 Mandatory Method Rule: *Object 44101 (P.L. 81-874, Impact Aid) must only be used with Fund Type 10, 30, 31, and 32.*

Object 44102 - Unrestricted Grants-in-Aid Direct from the Federal Government

Revenues direct from the federal government as grants to the District that can be used for any legal purpose desired by the District without restriction. Use with Fund Type 22 only.

Object 44103 - JROTC Reimbursement

Reimbursement from the Federal Government for costs associated with the Junior ROTC program.

MMR235 Mandatory Method Rule: Object 44103 (JROTC Reimbursement) must only be used with Fund Type 10 (General Fund).

Object 44107 - Indirect Costs from Federal Sources

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.

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).

44200* ***Unrestricted Grants-in-Aid from the Federal Government through the State.***

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 44201 - Unrestricted Grants-in-Aid from the Federal Government through the State

Revenues from the federal government through the state as grants that can be used for any legal purpose desired by the District without restriction.

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.

Object 44202 - Medicaid Reimbursement

Revenues from the federal government provided as reimbursement for Medicaid eligible services to Medicaid eligible students. This reimbursement is unrestricted and is considered as revenue used in support of the operational budget. These include costs identified as Medicaid Administrative and Medicaid Direct Services.

MMR238 Mandatory Method Rule: Object 44202 (Medicaid Reimbursement) must only be used with Fund Type 10 (General Fund).

Object 44250 - Re-appropriated Fund Balance – Federal Funds

Fund Balance surplus from the prior year that was returned or retained by Federal Funds and then re-appropriated in whole or in part for use in the current year by the District.

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).

44300* **Restricted Grants-in-Aid Direct from the Federal Government.**

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 44301 - Restricted Grants-in-Aid Direct from the Federal Government

Revenues direct from the federal government as grants to the District that must be used for a categorical or specific purpose. If such money is not completely used by the District, it usually is returned to the governmental unit.

44500* **Restricted Grants-in-Aid from the Federal Government through the State.** Revenues from the federal government through the state as grants to the District that must be used for a categorical or specific purpose.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 44501 - Restricted Grants-in-Aid from the Federal Government through the State

Revenues from the federal government through the state as grants to the District that must be used for a categorical or specific purpose. If such money is not completely used by the District, it usually is returned to the governmental unit.

Object 44502 - Restricted Grants-in-Aid from the Federal Government through the State - Program Revenue

Program revenue earned related to Restricted Grants-in-Aid from the Federal Government from such activities as Adult School education fees, Automotive Technology Vehicles Repairs, etc.

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

44600 Restricted Reimbursement from the Federal Government through the State. *Revenues from the federal government through the state as reimbursement for specific sales under the National School Lunch/Breakfast/Milk and Snack Programs.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 44601 - Food Service Reimbursements

Revenue for reimbursements of such items as Lunch, Special K Milk, and Snack Programs.

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).

44700* **Grants-In-Aid from the Federal Government through Other Intermediate Agencies.**

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 44701 - Grants-In-Aid from the Federal Government through Other Intermediate Agencies

Revenues from the federal government through an intermediate agency.

44800* **Revenue in Lieu of Taxes - Federal Sources.**

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 44801 - Revenue in Lieu of Taxes - Federal Sources

Commitments or payments made out of general revenues by the federal government to the District in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the District on the same basis as privately owned property or other tax base. Such revenue includes payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the federal government unit.

44900* **Revenue for/on behalf of the School District - Federal Sources.**

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 44901 - Revenue for/on behalf of the School District - Federal Sources

Commitments or payments made by the federal government for the benefit of the District, or contributions of equipment or supplies. Such revenue includes a contribution of capital assets by a federal governmental unit to the District and foods donated by the federal government to the District.

45000 Series
Other Financing Sources

The accounts for this Series are listed below, followed by a listing with descriptions and special rules or procedures for selected accounts.

<i>A/C No.</i>	<i>Name</i>
45000	Other Financing Sources
45100	Issuance of Bonds
45101	Bond Principal
45102	Special Revenue Bond Proceeds
45110	Premium or Discount on the Issuance of Bonds
45200	Fund Transfers In
45201	Fund Transfers In – No. 1
45202	Fund Transfers In – No. 2
45203	Fund Transfers In – No. 3
45204	Fund Transfers In – No. 4
45205	Fund Transfers In – No. 5
45206	Fund Transfers In – No. 6
45207	Fund Transfers In – No. 7
45208	Fund Transfers In – No. 8
45209	Fund Transfers In – No. 9
45210	Interagency Funds Transfers In
45300	Proceeds from the Disposal of Real or Personal Property
45301	Sale of Personal and Real Property
45400	Loan Proceeds
45401	Proceeds from Loans
45500	Capital Lease Proceeds
45501	Proceeds from Capital Leases
45600	Other Long-Term Debt Proceeds
45601	Other Long-Term Debt Proceeds
45700	<i>Unassigned. Contact RIDE for Validation.</i>
45800	<i>Unassigned. Contact RIDE for Validation.</i>
45900	<i>Unassigned. Contact RIDE for Validation.</i>

45000* **Other Financing Sources**

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

45100 Issuance of Bonds. Used to record the face amount of the bonds that are issued. Short-term debt proceeds should **not** be classified as revenue. When a District issues short-term debt (debt with a duration of less than 12 months) that is to be repaid from governmental funds, a liability (notes payable) should be recorded in the balance sheet of the fund responsible for repayment of the debt.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 45101* - Bond Principal

Used to record the face amount of bonds sold. Exclude premiums or accrued interest from the sale of such bonds.

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).

Object 45102* - Special Revenue Bond Proceeds

Used to record the face amount of bonds sold for Special Revenue Bonds. Exclude premiums or accrued interest from the sale of such bonds.

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).

Object 45110 - Premium or Discount on the Issuance of Bonds

Proceeds from that portion of the sale price of bonds in excess of or below their par value. The premium or discount represents an adjustment of the interest rate and will be amortized using Object 58340 (Amortization of Premium and Discount on Issuance of Bonds). Also includes any accrued interest received at the time of sale of the bonds.

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).

45200 *Fund Transfers In.* *Used to classify operating transfers from other funds of the District.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 45201 - Fund Transfers In No. 1

Used to classify operating transfers from other funds of the District.

Object 45202 - Fund Transfers In No. 2

Used to classify operating transfers from other funds of the District.

Object 45203 - Fund Transfers In No. 3

Used to classify operating transfers from other funds of the District.

Object 45204 - Fund Transfers In No. 4

Used to classify operating transfers from other funds of the District.

Object 45205 - Fund Transfers In No. 5

Used to classify operating transfers from other funds of the District.

Object 45206 - Fund Transfers In No. 6

Used to classify operating transfers from other funds of the District.

Object 45207 - Fund Transfers In No. 7

Used to classify operating transfers from other funds of the District.

Object 45208 - Fund Transfers In No. 8

Used to classify operating transfers from other funds of the District.

Object 45209 - Fund Transfers In No. 9

Used to classify operating transfers from other funds of the District.

Other Rules for Objects 45201 - 45209:

*These Objects are useable for Internal Transfers only as needed. These Accounts are **not** to be included in the **UCOA Upload File.***

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 – Accelegnants 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.

Example: Assume that certain costs in the School Food Service Funds are to be "covered" by 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 10000000	Object 59101 (Fund Transfers Out)	123,456
Fund 60010000	Object 10101 (Cash)	123,456
Fund 60010000	Object 45201 (Fund Transfers In)	123,456
Fund 10000000	Object 10101 (Cash)	123,456

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

Object 45210 - Interagency Fund Transfers In

Fund Transfers received from other Agencies, such as a Town or Municipality.

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.

45300 **Proceeds from the Disposal of Real or Personal Property.** *Proceeds from the disposal of school property or compensation for the loss of real or personal property.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 45301 - Sale of Personal and Real Property

Proceeds from the sale of real property or personal property/equipment from Governmental Fund Types (10, 20 Series, 30 Series, 40, and 50). Object 45301 should be used only for proceeds from the disposal of assets that do that have significant value. The reporting of major asset sales should be recorded in Object 46401 (Special Items).

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).

45400 **Loan Proceeds.** *Proceeds from loans greater than 12 months.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 45401 - Proceeds from Loans

Proceeds from loans greater than 12 months.

45500 **Capital Lease Proceeds.** *Proceeds from capital leases.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 45501 - Proceeds from Capital Leases

Proceeds from capital leases.

45600 **Other Long-Term Debt Proceeds.** *Proceeds from other long-term debt instruments not captured in the preceding codes (e.g., certificates of obligation).*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 45601 - Other Long-Term Debt Proceeds

Proceeds from other long-term debt instruments not captured in the preceding codes (e.g., certificates of obligation).

45700 Unassigned. Contact RIDE for Validation.

45800 Unassigned. Contact RIDE for Validation.

45900 Unassigned. Contact RIDE for Validation.

46000 Series

Other Items

The accounts for this Series are listed below, followed by a listing with descriptions and special rules or procedures for selected accounts.

<i>A/C No.</i>	<i>Name</i>
46000	Other Items
46100	Miscellaneous
46101	Refunds - Current Year
46103	Donated Commodities
46200	Capital Contributions
46201	Private Party Contributions
46202	Public Entity Contributions
46300	<i>Unassigned. Contact RIDE for Validation.</i>
46400	Special Items
46401	Special Items
46402	Internal Service Fund Revenue – <i>Do not use without permission from RIDE.</i>
46403	Employee/Employer Contributions – <i>Do not use without permission from RIDE.</i>
46500	Extraordinary Items
46501	Extraordinary Items
46600	Revenue from Claims and Settlements

<i>A/C No.</i>	<i>Name</i>
46601	Insurance Proceeds
46700	<i>Unassigned. Contact RIDE for Validation.</i>
46800	<i>Unassigned. Contact RIDE for Validation.</i>
46900	<i>Unassigned. Contact RIDE for Validation.</i>

46000 Other Items

Other items not associated with any other category.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

46100 Miscellaneous

Miscellaneous items not categorized elsewhere.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 46101 - Refunds – Current Year

Refunds are received on disbursements made during the current fiscal year. Some examples of refunds include an overpayment for services or double payments. Proceeds shall be recorded to its original fund. The District shall maintain a refund register which shall include amount received, source of the refund, receipt number, and identification of the original expenditure account.

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.

Object 46103 - Donated Commodities

The value of items of food donated by the state or federal government for the Food Services program.

MMR250 Mandatory Method Rule: *Object 46103 (Donated Commodities) must only be used with Fund Type 60 (Enterprise Funds).*

46200 Capital Contributions. *Capital assets acquired as the result of a donation or bequest of an individual, estate, other government agencies, a corporation, public entity, or an affiliate organization.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 46201 - Private Party Contributions

Capital assets acquired as the result of a donation or bequest of an individual, estate, other government, a corporation, or an affiliate organization.

MMR251 Mandatory Method Rule: *Object 46201 (Private Party Contributions) must only be used with Fund Type 24 (Local Revenue).*

Object 46202 - Public Entity Contributions

Capital assets acquired as the result of a donation or bequest of a public entity.

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.*

46300 Unassigned. Contact RIDE for Validation.

46400 Special Items.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 46401 - Special Items

Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the District administration that are either unusual in nature or infrequent in occurrence. For some districts, these include the sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution.

Special items may also include events that are not within the control of the district. In the governmental funds, these items should be separately captioned or disclosed.

MMR253 Mandatory Method Rule: *Object 46401 (Special Items) may only be used with permission from RIDE.*

Object 46402 - Internal Service Fund Revenue

DO NOT USE WITHOUT PERMISSION FROM RIDE. Used ONLY with Internal Service Funds (Fund Type 70). Used for recording the "revenue" related to health and dental care payments maintained in Fund 70000001 (Pooling Account).

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.*

Object 46403 - Employee/Employer Contributions

DO NOT USE WITHOUT PERMISSION FROM RIDE. Used ONLY with Internal Service Funds (Fund Type 70) and Trust Fund (Fund Type 80). Used for recording the "revenue" related to health and employee and employer contributions related to Self-Insured Benefit and Pension programs.

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.*

46500 Extraordinary Items.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 46501 - Extraordinary Items

Used to classify items in accordance with GASB 34. Included are transactions or events that are outside the control of District administration and are both unusual in nature and

infrequent in occurrence. For some Districts, these include insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; and insurance proceeds to cover costs related to an environmental disaster.

46600 Revenue from Claims and Settlements.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 46601 - Insurance Proceeds

Used to classify proceeds received from insurance carriers or coverage pursuant to settled claims and settlements.

47000 Unassigned. Contact RIDE for Validation.

Header Account Rule: *This account should be used as a Header account for accumulation of totals. Entries are not posted to this account, but to the any accounts that would be created in this Series.*

48000 Unassigned. Contact RIDE for Validation.

Header Account Rule: *This account should be used as a Header account for accumulation of totals. Entries are not posted to this account, but to the any accounts that would be created in this Series.*

49000 Custodial Funds

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

49700 Custodial Fund Revenues.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 49701 – Revenues related to Fiduciary Activities

Used to classify proceeds received from Fiduciary Activities.

60000 Series

Revenue Contra and System Accounts

The account for this Series is listed below, followed by a listing with descriptions and special rules or procedures for selected accounts.

<i>A/C No.</i>	<i>Name</i>	<i>Contra To:</i>	<i>Name</i>
63202	School Housing Aid - Contra	43202	School Housing Aid

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.*

The Revenue Contra accounts will be a direct match to a corresponding Revenue account, the only exception is that the first digit will be a “6” instead of “4”. For example, the contra to School Housing Aid (43202), will be 63202, and so forth.

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.

In accordance with these rules, Charter Schools record entries in a manner that is contrary to rules of the UCOA Accounting Manual. However, Charters are required to report their results to the UCOA Database pursuant to the UCOA Accounting Manual. 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.

By way of example, 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, to reduce fund balance in the Debt Service Fund, and record the full payment as revenue comparable before transmitting data. Accordingly, special entries are

needed to enable Charter Schools to properly report the effect of these transactions to the UCOA Database (pursuant to the UCOA Accounting Manual) and also for internal purposes.

Note: For ease of understanding, only the Object segment is shown in the following example.

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 - Contra	\$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.

62100 *Unrestricted Grants in Aid – Intermediate Sources for In-Kind Contributions.*

Header Account Rule: *This account should be used as a Header account for accumulation of totals. Entries are not posted to this account, but to the any accounts that would be created in this Series.*

Object 62101 - In-Kind Contribution – Public Entities

For those that receive in-kind contributions from Public Entities, this account may be used to record the "revenue" associated with such gifts.

*Object 62101 is useable for Internal purposes as needed. This Account 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.*

69900 *Revenue System Accounts.*

Header Account Rule: *This account should be used as a Header account for accumulation of totals. Entries are not posted to this account, but to the any accounts that would be created in this Series.*

Object 69999 - Revenue Control Account

For those that need it for Accounting System purposes, this account is to be used as the Revenue Control account. The purpose is to isolate this System account away from the Fund Balance accounts in the Object 30000 Series.

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).*

*The Revenue Control Account is useable for Internal purposes as needed. This Account is **not** to be included in the **UCOA Upload File**.*

* * * * *

Expenditures

Expenditure Recognition Policies

Expenditure recognition should follow the rules of GAAP as promulgated from time to time by the GASB.

The primary objective of expenditure objects is to maintain information on items purchased or services obtained.

On the modified accrual basis of accounting, expenditures are generally recognized when an event or transaction is expected to draw on current, spendable resources within the reporting fiscal period. For purposes of preparing the year-end financial statements and inclusion in the annual audit, accounts payable are to be recognized.

Exchanges of cash for other current assets such as the investment of cash in United States bonds and the repayment of inter-fund loans shall not be considered expenditures.

Governmental Fund Types Expenditures: Expenditure classification is based primarily on the period the expenditures are expected to benefit. There are four major character classifications: current, capital outlay, debt service, and inter-governmental. The current classification represents benefits for the current period; capital outlays represent benefits for the current and future periods; and debt service is presumably for prior, current, and future benefits. Inter-Governmental expenditures represent transfers of resources to another governmental unit outside the reporting entity.

Proprietary Fund Types Expenses: Expenses of Proprietary Funds should also be classified in a logical manner consistent with industry practices and standards. Emphasis should be placed on reporting a cost of sales/services amount and the appropriate amount of operating and non-operating expenses.

To provide guidance on methods for recording certain types of transactions for which Districts that often are accounted for with various methods, the following is provided:

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).*

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.

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.

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.*

Account Level Use Rules and Requirements

Each Segment of the UCOA is unique due to its internal characteristics and content. Different rules have been established for required and optional use of each segment; and in some cases, within a Segment, different rules may apply.

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 segments of the UCOA. Several types of rules have been designed and must be followed in a the **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.

When building a new Account String in compliance with UCOA, 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.**

An analysis of the requirements for this segment follows.

A matrix presentation of these requirements is noted below.

<i>Type</i>	<i>Number Range</i>	<i>Parent</i>	<i>Child</i>	<i>Grand Child</i>	<i>Great Grand Child</i>
Expenditures	All	NO	NO	NO	YES

LEGEND

NO	Entries at this Level are not allowed
Permitted	Entries at this Level are Permitted, but not Required
YES	Entries at this Level are Required

Code Definitions - Expenditures

The number, name, and description of the all Expenditure accounts are presented below.

For Expenditure accounts, the first digit is always 5 or 6.

The second digit refers to the "Expenditure type". This is the Parent level. The Parent level Expenditure types are as follows:

<i>No.</i>	<i>Level 1 (Parent)</i>
50xxx	MASTER EXPENDITURE ROLL-UP ACCOUNT
51xxx	Personnel Services - Compensation
52xxx	Personnel Services - Employee Benefits
53xxx	Purchased Professional and Technical Services
54xxx	Purchased Property Services
55xxx	Other Purchased Services
56xxx	Supplies
57xxx	Property
58xxx	Debt Service and Miscellaneous
59xxx	Other Items
60000	Indirect Costs – Accelegrants Reporting
70xxx	Expenditure Contra and System Accounts

The third digit represents "Child" account for which detail accounts will roll up. The fourth and fifth digits ("Grandchildren") allow for a further specification of the Expenditure account.

51000 Series

Personnel Services - Compensation

The accounts for this Series are listed below, followed by a listing with descriptions and special rules or procedures for selected accounts.

<i>A/C No.</i>	<i>Name</i>
51000	Personnel Services – Compensation
51100	Salaries Expenses
51110	Regular Salaries
51111	Sick Leave
51112	Vacation

<i>A/C No.</i>	<i>Name</i>
51113	Professional Days
51114	Holiday
51115	Salaries - Substitutes
51131	Differential Pay
51132	Department Heads, House Leaders, and System-wide Supervisors
51133	Longevity (Non-Certified Only)
51134	Sabbatical
51135	Retroactive Salary
51140	Academic Fellowships
51200	Overtime Expense
51201	Regular Overtime
51202	Snow Removal Overtime
51203	Event Coverage Overtime
51300	Additional Compensation
51302	Professional Development – School
51303	Professional Development – District
51304	Trainer Expense
51306	Vacation Payoff
51307	Injured Employees
51308	After School Programs
51309	Tutoring
51311	Curriculum Work
51322	Severance
51323	Detention Coverage
51324	AM/PM Supervision
51325	Breakfast Supervision
51326	Teacher Support Team Payments
51327	Other Additional Compensation
51328	Early Retirement Incentive Payments
51331	Sick Leave Bonus
51332	Sick Payoff - Non Severance
51335	Performance Based Compensation
51336	Class Overage/Weighting (Formerly 51136; changed effective 7/1/2011)
51338	Summer Pay
51339	Class Coverage (Formerly 51139; changed effective 7/1/2011)
51400	Stipends
51401	Stipend – Other
51403	Stipend – Athletic Directors/Extracurricular Directors
51404	Stipend – Athletic Coaches/Extracurricular Advisors
51405	Stipend – Instructional Coaches
51406	Stipend – Athletic Event Officials/Personnel
51407	Stipend – Mentors
51500	<i>Unassigned. Contact RIDE for Validation.</i>

<i>A/C No.</i>	<i>Name</i>
51600	<i>Unassigned. Contact RIDE for Validation.</i>
51700	<i>Unassigned. Contact RIDE for Validation.</i>
51800	<i>Unassigned. Contact RIDE for Validation.</i>
51900	<i>Unassigned. Contact RIDE for Validation.</i>

NCES Reporting Notice: Accounts that are necessary for the NCES reporting are noted with an asterisk (*) following the Account number.

51000* **Personnel Services - Compensation**

Amounts paid to District employees, including personnel substituting for those in permanent positions. This includes gross salary for services rendered while on the payroll of the District and other forms of compensation.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

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.

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.

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.

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.

51100 Salaries Expenses. Salaries, wages, and other forms of cash compensation paid to full-time and part-time employees of the District.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Allocation and General Rules for Object 51100 Series

- *Except for Objects 51115 and 51135, **none** of the Allocation Holding Accounts for Location, Program and Subject may be used with Objects in the 51100 Series.*
- *Job Class 0000 may **not** be used with any Compensation Object.*

Object 51110 - Regular Salaries

Full-time, part-time, and prorated portions of the costs for work performed by permanent and temporary employees of the District. Also includes "extra class pay" for Teachers who teach an "extra class" during their free period.

Also includes the regular salary costs for any employees placed on "Paid Administrative Leave" who are not obligated to work, but are retaining payment of their regular salary.

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).*

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.*

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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51110:

- ***Location:*** Direct Charge Required. Allocation Accounts may **not** be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 51110:

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, 23-25 and 33-35, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use any Function except 000, 112, 411, 421, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-

District Locations, use Function 431 only. See the Mandatory Method Rule (MMR080) related to the use of Function 213.

Program: *Use any Program except 97, 98, and 99.*

Subject: *Use any Subject except 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 appropriate Job Classification except 0000, 1294-1299, 5100 series, 5200, 9700, and 9800.*

Object 51111 - Sick Leave

Full-time, part-time, and prorated portions of the costs for sick leave by permanent and temporary employees of the District.

Optional Use Rule: Districts are NOT required to use Object 51111 (Sick Leave), but can if needed or desired.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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

Allocation Rules – Object 51111:

- **Location:** Direct Charge Required. Allocation Accounts may **not** be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 51111:

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 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use any Function except 000, 411, 421, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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 appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.

Object 51112 - Vacation

Full-time, part-time, and prorated portions of the costs for vacation by permanent and temporary employees of the District.

Optional Use Rule: Districts are NOT required to use Object 51112 (Vacation), but can if needed or desired.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51112:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51112:

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 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use any Function except 000, 411, 421, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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 appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.

Object 51113 - Professional Days

Full-time, part-time, and prorated portions of the costs for professional development days for applicable employees of the District.

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).*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51113:

- ***Location:*** Direct Charge Required. Allocation Accounts may **not** be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 51113:

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 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: 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.

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.

Note: Nurses and similar employees normally charged to Function 216, will also be charged to Function 222 for In-District Locations.

Program: For applicable employees, use the same Program account number as is used with the primary Compensation 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). Programs 97, 98, and 99 may not be used.

Subject: For applicable employees, use the same Subject account number as is used with Object 51110 (Regular Salaries), or if Object 51110 was not used, with Object 51115 (Salaries - Substitutes), Object 51308 (After School Programs) or Object 51338 (Summer Pay), as applicable. Subjects 9700, 9800, and 9900 may not be used.

Job Classification: 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).

Object 51114 - Holiday

Full-time, part-time, and prorated portions of the costs for holiday leave by permanent and temporary employees of the District.

Optional Use Rule: Districts are NOT required to use Object 51114 (Holiday), but can if needed or desired.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51114:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51114:

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 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use any Function except 000, 223, 411, 421, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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 appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.

Object 51115 - 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 the Job Classification 5100 Series (Retirees and Other Former Employees).

Retirees may provide Substitute services. 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. Accordingly, for Sub-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).

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.*

MMR065 Mandatory Method 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.

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).*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51115:

- **Location:** *Allocation Accounts may be used.*
- **Program:** *Direct Charge Required. Allocation Account may not be used.*
- **Subject:** *Direct Charge Required. Allocation Account may not be used.*

Object Intersection Rules for Object 51115:

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.

In addition to the above-noted restricted accounts, Substitute Teachers may also not align with Location Types 00, 01, and 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 (and Function 431 when used in place of Function 112 for Out-of-District Locations) with Job Classification 1294 use the Subject that is assigned to the Teacher or which the Substitute Teacher has been engaged to replace. When Function 112 is used (and Function 431 when used in place of Function 112 for Out-of-District Locations) with Job Classifications 1295-1299 use Subject 0000 only.

Job Classifications 1294-1299 may also be used with Functions 221 and 222 (and Function 431 when used in place of Functions 221 and 222 for Out-of-District Locations), 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 (and Function 431 when used in place of Function 112 for Out-of-District Locations), use only Subject 0000 for Job Classes 1295-1299. With the same Functions and Long Term Substitute Teachers, (Job Class 1294) use the Subject that is assigned to the Teacher for which the Substitute has been engaged to replace.

For Substitute Teachers with Functions 221 and 222 (and Function 431 when used in place of Functions 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 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 Classification: *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.

The following Matrix for Object 51115 (Salaries – Substitutes) is 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 – SUBSTITUTE TEACHERS					
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.

Object 51131 - Differential Pay

Shift differential pay for certain employees of the District such as Custodians and Maintenance personnel.

Optional Use Rule: Districts are NOT required to use Object 51131 (Differential Pay), but can if needed or desired.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51131:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51131:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 16-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use any Function except 000, 223, 411, 421, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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 appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.

Object 51132 - Department Heads, House Leaders, and System-wide Supervisors

Full-time, part-time, and prorated portions of additional compensation for functioning in the role of Department Head, House Leader, or System-wide Supervisor by permanent and temporary employees of the District.

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).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51132:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51132:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 16-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Functions 221, 222, 231, or 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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 appropriate Job Classification except 0000, 1294-1299, 5100 series, 5200, 9700, and 9800.

Object 51133 - Longevity (Non-Certified Only)

Stipend earned by employees of a District after a number of years of service to the District.

Optional Use Rule: Districts are NOT required to use Object 51133 (Longevity – Non-Certified Only), but can if needed or desired.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51133:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.

- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51133:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 16-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use any Function except 000, 111, 112, 223, 411, 421, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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 appropriate Job Classification except 0000, 1100-1399, 5100 series, 5200, 9700, and 9800.

Object 51134 - Sabbatical

Full-time costs for activities designed to contribute to the professional competence of the instructional staff by permanent employees of the District.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51134:

- ***Location:*** Direct Charge Required. Allocation Accounts may ***not*** be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 51134:

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 223 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use appropriate Job Classification except 0000, 1294-1299, 5100 series, 5200, 9700, and 9800.

Object 51135 - Retroactive Salary

Retroactive salary payments required due to legal or other settlements stemming from events and transactions in current or prior fiscal years.

Optional Use Rule: Districts are NOT required to use Object 51135 (Retroactive Salary), but can if needed or desired.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51135:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 51135:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20 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 if the retroactive pay applies to more than an isolated number of individuals. This applies to whole bargaining units also.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 441 only for In-District Locations. Use Function 431 for Out-of-District Locations.*

Program: *Use Program 00 only.*

Subject: *Use Subject 0000 or 2500 only. Allocated based on groups receiving compensation.*

Job Classification: *Use the appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.*

Object 51140 - Academic Fellowships

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.

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).*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51140:

- ***Location:*** Direct Charge Required. Allocation Accounts may ***not*** be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 51140:

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.

Job Classification: Use Job Classification of last assignment. May not use 5100 series, 5200, 9700, and 9800.

51200 Overtime Expense. Amounts paid to employees of the District for work performed in addition to the normal work period for which the employee is compensated under regular salaries and

temporary salaries. The terms of such payment for overtime are a matter of state and local regulation and interpretation.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Allocation and General Rules for Object 51200 Series

- ***None*** of the Allocation Holding Accounts for Location, Program and Subject may be used with Objects in the 51100 Series.
- Job Class 0000 may **not** be used with any Compensation Object.

Object 51201 - Regular Overtime

Amounts paid to employees of the District in permanent or temporary positions for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51201:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51201:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15, 16, 18-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use any Function except 000, 223, 411, 421, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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 appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.

Object 51202 - Snow Removal Overtime

Amounts paid to employees of the District in permanent or temporary positions for work performed for snow removal activities in addition to the normal work period for which the employee is compensated under Regular Salaries.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51202:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51202:

Fund: Use any Fund Type except 40 and 90.

Location: Used only Location Types 00-06, and 09 and related departments or school locations only, except Locations 03999, 04999, 05999, and 08999 may not be used.

Function: Use Function 321 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use appropriate Job Classification except 0000, 1294-1299, 5100 series, 5200, 9700, and 9800.

Object 51203 – Event Coverage Overtime

Amounts paid to employees of the District in permanent or temporary positions for work performed for event coverage activities in addition to the

normal work period for which the employee is compensated under Regular Salaries.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51203:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51203:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Functions 213, 313, or 433 only with In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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 appropriate Job Classification except 0000, 1294-1299, 5100 series, 5200, 9700, and 9800.

51300 Additional Compensation. Amounts paid to District employees for items such as bonuses or incentives that are in addition to standard compensation.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Allocation and General Rules for Object 51300 Series

- ***None*** of the Allocation Holding Accounts for Location, Program and Subject may be used with Objects in the 51100 Series.
- Job Class 0000 may **not** be used with any Compensation Object.

Object 51302 - Professional Development - School

Amounts paid to District employees for professional development that is related to School-based (and budgeted at the School level) professional development.

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).

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.

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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51302:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51302:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: 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.

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.

Note: Nurses and similar employees normally charged to Function 216, will also be charged to Function 222 for In-District Locations.

Program: Use any Program except 97, 98, and 99.

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 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.

Job Classification: Use appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.

Object 51303 - Professional Development - District

Amounts paid to District employees for professional development that is related to District-based (*and budgeted at the District level*) professional development.

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.

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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51303:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51303:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: 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.

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.

Note: Nurses and similar employees normally charged to

Function 216, will also be charged to Function 222 for In-District Locations.

Program: *Use any Program except 97, 98, and 99.*

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 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.

Job Classification: *Use appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.*

Object 51304 - Trainer Expense

Amounts paid 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).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51304:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51304:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: 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.

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.

Note: Nurses and similar employees normally charged to Function 216, will also be charged to Function 222 for In-District Locations.

Program: Use any Program except 97, 98, and 99.

Subject: 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.

Job Classification: Use appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.

Object 51306 - Vacation Payoff

Amounts paid for annual 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 – See the Intersection Rules below.

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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51306:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51306:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 18000 only for Retirees and Terminating Employees.

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 16-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999 may not be used.

Function: Use Function 432 only for Retirees and Terminating Employees.

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.

Use Function 431 for Out-of-District Locations.

Program: Use Program 00 only for Retirees and Terminating Employees.

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: *Use Subject 2500 only for Retirees and Terminating Employees.*

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: *Use Job Classification 5100 series only for Retirees and Terminating Employees.*

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.

Object 51307 - Injured Employees

Amounts paid to injured employees in addition to normal compensation amounts. The amount represents that amount needed to make the employee "whole" for differences in pay while injured prior to the start of a disability compensation period.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51307:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51307:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use any Function except 000, 223, 411, 421, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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 appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.

Object 51308 - After School Programs

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. Irrespective of the physical location of an After School Program, After School Program costs are considered to be an In-District Location.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51308:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51308:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 33, 34, and 35 with Location ID 903. Alternatively, if a specific building account is necessary for regulatory or reporting purposes, use of the School ID number of each specific school is allowed with the proper Location Types 33-35. For administrative costs, use the appropriate Location Type 01 account.

Function: Use any Function except 000, 112, 223, 411, 421, 431, 432, 441, 997, and 998.

Program: Use any Program except 00, 50, 61, 62, 64, 70, 97, 98, and 99.

Subject: Use any Subject except 2701, 2702, 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 Classification: Use appropriate Job Classification except 0000, 1294-1299, 5100 series, 5200, 9700, and 9800.

Object 51309 - Tutoring

Amounts paid to full and part-time staff for services related to tutoring students that are in addition to normal compensation amounts.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51309:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51309:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Functions 111, 112, 113, 121, 122, 213, 214, and 215 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use Programs 20, 30, 40, 50, 62, 63, 64, and Program 10 Series.

Subject: Use any Subject except 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 appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.

Object 51311 - Curriculum Work

Amounts paid to employees of the District for work performed for curriculum development for which the employee's base compensation is reported in the 51100 Series (Salaries Expenses) of accounts.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51311:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51311:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Function 221 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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 appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.

Object 51322 - Severance

Amounts paid to employees of the District in permanent positions for reduction-in-work-force plans and for normal severance upon separation from the District. Expenditures made pursuant to this Object are measured at the immediately prior to the Severance event (not the timing of the payment) and must be charged as noted in the Object Intersection Rules irrespective of when the payment is actually made.

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).*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51322:

- **Location:** *Direct Charge Required. Allocation Accounts may not be used.*
- **Program:** *Direct Charge Required. Allocation Account may not be used.*

- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51322:

Fund: Use any Fund Type except 40 and 90.

Location: Use the Location assigned at the time immediately prior to the Severance and related departments or school locations except Location Types 16-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Function 432 only for In-District Locations. Use Function 431 for Out-of-District Locations.

Program: Use the Program assigned at the time immediately prior to the Severance.

Subject: Use the Subject assigned at the time immediately prior to the Severance.

Job Classification: Use the Job Classification used at the time immediately prior to the Severance. May not use Job Classification 5100 series, 5200, 9700, or 9800.

Object 51323 - Detention Coverage

Amounts paid to employees of the District for work performed as detention coverage.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51323:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51323:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Function 214 only for In-District Locations. Use Function 431 for Out-of-District Locations.

Program: Use Program 10 Series only.

Subject: Use Subject 0000 only.

Job Classification: Use appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.

Object 51324 - AM/PM Supervision

Amounts paid to employees of the District for work performed prior to and after school for supervision of students.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51324:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51324:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Function 214 only for In-District Locations.
Use Function 431 for Out-of-District Locations.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.

Object 51325 - Breakfast Supervision

Amounts paid to employees of the District for work performed during the serving of breakfast to students.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51325:

- ***Location:*** Direct Charge Required. Allocation Accounts may **not** be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 51325:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Function 312 only for In-District Locations.
Use Function 431 for Out-of-District Locations.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.

Object 51326 - Teacher Support Team Payments

Amounts paid to employees of the District for work performed related to Teacher Support Team activities.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51326:

- **Location:** Direct Charge Required. Allocation Accounts may **not** be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 51326:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use any Function except 000, 223, 411, 421, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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 appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.

Object 51327 - Other Additional Compensation

Amounts paid to employees of the District for additional compensation not otherwise associated with other accounts in the 51300 Series. Cash payments made to employees to incentivize an early retirement must be recorded in Object 51328.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51327:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51327:

Fund: Use any Fund Type except 40 and 90.

Location: Use with any Location Type and related departments or school locations except Location Types 16-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Not applicable for Early Retirement Incentive Payments; use Object 51328 for such.

Function: Use with any Function except 000, 223, 411, 421, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Not applicable for Early Retirement Incentive Payments, use Object 51328 for such payments.

Program: Use with any Program except 97, 98, and 99.

Not applicable for Early Retirement Incentive Payments, use Object 51328 for such payments.

Subject: Use any Subject except 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.

Not applicable for Early Retirement Incentive Payments, use Object 51328 for such payments.

Job Classification: *Use appropriate Job Classification account except 0000, 5100 series, 5200, 9700, and 9800.*

Not applicable for Early Retirement Incentive Payments, use Object 51328 for such payments.

Object 51328 - Early Retirement Incentive Payments

Amounts paid to employees of the District to incentivize an early retirement.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51328:

- **Location:** *Direct Charge Required. Allocation Accounts may not be used.*
- **Program:** *Direct Charge Required. Allocation Account may not be used.*
- **Subject:** *Direct Charge Required. Allocation Account may not be used.*

Object Intersection Rules for Object 51328:

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.

Object 51331 - Sick Leave Bonus

A bonus paid to District employees for not using their earned sick leave time. Amount to be determined by each District, if applicable.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51331:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.

- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51331:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use any Function except 000, 223, 411, 421, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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 appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.

Object 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.

MMR273 Mandatory Method Rule: Use Object 51322 (Severance) for severance payments made as part of a reduction-in-work-force plan. Use Object 51332 (Sick Payoff – Non Severance) for payments made to terminating employees for payout of eligible unused sick leave.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51332:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51332:

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.

Object 51335 - Performance Based Compensation

Additional compensation paid to District employees based on meeting performance-based measures and metrics. Amount to be determined by each District if applicable.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51335:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51335:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 16-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use any Function except 000, 223, 411, 421, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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 appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.*

Object 51336 - Class Overage/Weighting

Additional pay for Teachers with class sizes larger than the District's class size maximum, where applicable by contract.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51336:

- ***Location:*** *Direct Charge Required. Allocation Accounts may not be used.*
- ***Program:*** *Direct Charge Required. Allocation Account may not be used.*
- ***Subject:*** *Direct Charge Required. Allocation Account may not be used.*

Object Intersection Rules for Object 51336:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Functions 111, 113, or 232 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use Program 50 or Program 10 Series only.

Subject: Use Subject 0000 only.

Job Classification: Use appropriate Job Classification except 0000, 1294-1299, 5100 series, 5200, 9700, and 9800.

Object 51338 - Summer Pay

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. This Object is also used for employees hired to only for Summer School duties. Irrespective of the physical location of a Summer School Program, Summer School costs are considered to be an In-District Location.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51338:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51338:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 23, 24, and 25 with Location ID 907. Alternatively, if a specific building account is necessary for regulatory or reporting purposes, use of the School ID number of each specific school is allowed with the proper Location Types 23-25. For administrative costs, use Location 01300 or 01318.

Function: Use any Function except 000, 112, 223, 411, 421, 431, 432, 441, 997, and 998.

Program: Use any Program except 00, 50, 61, 63, 64, 97, 98, and 99.

Subject: Use any Subject except 2701, 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.

Job Classification: Use appropriate Job Classification except 0000, 1294-1299, 5100 series, 5200, 9700, and 9800.

Object 51339 - Class Coverage

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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51339:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51339:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 03-13 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, or 222 only with Job Classes 1295-1299 or Function 113 with Job Classes in the 4600 series for In-District Locations. 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, 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 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 Classes may be used with this Object.*

51400 Stipends. Amounts paid to District employees that are paid on a regular or irregular basis for some specific purpose such as serving as a department chair or coaching that are in addition to standard compensation.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Allocation and General Rules for Object 51400 Series

- *None of the Allocation Holding Accounts for Location, Program and Subject may be used with Objects in the 51100 Series.*
- *Job Class 0000 may **not** be used with any Compensation Object.*

Object 51401 - Stipend – Other

Amounts paid as stipends to District employees that are paid on a regular or irregular basis for services not otherwise associated with other accounts in the 51400 Series.

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 (MMR266), 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).*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51401:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51401:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15, 16, 18-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use any Function except 000, 223, 411, 421, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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 appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.

Object 51403 - Stipend – Athletic Directors/Extracurricular Directors

Amounts paid to District employees that are paid on a regular or irregular basis for serving as an Athletic Director or Extracurricular Director that is in addition to standard compensation.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51403:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51403:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Function 213 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use Program 90 only.

Subject: Use Subjects 2200 Series and 2300 Series only with Middle and High Schools, and use Subject 2300 series only with Elementary Schools.

Job Classification: Use appropriate Job Classification except 0000, 1294-1299, 5100 series, 5200, 9700, and 9800.

Object 51404 - Stipend – Athletic Coaches/Extracurricular Advisors

Amounts paid to District employees that are paid on a regular or irregular basis for serving as an Athletic Coach or Extracurricular Advisor.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51404:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51404:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-16, 18-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Function 213 or 433 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use Programs 80 and 90 only.

Subject: Use Subjects 2200 Series and 2300 Series only with Middle and High Schools, and use Subject 2300 series only with Elementary Schools.

Job Classification: Use Job Class 1800 series for Coaches and Advisors who are also Employees with other duties. Use Job Class 4800 series for Coaches or Advisors who serve as Coaches or Advisors only. All additional Compensation for Coaches or Advisors, irrespective of the Job Class used is recorded in Object 51404 only.

Object 51405 - Stipend – Instructional Coaches

Amounts paid to District employees that are paid on a regular or irregular basis for serving as an Instructional Coach for other teachers that is in addition to standard compensation.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51405:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51405:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Function 222 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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 appropriate Job Classification except 0000, 1294-1299, 5100 series, 5200, 9700, and 9800.

Object 51406 - Stipend – Athletic Event Officials/Personnel

Amounts paid to District employees that are paid on a regular or irregular basis for serving as an Athletic Event Official that is in addition to standard compensation. Also includes personnel for Time Clock Keepers, Gate Receipt Takers, Chain Holders, Game Supervisors, and Penalty Officials, etc.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51406:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51406:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations

03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Function 213 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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 appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.

Object 51407 - Stipend – Mentors

Amounts paid to District employees that are paid on a regular or irregular basis serving as a Mentor for Teachers that are in addition to standard compensation.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 51407:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 51407:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Function 222 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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 appropriate Job Classification except 0000, 5100 series, 5200, 9700, and 9800.

51500	Unassigned. Contact RIDE for Validation.
51600	Unassigned. Contact RIDE for Validation.
51700	Unassigned. Contact RIDE for Validation.
51800	Unassigned. Contact RIDE for Validation.
51900	Unassigned. Contact RIDE for Validation.

52000 Series

Personnel Services – Employee Benefits

The accounts for this Series are listed below, followed by a listing with descriptions and special rules or procedures for selected accounts.

<i>A/C No.</i>	<i>Name</i>
52000	Personnel Services - Employee Benefits
52100	Health/Medical Benefits
52101	Health and Medical Premiums
52102	Life
52103	Dental
52104	Vision
52105	Disability
52106	Other Insurance
52107	Death Benefit
52108	Wellness Program
52109	Medical Buyback Payments
52111	Legal Benefits
52112	Uniform Allowance
52121	Health and Medical - Self Insured/Active
52122	Health and Medical - Retirees
52123	Dental Buyback Payments
52124	Dental - Self Insured/Active
52125	Dental - Retirees
52200	OPEB and Retirement Payments
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)
52300	FICA and Medicare
52301	FICA
52302	Medicare
52400	Voluntary Savings Contributions
52401	403b Contributions
52402	401k Contributions
52500	Unemployment Compensation
52501	Unemployment Insurance
52600	<i>Unassigned. Contact RIDE for Validation.</i>
52700	Workers Compensation

<i>A/C No.</i>	<i>Name</i>
52710	Workers Compensation Premium
52720	Workers Compensation (Self Insured)
52730	Workers Compensation Medical (Self Insured)
52800	<i>Unassigned. Contact RIDE for Validation.</i>
52900	Other Employee Benefits
52901	Cafeteria Plan Fees
52902	Employee Assistance Programs
52903	Tuition Reimbursement – Taxable
52910	Auto Allowance
52915	Union Benefits and Pension
52916	Housing Allowance
52917	Tuition Reimbursement – Non-Taxable

52000* **Personnel Services – Employee Benefits**

Amounts paid by the District on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personnel services.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

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.*

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.

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.

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.*

52100 Health/Medical Benefits. Amounts paid by the District to provide health benefits for its current employees or employees now retired for whom benefits are paid. These charges should be distributed

to the appropriate functions and job classifications in accordance with the related salary expenditures.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Allocation and General Rules for Object 52100 Series

- **Location:** Allocation Accounts may be used with any Benefit account except for Objects 52122 and 52125.
- **Program:** Direct Charge Required. Allocation Account may **not** be used with any Benefit Objects.
- **Subject:** Allocation Account may be used with any Benefit account except for Objects 52122 and 52125.
- **Job Class 0000** may **not** be used with any Benefit Object.

Object 52101 - Health and Medical Premiums

Employer's share of health and medical premiums. Use of this account is limited to Active Employees only. Do not includes charges related to retired employees or for future retirement benefits for which current contributions are required. Also excludes amounts paid to Retirees as a subsidy for health and medical insurance obtained elsewhere.

For Health and Medical costs related to Retirees, use Object 52122 (Health and Medical – Retirees) only.

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52101:

- ***Location:*** Allocation Accounts may be used.

- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 52101:

For Health and Medical costs related to Retirees, use Object 52122 (Health and Medical – Retirees) only.

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: The account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Functions 000, 411, 421, 432, , 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: The account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: 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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.

Object 52102 - Life

Employer's share of life insurance premiums.

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.

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52102:

- **Location:** Allocation Accounts may be used for Active Employees. See Special Rules related to Retirees.
- **Program:** Direct Charge Required. Allocation Account may **not** be used. See Special Rules related to Retirees.
- **Subject:** Allocation Account may be used for Active Employees. See Special Rules related to Retirees.

Object Intersection Rules for Object 52102:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: Use Location 18000 only for Retirees and Terminating Employees.

For Active Employees, use the account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Location Types 16, 19-20 and Locations, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 432 only for Retirees and Terminating Employees.

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: Use Program 00 only for Retirees and Terminating Employees.

For Active Employees, the account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Program 97, 98, and 99 may not be used.

Subject: Use Subject 2500 only for Retirees and Terminating Employees.

For Active Employees, the account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: Use Job Classification 5100 series only for Retirees and Terminating Employees.

For 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.

Job Classifications 0000, 5200, 9700, or 9800 may not be used.

Object 52103 - Dental

Employer's share of dental insurance premiums. Use of this account is limited to Active Employees only. Do not include charges related to retired employees or for future retirement benefits for which current contributions are required.

For Dental costs related to Retirees, use Object 52125 (Dental – Retirees) only.

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52103:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 52103:

For Dental costs related to Retirees, use Object 52125 (Dental – Retirees) only.

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 432 only for Retirees and Terminating Employees.

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: The account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: 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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.

Object 52104 - Vision

Employer's share of vision insurance premiums.

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.

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52104:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.

➤ **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 52104:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997 and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 432 only for Retirees and Terminating Employees.

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: The account number used for the Program segment must be the same account number as was used with

the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: *The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

*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, provided however, Job Classifications 0000, 5100 Series, 5200, 9700, and 9800 may not be used with "actual" data.*

Object 52105 - Disability

Employer's share of disability insurance premiums.

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52105:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 52105:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: For Disabled Inactive Employees, use only Location 00000.

For Active Employees, use the account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Location Types 16-20 and Locations 99996, 99997, and 99998 may not be used. For the avoidance of doubt, Location 00000 may be used with Active Employees as appropriate.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District

Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 432 only for Retirees and Terminating Employees.*

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: *Use Program 00 only for payments to Disabled Inactive Employees.*

For Active Employees, the account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Programs 97, 98, and 99 may not be used.

Subject: *Use Subject 2500 only for payments to Disabled Inactive Employees.*

For Active Employees, the account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *Use Job Classification 5200 only for payments to Disabled Inactive Employees.*

For 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.

Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.

Object 52106 - Other Insurance

Employer's share of insurance benefits not previously identified.

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52106:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 52106:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which

this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: *The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.*

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 432 only for Retirees and Terminating Employees.*

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: *The account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.*

Subject: *The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject*

9900 may be used in certain circumstances.

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: 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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.

Object 52107 - Death Benefit

Employer's share of death benefit premiums.

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.

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52107:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 52107:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 432 only for Retirees and Terminating Employees.

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: The account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: 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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.

Object 52108 - Wellness Program

Employer's share of wellness program premiums.

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.

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52108:

- ***Location:*** Allocation Accounts may be used.

- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 52108:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 432 only for Retirees and Terminating Employees.

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: The account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: 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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.

Object 52109 - Medical Buyback Payments

Payments made to District employees and retirees in lieu of receiving medical benefits.

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.

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52109:

- **Location:** Allocation Accounts may be used for Active Employees. See Special Rules related to Retirees.
- **Program:** Direct Charge Required. Allocation Account may **not** be used. See Special Rules related to Retirees.
- **Subject:** Allocation Account may be used for Active Employees. See Special Rules related to Retirees.

Object Intersection Rules for Object 52109:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: Use Location 18000 only for Retirees and Terminating Employees.

For Active Employees, use the account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 432 only for Retirees and Terminating Employees.*

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: *Use Program 00 only for Retirees and Terminating Employees.*

For Active Employees, the account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Program 97, 98, and 99 may not be used.

Subject: *Use Subject 2500 only for Retirees and Terminating Employees.*

For Active Employees, the account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: Use Job Classification 5100 series only for Retirees and Terminating Employees.

For 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.

Job Classifications 0000, 5200, 9700, or 9800 may not be used.

Object 52111 - Legal Benefits

Employer's share of legal benefits paid on behalf of District employees.

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.

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52111:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 52111:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 432 only for Retirees and Terminating Employees.

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: The account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

Object 52112 - Uniform Allowance

Employer's share of uniform allowance.

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52112:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 52112:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 432 only for Retirees and Terminating Employees.

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: The account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: *The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

Object 52121 - Health and Medical – Self Insured/Active

Charges related to the payment of medical claims for health and medical self-insurance programs for Active Employees.

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52121:

- ***Location:*** Allocation Accounts may be used.

- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 52121:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 432 only for Retirees and Terminating Employees.

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: The account number used for the Program segment must be the same account number as was used with

the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: *The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

Object 52122 - Health and Medical – Retirees

Charges related to the payment of medical claims for health and medical self-insurance programs for retired employees and for future retirement benefits for which current contributions are required. Also includes amounts paid to Retirees as a subsidy for health and medical insurance obtained elsewhere.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52122:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 52122:

For Dental costs related to ACTIVE EMPLOYEES, use Object 52101 (Health and Medical Premiums) only.

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.

Object 52123 - Dental Buyback Payments

Payments made to District employees and retirees in lieu of receiving dental benefits.

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52123:

- **Location:** Allocation Accounts may be used for Active Employees. See Special Rules related to Retirees.
- **Program:** Direct Charge Required. Allocation Account may **not** be used. See Special Rules related to Retirees.
- **Subject:** Allocation Account may be used for Active Employees. See Special Rules related to Retirees.

Object Intersection Rules for Object 52123:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: Use Location 18000 only for Retirees and Terminating Employees.

For Active Employees, use the account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 432 only for Retirees and Terminating Employees.*

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: *Use Program 00 only for Retirees and Terminating Employees.*

For Active Employees, the account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Program 97, 98, and 99 may not be used.

Subject: *Use Subject 2500 only for Retirees and Terminating Employees.*

For Active Employees, the account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit

Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *Use Job Classification 5100 series only for Retirees and Terminating Employees.*

For 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.

Job Classifications 0000, 5200, 9700, or 9800 may not be used.

Object 52124 - Dental – Self Insured/Active

Charges related to the payment of medical claims for dental self-insurance programs for Active Employees.

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52124:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 52124:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997 and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 432 only for Retirees and Terminating Employees.

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: The account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: *The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

Object 52125 - Dental – Retirees

Charges related to the payment of medical claims for dental self-insurance programs for retired employees. Also includes amounts paid to Retirees as a subsidy for dental insurance obtained elsewhere.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52125:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 52125:

For Dental costs related to Active Employees, use Object 52103 (Dental) only.

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.

52200* **OPEB and Retirement Payments.** Employer's share of any state or local employee retirement system paid by the District, including the amount paid for employees assigned to federal programs.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Allocation and General Rules for Object 52200 Series

- **Location:** Allocation Accounts may be used with any Benefit account in the 52200 series related to Active Employees. For Retirees, use Location 18000 only.
- **Program:** Direct Charge Required. Allocation Account may not be used with any Benefit Objects. For Retirees, use Program 00 only.

- **Subject:** Allocation Account may be used with any Benefit in the 52200 series related to Active Employees. For Retirees, use Subject 2500 only.
- Job Class 0000 may **not** be used with any Benefit Object.

Object 52201 - Current Benefits

Employer's share of any current benefits paid or incurred by the District, including the amount paid for employees assigned to federal programs.

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.

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52201:

- ***Location:*** Allocation Accounts may be used for Active Employees. See Special Rules related to Retirees.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used. See Special Rules related to Retirees.
- ***Subject:*** Allocation Account may be used for Active Employees. See Special Rules related to Retirees.

Object Intersection Rules for Object 52201:

Fund: Use only Fund 10000000 (General Fund) or Fund 80010000 (GASB 45-OPEB Trust Fund).

Location: Use Location 18000 only for Retirees.

For Active Employees, the account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000

series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 432 only for Retirees and Terminating Employees.*

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: *Use Program 00 only for Retirees. For Active Employees, the account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.*

Subject: *Use Subject 2500 only for Retirees. For Active Employees, the account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the

Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *Use Job Classification 5100 series only for Retirees. For 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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

Object 52202 - Future Benefits

Employer's share of any future benefits paid or incurred by the District, including the amount paid for employees assigned to federal programs.

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52202:

- ***Location:*** Allocation Accounts may be used for Active Employees. See Special Rules related to Retirees.
- ***Program:*** Direct Charge Required. Allocation Account may not be used. See Special Rules related to Retirees.
- ***Subject:*** Allocation Account may be used for Active Employees. See Special Rules related to Retirees.

Object Intersection Rules for Object 52202:

Fund: Use only Fund 10000000 (General Fund) or Fund 80010000 (GASB 45-OPEB Trust Fund).

Location: Use Location 18000 only for Retirees.

For Active Employees, the account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 432 only for Retirees and Terminating Employees.

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: Use Program 00 only for Retirees. For Active Employees, the account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to

which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: *Use Subject 2500 only for Retirees. For Active Employees, the account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *Use Job Classification 5100 series only for Retirees. For 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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

Object 52203 - Teacher/Administrative Pension – ERSRI (Defined Benefit)

Employer's share of teacher/administrative pension – ERSRI system paid by the District related to the Defined Benefit liability.

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52203:

- **Location:** Allocation Accounts may be used for Active Employees. See Special Rules related to Retirees.
- **Program:** Direct Charge Required. Allocation Account may **not** be used. See Special Rules related to Retirees.
- **Subject:** Allocation Account may be used for Active Employees. See Special Rules related to Retirees.

Object Intersection Rules for Object 52203:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: Use Location 18000 only for Retirees.

For Active Employees, the account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 432 only for Retirees and Terminating Employees.

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: Use Program 00 only for Retirees. For Active Employees, the account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: Use Subject 2500 only for Retirees. For Active Employees, the account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: Use Job Classification 5100 series only for Retirees. For 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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.

Object 52204 - Private Pension Payment (Defined Benefit)

Employer's share of any private pension payment for Defined Benefit plans paid by the District, including the amount paid for employees assigned to federal programs.

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.

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52204:

- **Location:** Allocation Accounts may be used for Active Employees. See Special Rules related to Retirees.
- **Program:** Direct Charge Required. Allocation Account may not be used. See Special Rules related to Retirees.
- **Subject:** Allocation Account may be used for Active Employees. See Special Rules related to Retirees.

Object Intersection Rules for Object 52204:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: Use Location 18000 only for Retirees.

For Active Employees, the account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as

appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 432 only for Retirees and Terminating Employees.*

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: *Use Program 00 only for Retirees. For Active Employees, the account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.*

Subject: *Use Subject 2500 only for Retirees. For Active Employees, the account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected

Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *Use Job Classification 5100 series only for Retirees. For 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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

Object 52205 - Certified Contributions – State Schools Only

Pension payments made on behalf of non-certified employees employed in State-run schools only.

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52205:

- ***Location:*** Allocation Accounts may be used for Active Employees. See Special Rules related to Retirees.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used. See Special Rules related to Retirees.
- ***Subject:*** Allocation Account may be used for Active Employees. See Special Rules related to Retirees.

Object Intersection Rules for Object 52205:

Fund: *The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.*

Location: *Use Location 18000 only for Retirees.*

For Active Employees, the account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 432 only for Retirees and Terminating Employees.*

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: *Use Program 00 only for Retirees. For Active Employees, the account number used for the Program*

segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: *Use Subject 2500 only for Retirees. For Active Employees, the account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *Use Job Classification 5100 series only for Retirees. For 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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

Object 52206 - Non-Certified Contributions – State Schools Only

Pension payments made on behalf of non-certified employees employed in State-run schools only.

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52206:

- **Location:** Allocation Accounts may be used for Active Employees. See Special Rules related to Retirees.
- **Program:** Direct Charge Required. Allocation Account may **not** be used. See Special Rules related to Retirees.
- **Subject:** Allocation Account may be used for Active Employees. See Special Rules related to Retirees.

Object Intersection Rules for Object 52206:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: Use Location 18000 only for Retirees.

For Active Employees, the account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

Note: The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 432 only for Retirees and Terminating Employees.

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: Use Program 00 only for Retirees. For Active Employees, the account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: Use Subject 2500 only for Retirees. For Active Employees, the account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: Use Job Classification 5100 series only for Retirees. For 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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.

Object 52207 - Survivor Benefits – ERSRI

Employer's share of survivor benefits – ERSRI paid by the District.

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.

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52207:

- **Location:** Allocation Accounts may be used for Active Employees. See Special Rules related to Retirees.
- **Program:** Direct Charge Required. Allocation Account may not be used. See Special Rules related to Retirees.
- **Subject:** Allocation Account may be used for Active Employees. See Special Rules related to Retirees.

Object Intersection Rules for Object 52207:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: Use Location 18000 only for Retirees.

For Active Employees, the account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations

16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 432 only for Retirees and Terminating Employees.

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: Use Program 00 only for Retirees. For Active Employees, the account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: Use Subject 2500 only for Retirees. For Active Employees, the account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this

Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *Use Job Classification 5100 series only for Retirees. For 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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

Object 52208 - MERS Pension – (Defined Benefit)

Employer's share of Municipal Employees Retirement Systems (MERS) paid by the District related to the Defined Benefit liability.

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52208:

- ***Location:*** Allocation Accounts may be used for Active Employees. See Special Rules related to Retirees.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used. See Special Rules related to Retirees.
- ***Subject:*** Allocation Account may be used for Active Employees. See Special Rules related to Retirees.

Object Intersection Rules for Object 52208:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: Use Location 18000 only for Retirees.

For Active Employees, the account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 432 only for Retirees and Terminating Employees.

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: Use Program 00 only for Retirees. For Active Employees, the account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to

which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: *Use Subject 2500 only for Retirees. For Active Employees, the account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *Use Job Classification 5100 series only for Retirees. For 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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

Object 52213 - Teacher/Administrative Pension – ERSRI (Defined Contribution)

Employer's share of teacher/administrative pension – ERSRI system paid by the District related to the Defined Contribution liability.

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52213:

- **Location:** Allocation Accounts may be used for Active Employees. See Special Rules related to Retirees.
- **Program:** Direct Charge Required. Allocation Account may **not** be used. See Special Rules related to Retirees.
- **Subject:** Allocation Account may be used for Active Employees. See Special Rules related to Retirees.

Object Intersection Rules for Object 52213:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: Use Location 18000 only for Retirees.

For Active Employees, the account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 432 only for Retirees and Terminating Employees.

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: Use Program 00 only for Retirees. For Active Employees, the account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: Use Subject 2500 only for Retirees. For Active Employees, the account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: Use Job Classification 5100 series only for Retirees. For 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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.

Object 52214 - Private Pension Payment (Defined Contribution)

Employer's share of any private pension payment for Defined Contribution plans paid by the District, including the amount paid for employees assigned to federal programs.

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.

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52214:

- **Location:** Allocation Accounts may be used for Active Employees. See Special Rules related to Retirees.
- **Program:** Direct Charge Required. Allocation Account may not be used. See Special Rules related to Retirees.
- **Subject:** Allocation Account may be used for Active Employees. See Special Rules related to Retirees.

Object Intersection Rules for Object 52214:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: Use Location 18000 only for Retirees.

For Active Employees, the account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as

appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 432 only for Retirees and Terminating Employees.*

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: *Use Program 00 only for Retirees. For Active Employees, the account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.*

Subject: *Use Subject 2500 only for Retirees. For Active Employees, the account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected

Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *Use Job Classification 5100 series only for Retirees. For 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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

Object 52218 - MERS Pension – (Defined Contribution)

Employer's share of Municipal Employees Retirement Systems (MERS) paid by the District related to the Defined Contribution liability.

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52218:

- ***Location:*** Allocation Accounts may be used for Active Employees. See Special Rules related to Retirees.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used. See Special Rules related to Retirees.
- ***Subject:*** Allocation Account may be used for Active Employees. See Special Rules related to Retirees.

Object Intersection Rules for Object 52218:

Fund: *The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.*

Location: *Use Location 18000 only for Retirees.*

For Active Employees, the account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 432 only for Retirees and Terminating Employees.*

For Active Employees, the account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.

Functions 000, 411, 421, 997, and 998 may not be used. Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: *Use Program 00 only for Retirees. For Active Employees, the account number used for the Program*

segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: *Use Subject 2500 only for Retirees. For Active Employees, the account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *Use Job Classification 5100 series only for Retirees. For 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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

52300 FICA and Medicare. *Employer's share of Social Security paid by the District.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Allocation and General Rules for Object 52300 Series

- **Location:** *Allocation Accounts may be used with any Benefit account in the 52200 series.*
- **Program:** *Direct Charge Required. Allocation Account may not be used with any Benefit Objects.*
- **Subject:** *Allocation Account may be used with any Benefit in the 52200 series.*

- Job Class 0000 may **not** be used with any Benefit Object.

Object 52301 - FICA

Employer's share of Social Security FICA taxes.

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.

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52301:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 52301:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *The account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.*

Function 432 may be used only when related to a Compensation Object (51000 Series) in which Function 432 was properly used.

Function 441 may be used only when related to Object 51135 (Retroactive Salary).

Functions 000, 411, 421, 432, 997, and 998 may not be used. Use Function 431 for Out-of-District Locations.

Program: *The account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.*

Subject: *The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *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, Job Classifications 0000, 5200, 9700, and 9800 may not be used.*

Object 52302 - Medicare

Employer's share of Social Security Medicare taxes.

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52302:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 52302:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to

which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 19000, 20000, 99996, 99997, and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *The account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related.*

Function 432 may be used only when related to a Compensation Object (51000 Series) in which Function 432 was properly used.

Function 441 may be used only when related to Object 51135 (Retroactive Salary) with In-District Locations.

Functions 000, 411, 421, 432, 997, and 998 may not be used. Use Function 431 for Out-of-District Locations.

Program: *The account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.*

Subject: *The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *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, Job Classifications 0000, 5200, 9700, and 9800 may not be used.*

52400 Voluntary Savings Contributions. *Payments made by employer on behalf of employees for the matching of voluntary savings contributions.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Allocation and General Rules for Object 52400 Series

- **Location:** *Allocation Accounts may be used with any Benefit account in the 52200 series.*
- **Program:** *Direct Charge Required. Allocation Account may not be used with any Benefit Objects.*
- **Subject:** *Allocation Account may be used with any Benefit in the 52200 series.*
- **Job Class 0000** *may not be used with any Benefit Object.*

Object 52401 - 403b Contributions

Payments made by employer on behalf of employees for the matching of voluntary savings contributions to a 403b Plan. School Districts will generally have a 403b plan, but will not have a 401k plan. Charter Schools and Educational Service Agencies may have either. Accordingly, this account should be used by School Districts and may be used by Charter Schools and Educational Service Agencies.

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.

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52401:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 52401:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99997 and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle

Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *The account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Functions 000, 411, 421, 432, 997, and 998 may not be used.*

Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: *The account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.*

Subject: *The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

Object 52402 - 401k Contributions

Payments made by employer on behalf of employees for the matching of voluntary savings contributions to a 401k Plan. School Districts will generally have a 403b plan, but will not have a 401k plan. Charter Schools and Educational Service Agencies may have either. Accordingly, this account should only be used by Charter Schools and Educational Service Agencies.

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.

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52402:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 52402:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations

16000, 18000, 19000, 20000, 99997 and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *The account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Functions 000, 411, 421, 432, 997, and 998 may not be used.*

Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: *The account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.*

Subject: *The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: 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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.

52500 Unemployment Compensation. Amounts paid by the District to provide unemployment compensation for its employees. These charges should be distributed to the appropriate functions and job classifications in accordance with the salary expenditures.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Allocation and General Rules for Object 52500 Series

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.
- Job Class 0000 may **not** be used with any Benefit Object, except where by Object Intersection Rule.

Object 52501 - Unemployment Insurance

Unemployment insurance related to District personnel.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52501:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 52501:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 000 only.

Program: Use Program 00 only.

Subject: Use Subject 0000 only.

Job Classification: Use Job Classification 0000 only.

52600 Unassigned. Contact RIDE for Validation.

52700 Workers Compensation. Amounts paid by the District to provide workers compensation insurance for its employees.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Allocation and General Rules for Object 52700 Series

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.
- Job Class 0000 may **not** be used with any Benefit Object, except where by Object Intersection Rule.

Object 52710 - Workers Compensation Premium

Workers compensation for school employed personnel.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52710:

- ***Location:*** Direct Charge Required. Allocation Accounts may **not** be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 52710:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 000 only.

Program: Use Program 00 only.

Subject: Use Subject 0000 only.

Job Classification: Use Job Classification 0000 only.

Object 52720 - Workers Compensation (Self Insured)

Workers compensation payments to employees from self-funded programs.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52720:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 52720:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 000 only.

Program: Use Program 00 only.

Subject: Use Subject 0000 only.

Job Classification: Use Job Classification 0000 only.

Object 52730 - Workers Compensation Medical (Self Insured)

Workers compensation payments related to medical expenses to employees from self-funded programs.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52730:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 52730:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 000 only.

Program: Use Program 00 only.

Subject: Use Subject 0000 only.

Job Classification: Use Job Classification 0000 only.

52800 Unassigned. Contact RIDE for Validation.

52900 Other Employee Benefits. Employee benefits other than those classified above, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses, and paid parking. These charges should be distributed to the appropriate functions and job classifications in accordance with the related salary expenditures.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Allocation and General Rules for Object 52900 Series

- **Location:** Allocation Accounts may be used with any Benefit account except for Object 52902.
- **Program:** Direct Charge Required. Allocation Account may not be used with any Benefit Objects.
- **Subject:** Allocation Account may be used with any Benefit account except for Object 52902.
- **Job Class 0000** may not be used with any Benefit Object, except where required by Object Intersection Rule.

Object 52901 - Cafeteria Plan Fees

Payments assessed by insurance agent for administering the cafeteria plan (IRS section 125).

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.

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52901:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 52901:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99997 and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *The account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Functions 000, 411, 421, 432, 997, and 998 may not be used.*

Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: *The account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.*

Subject: *The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

Object 52902 - Employee Assistance Programs

Employer's share of employee assistance programs.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52902:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 52902:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 000 only.

Program: Use Program 00 only.

Subject: Use Subject 0000 only.

Job Classification: Use Job Classification 0000 only.

Object 52903 - Tuition Reimbursement – Taxable

Amounts reimbursed by the District to any employee qualifying for tuition reimbursement on the basis of District policy that are considered taxable pursuant to Federal or local tax regulations. Includes reimbursement for Certification tests if taxable. For Non-taxable reimbursements, use Object 52917 (Tuition Reimbursement – Non-Taxable).

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.

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52903:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 52903:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations

16000, 18000, 19000, 20000, 99997 and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *The account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Functions 000, 411, 421, 432, 997, and 998 may not be used.*

Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: *The account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.*

Subject: *The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

Object 52910 - Auto Allowance

Amounts paid by the District to any employee qualifying for auto allowance on the basis of District policy. Payments for auto allowances are generally treated as a taxable event. Payment for mileage that is not a taxable event is to be recorded in the appropriate Object in the Object 55800 Series (Travel and Training).

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52910:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 52910:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: The account number used for the Location segment must be the same account number as was used with

the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99997 and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *The account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Functions 000, 411, 421, 432, 997, and 998 may not be used.*

Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: *The account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.*

Subject: *The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this

Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

Object 52915 - Union Benefits and Pension

Amounts reimbursed by the District to any employee qualifying for union benefits and pension on the basis of District policy.

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52915:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 52915:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which

this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: *The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99997 and 99998 may not be used.*

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *The account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Functions 000, 411, 421, 432, 997, and 998 may not be used.*

Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: *The account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.*

Subject: *The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

Object 52916 - Housing Allowance

Amounts reimbursed by the District to any employee qualifying for housing allowance benefits on the basis of District policy. Also includes amounts paid to employees for relocation expenses.

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52916:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 52916:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99997 and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: The account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Functions 000, 411, 421, 432, 997, and 998 may not be used.

Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: The account number used for the Program segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: The account number used for the Subject segment must be the same account number as was used with the

corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

Object 52917 - Tuition Reimbursement – Non-Taxable

Amounts reimbursed by the District to any employee qualifying for tuition reimbursement on the basis of District policy that are considered Non-Taxable pursuant to Federal or local tax regulations. Includes reimbursement for Certification tests if non-taxable. For Taxable reimbursements, use Object 52903 (Tuition Reimbursement – Taxable).

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.*

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 52917:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 52917:

Fund: The account number used for the Fund segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related. Fund Types 40 and 90 may not be used.

Location: The account number used for the Location segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Locations 03999, 04999, 05999, 08999, or 99999 as appropriate may be used with the assigned Allocation Method for this Benefit account unless required otherwise. Locations 16000, 18000, 19000, 20000, 99997 and 99998 may not be used.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: The account number used for the Function segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Functions 000, 411, 421, 432, 997, and 998 may not be used.

Function 441 may only be used with Object 51135 (Retroactive Salary) and In-District Locations.

Use Function 431 for Out-of-District Locations.

Program: The account number used for the Program segment must be the same account number as was used with

the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Programs 97, 98, and 99 may not be used.

Subject: *The account number used for the Subject segment must be the same account number as was used with the corresponding Compensation account (51000 series) to which this Benefit account is related, provided however, Subject 9900 may be used in certain circumstances.*

Specifically, Subject 9900 may be used unless the Compensation Object account to which the use of this Benefit Object account is related limits use to only a few selected Subject accounts. Refer to the list these Compensation Object accounts in the Mandatory Method Rule associated with this Object. In each such case the use of Subject 9900 is prohibited.

Subjects 9700 and 9800 may not be used.

Job Classification: *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, Job Classifications 0000, 5100 series, 5200, 9700, and 9800 may not be used.*

53000 Series

Purchased Professional and Technical Services

The accounts for this Series are listed below, followed by a listing with descriptions and special rules or procedures for selected accounts.

<i>A/C No.</i>	<i>Name</i>
53000	Purchased Professional and Technical Services
53100	Official/Administrative Services
53101	Administrative Support
53102	Temporary Clerical Support
53200	Professional Educational Services
53201	Diagnosticians
53202	Speech Therapists
53203	Occupational Therapists
53204	Therapists
53205	Psychologists

<i>A/C No.</i>	<i>Name</i>
53206	Audiologists
53207	Interpreters and Translators
53208	Orientation and Mobility Specialists
53209	Bus Assistants/Monitors
53210	Performing Arts
53211	Physical Therapists
53212	Payment for Services – Volunteers
53213	Evaluations
53214	Mentoring
53215	GED Testing
53216	Tutoring Services
53217	Parents as Teachers
53218	Student Assistance
53219	Social Workers
53220	Other Purchased Professional Educational Services
53221	Virtual Classrooms
53222	Web-based Supplemental Instructional Programs
53223	Instructional Teachers
53224	Personal-Care Attendants
53225	Other Substitutes
53300	Professional Employee Training and Development Services
53301	Professional Development and Training Services
53302	Curriculum Development
53303	Conferences/Workshops
53400	Other Professional Services
53401	Auditing/Actuarial Services
53402	Legal Services
53403	Health Service Providers - For Students
53404	Compliance
53405	Private Pension Advisors
53406	Other Services
53407	Bond Raising Contractors
53408	Board Elections
53409	Negotiations/Arbitration
53410	Police and Fire Details
53411	Physicians
53412	Dentists
53413	Crossing Guards
53414	Medicaid Claims Provider
53415	Optometrists
53416	Officials/Referees
53417	Contracted Nursing Services
53500	Technical Services
53501	Data Processing and Data Management

<i>A/C No.</i>	<i>Name</i>
53502	Other Technical Services
53503	Testing
53600	<i>Unassigned. Contact RIDE for Validation.</i>
53700	Other Services Purchased
53701	Other Charges
53703	Accreditation
53705	Shipping and Postage
53706	Catering/Food Reimbursement
53800	<i>Unassigned. Contact RIDE for Validation.</i>
53900	<i>Unassigned. Contact RIDE for Validation.</i>

53000* *Purchased Professional and Technical Services*

Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants. A separate account should be established for each type of service provided to the District.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

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. .

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.*

53100 **Official/Administrative Services.** *Services in support of the various policymaking and managerial activities of the District. Included are management consulting activities oriented to general governance or business and financial management of the District, school management support activities, election services, tax assessing, and collecting services.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

<p>** See individual Accounts for Allocation Rules. **</p>

Object 53101 - Administrative Support

Administrative Support services in support of the various policymaking and managerial activities of the District.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53101:

- ***Location:*** *Allocation Accounts may be used.*

- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 53101:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15, 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.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 211, 212, 213, 214, 216, 221, 231, 232, 311, 312, 313, 321, 331, 332, 433, 511, 521, 531, and 532 only for In-District Locations only. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 53102 - Temporary Clerical Support

Temporary Clerical support services in support of the various policymaking and managerial activities of the District.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53102:

- **Location:** *Allocation Accounts may be used.*
- **Program:** *Direct Charge Required. Allocation Account may not be used.*
- **Subject:** *Direct Charge Required. Allocation Account may not be used.*

Object Intersection Rules for Object 53102:

Fund: *Use any Fund Type except 40 and 90.*

Location: *Use any Location Type and related departments or school locations except Location Types 15-20 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.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Functions 211, 212, 213, 214, 216, 221, 231, 232, 311, 312, 313, 321, 331, 332, 433, 512, 521, 531, or 532 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.*

Subject: *Use any Subject except 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.*

53200 Professional Educational Services. *Services supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, diagnosticians, therapists, psychologists, audiologists, tutors, and other contracted instructional services.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 53201 - Diagnosticians

Contracted diagnostic services.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53201:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 53201:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 211, 232, or 241 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

Object 53202 - Speech Therapists

Contracted speech therapist services.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53202:

- **Location:** Allocation Accounts may be used.
- **Program:** Allocation Account may be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 53202:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 232 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

Object 53203 - Occupational Therapists

Contracted occupational therapist services.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53203:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 53203:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining

to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 232 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.*

Subject: *Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.*

Job Classification: *Use Job Classification 0000 only.*

Object 53204 - Therapists

Contracted recreational and other therapist services, other than physical therapists. For Physical Therapists, use Object 53211 (Physical Therapists).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53204:

- **Location:** *Allocation Accounts may be used.*
- **Program:** *Allocation Account may be used.*
- **Subject:** *Allocation Account may be used.*

Object Intersection Rules for Object 53204:

Fund: *Use any Fund Type except 40 and 90.*

Location: *Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.*

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 232 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.*

Subject: *Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: *Use Job Classification 0000 only.*

Object 53205 - Psychologists

Contracted psychologist services.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53205:

- **Location:** *Allocation Accounts may be used.*
- **Program:** *Allocation Account may be used.*
- **Subject:** *Allocation Account may be used.*

Object Intersection Rules for Object 53205:

Fund: *Use any Fund Type except 40 and 90.*

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 232 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

Object 53206 - Audiologists

Contracted audiologist services.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53206:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 53206:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 232 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.*

Subject: *Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.*

Job Classification: *Use Job Classification 0000 only.*

Object 53207 - Interpreters and Translators

Contracted interpreter or translator services. Includes costs of interpreters for Parent contacts and outreach programs as for those assigned to a student as part of their education program. Also includes costs for the translation other District documents such as curriculum documents, etc.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53207:

- **Location:** Allocation Accounts may be used.
- **Program:** Allocation Account may be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 53207:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 214, 232, or 531 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Use Functions 214 or 431 for parent contacts, outreach programs, and translation of documents; Use Functions 232 or 431 for those assigned to a student. Use 531 for use at School Committee meetings and other uses directed by the Superintendent.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

Object 53208 - Orientation and Mobility Specialists

Contracted special education related, and orientation and mobility specialists.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53208:

- **Location:** Allocation Accounts may be used.
- **Program:** Allocation Account may be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 53208:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 232 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

Object 53209 - Bus Assistants/Monitors

Contracted Bus Assistants and Monitors.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53209:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 53209:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle

Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Functions 213 or 311 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.*

Subject: *Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.*

Job Classification: *Use Job Classification 0000 only.*

Object 53210 - Performing Arts

Contracted specialists in Performing Arts.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53210:

- **Location:** Allocation Accounts may be used.
- **Program:** Allocation Account may be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 53210:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 111, 112, 113, 121, 122, 213, 214, 222, 231, 311, or 433 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

Object 53211 - Physical Therapists

Contracted Physical Therapists services.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53211:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 53211:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 232 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.*

Subject: *Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.*

Job Classification: *Use Job Classification 0000 only.*

Object 53212 - Payment for Services – Volunteers

Payments made to volunteers for specified services not otherwise provided in the Object 53200 Series (Professional Educational Services).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53212:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 53212:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 111, 213, 214, 216, 232, or 433 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

Object 53213 - Evaluations

Contracted evaluations services for students, teachers, staff, Superintendents and Executive Directors.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53213:

- **Location:** Allocation Accounts may be used.
- **Program:** Allocation Account may be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 53213:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 211, 222, 232, 433, or 531 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

Object 53214 - Mentoring

Contracted Mentoring services for teachers.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53214:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 53214:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the

assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Functions 214, 222, or 433 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.*

Subject: *Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.*

Job Classification: *Use Job Classification 0000 only.*

Object 53215 - GED Testing

Contracted GED Testing services.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53215:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 53215:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 211 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

Object 53216 - Tutoring Services

Contracted Tutoring Services.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53216:

- **Location:** Allocation Accounts may be used.
- **Program:** Allocation Account may be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 53216:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 214 or 222 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

Object 53217 - Parents as Teachers

Payments made to parents functioning in the role of a teacher, not as an employee. If the Parent is also an employee, compensation and benefit costs should be recorded in the appropriate accounts in the Object 51000 Series (Personnel Services – Compensation) and Object 52000 Series (Personnel Services – Employee Benefits), respectively and using the appropriate Job Classification account for the position held.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53217:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 53217:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining

to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 214 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.*

Subject: *Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.*

Job Classification: *Use Job Classification 0000 only.*

Object 53218 - Student Assistance

Contracted Student Assistance services and Scholarships awards paid to students. Services may include Program Management for Transition services for Special Education student and may include training students for jobs, readiness, and placement skills.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53218:

- **Location:** Allocation Accounts may be used.
- **Program:** Allocation Account may be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 53218:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 214, 231, or 232 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Use Functions 214 or 431 for Scholarships, Functions 232 or

431 for Student Assistance services, and Function 231 for Transition Services.

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.*

Subject: *Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.*

Job Classification: *Use Job Classification 0000 only.*

Object 53219 - Social Workers

Contracted Social Worker services.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53219:

- **Location:** Allocation Accounts may be used.
- **Program:** Allocation Account may be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 53219:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 232 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

Object 53220 - Other Purchased Professional Educational Services

Contracted services not otherwise associated with other accounts in the Object 53200 Series (Professional Educational Services). Includes tuition paid to colleges for students taking classes in colleges, provided however, if the classes being taken are pursuant to Dual Enrollment policies, tuition costs are to be charged to Object 55690 (Tuition – Other).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53220:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 53220:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location

Types 15-16 and 18-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use any Function except 000, 321, 331, 332, 411, 421, 422, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.*

For tuition paid to colleges for students attending classes at colleges, use Function 111.

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.*

Subject: *Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.*

Job Classification: *Use Job Classification 0000 only.*

Object 53221 - Virtual Classrooms

Fees paid to third party vendors for "Virtual Classrooms" that provide instructional programs via the Internet. Includes instruction provided via the Internet in lieu of face-to-face instruction time. For web-based programs that are a supplement to instruction (not in lieu), use Object 53222 (Web-based Supplemental Instructional Programs).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53221:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 53221:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 03-14, 23-25, 33-35, or 43-45 with related school locations.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 121 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.*

Subject: *Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.*

Job Classification: *Use Job Classification 0000 only.*

Object 53222 - Web-based Supplemental Instructional Programs

Fees paid to third party vendors for web-based programs that are a supplement to instruction (not in lieu). Fees paid to third party vendors for "Virtual Classrooms" that provide instructional programs via the Internet. Includes instruction provided via the Internet in lieu of face-to-face instruction time are recorded in Object 53221 (Virtual Classrooms).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53222:

- **Location:** Allocation Accounts may be used.
- **Program:** Allocation Account may be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 53222:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 03-14, 23-25, 33-35, or 43-45 with related school locations.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 121, 241, or 433 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

Object 53223 - Instructional Teachers

Fees paid to third-party instructional teacher consultants (or the Agency for providing face to face teaching and other teacher-related roles such as Substitute Teachers.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53223:

- ***Location:*** Allocation Accounts, except Location 99999, may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 53223:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 03-14, 17, 23-25, 33-35, or 43-45 with related school locations.

If not charged directly, use Locations 03999, 04999, 05999, or

08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

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 (and Function 431 when used in place of Function 112 for Out-of-District Locations) is used because the Substitute Teacher is identifiable with Job Classification accounts 1295-1299, use Subject 0000 only. When Function 112 (and Function 431 when used in place of Function 112 for Out-of-District Locations) is used because the Substitute Teacher is identifiable with Job Classification account 1294, use the Subject that is assigned to the Teacher for which the Substitute Teacher has been engaged to replace.

When Functions 221 and 222 (and Function 431 when used in place of Functions 221 and 222 for Out-of-District Locations) are used, use the Subject that is assigned to the Teacher for which the Substitute Teacher has been engaged to replace.

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.*

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.

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 that is assigned to the Teacher for which the Substitute Teacher has been engaged to replace.

For Certified Substitute Teachers with Functions 221 and 222 (and Function 431 when used in place of Functions 221 and 222 for Out-of-District Locations), use the appropriate Subject that is assigned to the Teacher for which the Substitute Teacher 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.*

The following Matrix for Object 53223 (Instructional Teachers) is 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 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 45-45 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, 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.

Scenarios for Object 53223: INSTRUCTIONAL TEACHERS

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.

Object 53224 - Personal-Care Attendants

Fees paid to third-party personal-care attendants for providing such services to Students.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53222:

- **Location:** *Allocation Accounts may be used.*
- **Program:** *Allocation Account may be used.*
- **Subject:** *Allocation Account may be used.*

Object Intersection Rules for Object 53224:

Fund: *Use any Fund Type except 40 and 90.*

Location: *Use Location Types 03-14, 23-25, 33-35, or 43-45 with related school locations.*

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 232 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.*

Subject: *Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.*

Job Classification: *Use Job Classification 0000 only.*

Object 53225 - Other Substitutes

Fees paid to third-party substitutes (or the Agency that provides the substitutes) engaged to provide substitute services. 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. For those third-party substitutes, use Object 53223 (Instructional Teachers).

For Substitute Nurses engaged through a third-party agency, use Object 53225 (Other Substitutes). 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).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53225:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 53225:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Locations 16000, 18000, 19000, 20000, 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.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

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.

The following Matrix for Object 53225 (Other Substitutes) is 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 53225: OTHER SUBSTITUTES

O	In-District Locations, Other Substitutes		P	Out-of-District Locations, Other Substitutes
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	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.

53300 Professional Employee Training and Development Services. Services supporting the professional development of District personnel. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either District facilities or off-site), and other expenditures associated with training or professional development by third-party vendors. All expenditures should be captured in this account regardless of the type or the intent of the training course or professional development activity.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Allocation Rules:

Object 53301 - Professional Development and Training Services

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.

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.

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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53301:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may not be used.

Object Intersection Rules for Object 53301:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: 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.

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.

Note: Nurses and similar employees normally charged to Function 216, will also be charged to Function 222 for In-District Locations.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: 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.

Job Classification: *Use Job Classification 0000 only.*

Object 53302 - Curriculum Development

Activities designed to aid in developing curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53302:

- ***Location:*** *Allocation Accounts may be used.*
- ***Program:*** *Allocation Account may be used.*
- ***Subject:*** *Allocation Account may be used.*

Object Intersection Rules for Object 53302:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 221 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

Object 53303 - Conferences/Workshops

Activities designed to aid and to contribute to the professional competence of employees while attending conferences or workshops. Also applicable to costs for non-employees for which the District is paying for attendance at a conference or workshop. Includes costs associated with off-site meetings such as food, audio visual rentals, room rentals, registration fees, etc.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53303:

- **Location:** Allocation Accounts may be used.
- **Program:** Allocation Account may be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 53303:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Functions 211, 212, 213, 214, 216, 221, 222, 231, 232, 311, 312, 313, 321, 331, 332, 433, 511, 512, 521, 531, or 532 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.*

Subject: *Use the specific Subject account for the Subject to which the Conference/Workshops are related ("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. Can use Subject 9900 with the Assigned Allocation Method.*

Job Classification: *Use Job Classification 0000 only.*

53400 Other Professional Services. *Professional services other than educational services that support the operation of the District. Included are medical doctors, lawyers, architects, auditors, accountants, negotiations specialists, systems analysts, planners, and the like.*

MMR309 Mandatory Method Rule: *Costs related to for improving sites and adjacent 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.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 53401 - Auditing/Actuarial Services

Auditor or public examiner for services rendered in examining and reporting on the financial affairs of a District.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53401:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 53401:

Fund: Use any Fund Type except 40 and 90.

Location: Use Locations 02100 through 02104 only.

Function: Use Function 332 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 53402 - Legal Services

Legal professionals under contract.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53402:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 53402:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 01 and 02 only and appropriate departments.

Function: Use Function 532 only.

Program: Use Program 00 with Subject 2500 or Program 20 with Subject 2130 only.

Subject: Use Subject 2130 with Program 20 or Subject 2500 with Program 00 only.

Job Classification: Use Job Classification 0000 only.

Object 53403 - Health Services Providers – For Students

Health care providers under contract for provision of services to students. Also includes payment made directly to athletic trainers, doctors, and/or health providers related to interscholastic athletic competitions.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53403:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 53403:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 03-13 only 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. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Functions 213 or 216 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97, 98, and 99.*

Subject: *Use any Subject except 9700, 9800, and 9900.*

For Function 216, use Subject 2500 with all Programs except Program 20; with Program 20, use Subjects in the 2100 series. For Functions 213 and 431, 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.*

Object 53404 - Compliance

Professionals under contract to determine compliance with regulations, laws, etc.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53404:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 53404:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Functions 231, 312, 331, 332, 521, or 531 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 53405 - Private Pension Advisors

Professional consulting services provided by third-party companies related specifically to private pension plans maintained by the District on behalf of employees.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53405:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 53405:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 332 only for In-District Locations. Use Function 431 for Out-of-District Locations.*

Program: *Use Program 00 only.*

Subject: *Use Subject 2500 only.*

Job Classification: *Use Job Classification 0000 only.*

Object 53406 - Other Services

Professional services such as architectural, engineering, medical, financial advisory, bank services, management consultants, insurance/casualty consultants, educational consultants, and related services. Costs for development of professional advertising or public relations services are recorded in this account. Also include costs for background checks for Volunteers.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53406:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 53406:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-16 and 18-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use any Function except 000, 112, 411, 421, 431, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 53407 - Bond Raising Contractors

Fees paid in connection with the sale and issuance of bonds (i.e., Financial Advisory Fees). Fees paid for professional services in bond elections. Include the cost of printing the ballots, election instructions, advertising, posting of notices, postage, rental payment of voting machines, technical services, informational brochures or flyers, (excluding those which advocate a position on the referendum or one which instructs the voters to accept or reject the question), and other related expenses of an election.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53407:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 53407:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Function 422 only for In-District Locations. Use Function 431 for Out-of-District Locations.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 53408 - Board Elections

Fees paid for professional services in conducting school elections such as school boards and bond elections. Include the cost of printing the ballots, election instructions, advertising, posting of notices, postage, rental payment of voting machines, technical services, informational brochures or flyers, (excluding those which advocate a position on the referendum or one which instructs the voters to accept or reject the question), and other related expenses of an election.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53408:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 53408:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Function 531 only for In-District Locations.
Use Function 431 for Out-of-District Locations.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 53409 - Negotiations/Arbitration

Legal negotiations and arbitration services rendered to support the operation of the District. Also includes charges for stenographer services and similar services related to negotiations and arbitrations.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 7intersect with all of the 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 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.

Allocation Rules – Object 53409:

- ***Location:*** Direct Charge Required. Allocation Accounts may **not** be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 53409:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Functions 441, 531, or 532 only for In-District Locations. For Out-of-Districts, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 53410 - Police and Fire Details

Activities concerned with maintaining order and safety at all times in school buildings, and on school grounds and their vicinity. Included are police activities for school function and traffic control on school grounds and their vicinity.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53410:

- **Location:** Allocation Accounts may be used.
- **Program:** Allocation Account may be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 53410:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 213, 214, 313, or 433 only for In-District Locations. Use Function 431 for Out-of-District Locations.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800.

Refer to the General Function/Subject Rules and the required Location Type/Subject Rules for guidance on determining the proper Subject account(s) for use with Function and Location accounts, respectively. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

Object 53411 - Physicians

Professional medical doctor services that support the operation of the District.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53411:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may not be used.

Object Intersection Rules for Object 53411:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999,

08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Functions 213, 216, 311, or 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.*

Subject: *Use Subjects 0000 or 2100 Series only with Elementary Schools and with Middle Schools for Grade 6 and below and Function 213.*

Use Subjects 0000, 2100 Series, and 2200 Series for grades above Grade 6 with Middle Schools and Function 213.

Use Subjects 0000, 2100 Series or the 2200 Series with High Schools and Function 213.

With Functions 216, 311, and 321, use Subject 2500 or the 2100 Series only for all School Types.

Job Classification: *Use Job Classification 0000 only.*

Object 53412 - Dentists

Professional dentistry services that support the operation of the District.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53412:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may not be used.

Object Intersection Rules for Object 53412:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle

Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 216 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.*

Subject: *Use Subject 2500 only.*

Job Classification: *Use Job Classification 0000 only.*

Object 53413 - Crossing Guards

Crossing guard services and activities concerned with maintaining order and safety at all times including traffic control on school grounds and their vicinity.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53413:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 53413:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 313 only for In-District Locations. Use Function 431 for Out-of-District Locations.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 53414 - Medicaid Claims Provider

Administrative services that support the operation of the District's Medicaid claims functions.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53414:

- ***Location:*** Direct Charge Required. Allocation Accounts may **not** be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 53414:

Fund: Use any Fund Type except 40 and 90.

Location: Use Locations 01400, 01405 or 01407 only.

Function: Use Function 231 only.

Program: Use Program 20 only.

Subject: Use Subject 2131 only.

Job Classification: Use Job Classification 0000 only.

Object 53415 - Optometrists

Professional optometrist services that support the operation of the District.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53415:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 53415:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 216 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 53416 - Officials/Referees

Professional officials and referee services that support the operation of the District.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53416:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 53416:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 213 or 433 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 53417 - Contracted Nursing Services

Professional nursing services that support the operation of the District. 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).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53417:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 53417:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 16-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 213 or 216 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 9700, 9800 and 9900.

For Function 216, use Subject 2500 with all Programs except Program 20; with Program 20, use Subjects in the 2100 series. For Functions 213 and 431, 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.

53500 *Technical Services.* *Services to the District that are not regarded as professional, but that require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehousing services, graphic arts, and the like.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 53501 - Data Processing and Data Management

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).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53501:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 53501:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15, 16, 18-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Function 331 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 53502 - Other Technical Services

Technical services other than data processing related services. Includes services related to items such as firewalls, network, and technical support services from third parties. Also includes the costs of web-based services for administrative or operational purposes. Examples include items such as Schooldude, AESOP, SchoolMax, Aspen, Infinite Campus, Schoolspring, systems for tracking professional development, systems used by the Library, Microsoft Office (and similar type software) received via soft media, programs to enable remote access, and telephone notification systems. Excludes all web-based software that is related to Instruction purposes. For those purposes, refer to Object 53221 (Virtual Classrooms), Object 53222 (Web-based Supplemental Instructional Programs), or Object 56407 (Web-based Software and Databases – Library).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53502:

- **Location:** *Allocation Accounts may be used.*
- **Program:** *Direct Charge Required. Allocation Account may not be used.*
- **Subject:** *Direct Charge Required. Allocation Account may not be used.*

Object Intersection Rules for Object 53502:

Fund: *Use any Fund Type except 40 and 90.*

Location: *Use any Location Type and related departments or school locations except Location Types 15, 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.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09

Function: Use any Function except 000, 111, 112, 113, 223, 411, 431, 432, 441, 511, 997, and 998 for In-District Locations. Use Function 214 related to Student Information Systems. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 53503 - Testing

Technical services provided in designing, creating, providing, evaluating, or grading tests.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53503:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 53503:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15, 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.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 122, 211, 232, 241, or 433 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

53600 **Unassigned. Contact RIDE for Validation.**

53700 **Other Services Purchased.** Other purchased services not previously categorized.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 53701 - Other Charges

Includes charges such as court costs, filing fees, notary bonds, commissions, district memberships, non-employee stipends, allowance, royalties, drug and alcohol testing, immunizations for employees, and other related charges.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53701:

- **Location:** *Allocation Accounts may be used.*
- **Program:** *Direct Charge Required. Allocation Account may not be used.*
- **Subject:** *Direct Charge Required. Allocation Account may not be used.*

Object Intersection Rules for Object 53701:

Fund: *Use any Fund Type except 40 and 90.*

Location: Use any Location Type and related departments or school locations except Location Types 15, 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.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use any Function except 000, 111, 112, 113, 223, 411, 431, 432, 441, 511, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 53703 - Accreditation

Costs associated with purchased services related to obtaining and maintaining accreditation.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53703:

- ***Location:*** Allocation Accounts, except 99999, may be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 53703:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 07-08, 10-20, 23-25, 33-35, 43-45 and Locations 99996, 99997, 99998, and 99999.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 221 only.

Program: Use Program 30 or Program 10 Series only.

Subject: Use Subject 2800 only.

Job Classification: Use Job Classification 0000 only.

Object 53705 - Shipping and Postage

Shipping charges such as FedEx, DHL, USPS, etc. and postage charges such for District activities.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53705:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 53705:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15, 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.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use any Function except 000, 111, 112, 113, 223, 411, 431, 432, 441, 511, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 53706 - Catering/Food Reimbursement

Includes catering fees, charges associated with District activities, and reimbursements to employees for food purchased for events. Also includes the costs of refreshment and food served at Conferences and Workshops. NOTE: Does not include the costs of Food pursuant to the definition of Function 312 (Food Service).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 53706:

- **Location:** *Allocation Accounts may be used.*
- **Program:** *Direct Charge Required. Allocation Account may not be used.*
- **Subject:** *Direct Charge Required. Allocation Account may not be used.*

Object Intersection Rules for Object 53706:

Fund: *Use any Fund Type except 40 and 90.*

Location: *Use any Location Type and related departments or school locations except Location Types 15, 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.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use any Function except 000, 111, 112, 113, 223, 312, 411, 421, 431, 432, 441, 511, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99. Program 90 used in conjunction with Function 213 only.

Subject: Use any Subject except 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.

53800 Unassigned. Contact RIDE for Validation.

53900 Unassigned. Contact RIDE for Validation.

54000 Series

Purchased Property Services

The accounts for this Series are listed below, followed by a listing with descriptions and special rules or procedures for selected accounts.

<i>A/C No.</i>	<i>Name</i>
54000	Purchased Property Services
54100	<i>Unassigned. Contact RIDE for Validation.</i>
54200	Cleaning and Disposal Services
54201	Rubbish Disposal Services
54202	Snow Plowing and Removal Services
54203	Custodial Services
54204	Groundskeeping Services
54205	Rodent and Pest Control Services
54206	Cleaning Services
54207	Temporary Custodial Support
54300	Repairs and Maintenance Services
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

<i>A/C No.</i>	<i>Name</i>
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
54400	Utility Services
54402	Water
54403	Telephone
54404	Energy Management Services
54405	Sewage/Cesspool
54406	Wireless Communications
54407	Internet Connectivity
54500	Construction Services
54501	School and District Construction
54600	Rentals
54601	Renting Land and Buildings
54602	Rental of Equipment and Vehicles
54603	Rentals of Computers and Related Equipment
54604	Graduation Rentals
54605	Ice Rink Rental
54606	Pool Rental
54607	Golf Course Rental
54608	Uniform Rental
54609	Storage Fees
54700	Unassigned. Contact RIDE for Validation.
54800	Unassigned. Contact RIDE for Validation.
54900	Other Property Services Purchased
54901	Other Purchased Property Services
54902	Alarm and Fire Safety Services
54903	Moving and Rigging
54904	Vehicle Registration (Non-student Transportation Vehicles)

54000* *Purchased Property Services*

Services purchased to operate, repair, maintain, and rent property owned or used by the District. These services are performed by persons other than District employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

54100 Unassigned. Contact RIDE for Validation.

54200 Cleaning and Disposal Services. *Services purchased to clean buildings (apart from services provided by District employees), including, but not limited to, disposal services, snow plowing, and custodial services.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 54201 - Rubbish Disposal Services

Contracted disposal services. Includes the costs of renting dumpsters, disposal of hazardous chemicals, and disposal of medical waste.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54201:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 54201:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 321 and 433 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use Program 10 Series for all Subjects, except with CTE Subjects (Subject 1400 series), use Program 30.

Subject: Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) - use Subject 2704.

If any of the aforementioned Location Types are used, then Subject 2500 may not be used. In such case, Subjects 2701-2704 must be used with the appropriate related Location Type to fulfill the requirements of the Dual Identification Concept.

Job Classification: Use Job Classification 0000 only.

Object 54202 - Snow Plowing and Removal Services

Contracted snow plowing and removal services. Includes the removal of snow from roofs.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54202:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 54202:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 321 only for In-District Locations. Use Function 431 for Out-of-District Locations.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) - use Subject 2704.

If any of the aforementioned Location Types are used, then Subject 2500 may not be used. In such case, Subjects 2701-2704 must be used with the appropriate related Location Type to fulfill the requirements of the Dual Identification Concept.

Job Classification: Use Job Classification 0000 only.

Object 54203 - Custodial Services

Contracted janitorial and custodial services.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54203:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 54203:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 321 only for In-District Locations. Use Function 431 for Out-of-District Locations.*

Program: *Use Program 10 Series only.*

Subject: *Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) - use Subject 2704.*

If any of the aforementioned Location Types are used, then Subject 2500 may not be used. In such case, Subjects 2701-2704 must be used with the appropriate related Location Type to fulfill the requirements of the Dual Identification Concept.

Job Classification: *Use Job Classification 0000 only.*

Object 54204 - Groundskeeping Services

Contracted services for cleaning, maintaining, and repairing grounds.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54204:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 54204:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 321 only for In-District Locations. Use Function 431 for Out-of-District Locations.

Program: Use Programs 30, 90, or Program 10 Series.

Subject: Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with

Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) - use Subject 2704.

If any of the aforementioned Location Types are used, then Subject 2500 may not be used. In such case, Subjects 2701-2704 must be used with the appropriate related Location Type to fulfill the requirements of the Dual Identification Concept.

Job Classification: Use Job Classification 0000 only.

Object 54205 - Rodent and Pest Control Services

Contracted services for rodent and pest control.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54205:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.

- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 54205:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 321 and 433 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use Program 10 Series or Program 50 for all Subjects, except with CTE Subjects (Subject 1400 series), use Program 30.

Subject: Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) - use Subject 2704.

If any of the aforementioned Location Types are used, then Subject 2500 may not be used. In such case, Subjects 2701-2704 must be used with the appropriate related Location Type to fulfill the requirements of the Dual Identification Concept.

Job Classification: Use Job Classification 0000 only.

Object 54206 - Cleaning Services

Contracted services for cleaning services. Includes cleaning of band and sport uniforms.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54206:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 54206:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999,

08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Functions 213 or 321 only.*

Program: *Use Program 10 Series with Subject 2500 or Program 90 with Subjects 2200 or 2300 Series on, or Programs 20 or 50, as appropriate with Subject 2100 series.*

Subject: *Use Subjects 2200 Series and 2300 Series with Program 90 only. Use Subject 2100 series with Program 20 or 50 only as appropriate. With Program Series 10, use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701 only, with Location Types 23-25 (Summer School) - use Subject 2702 only, with Location Types 33-35 (After School) - use Subject 2703 only, and with Location Type 43-45 (Before School) – use Subject 2704 only.*

If any of the aforementioned Location Types are used, then Subject 2500 may not be used. In such case, Subjects 2701-2704 must be used with the appropriate related Location Type to fulfill the requirements of the Dual Identification Concept.

Job Classification: *Use Job Classification 0000 only.*

Object 54207 - Temporary Custodial Support

Temporary janitorial and custodial services.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54207:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 54207:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle

Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 321 only for In-District Locations.
Use Function 431 for Out-of-District Locations.*

Program: *Use Program 10 Series only.*

Subject: *Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) - use Subject 2704.*

If any of the aforementioned Location Types are used, then Subject 2500 may not be used. In such case, Subjects 2701-2704 must be used with the appropriate related Location Type to fulfill the requirements of the Dual Identification Concept.

Job Classification: *Use Job Classification 0000 only.*

54300 **Repairs and Maintenance Services.** *Expenditures for repairs and maintenance services not provided directly by District personnel.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 54310 - Non-Technology-Related Maintenance and Repairs

Costs for the upkeep of buildings and non-technology equipment. Does not include costs subject to Contracted Services and Service Agreements entered into with third-party contractors for scheduled and unscheduled maintenance.

Includes 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.

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).*

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.*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54310:

- ***Location:*** *Allocation Accounts may be used.*

- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 54310:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 16-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use any Function except 000, 111, 112, 113, 223, 411, 432, 441, 511, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 54311 - Maintenance and Repairs – Fixtures and Equipment; Service Contracts and Agreements

Expenditures for maintenance, repair, recondition, or overhaul of all school-owned furniture, fixtures or general equipment, and supplies that are

provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations.

Repairs and maintenance of Telephone Systems and School Alarm Systems are included in this account.

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.*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54311:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 54311:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 122, 211, 212, 213, 214, 216, 312, 313, 321, 331, 332, 433, 512, 521, or 531 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 00, 97, 98, and 99.

Subject: Use any Subject except 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.

Object 54312 - Maintenance and Repairs – General; Service Contracts and Agreements

Contracted Service and Service Agreements that authorize a Third-Party Contractor or Vendor to perform maintenance, repair, and custodial services. Also includes rental of equipment used by Third-Party Contractors in conjunction with Contracted Service and Service Agreements.

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).*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54312:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 54312:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the

assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 321 and 433 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 00, 97, 98, and 99.*

Subject: *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), and 2703 (After School), respectively, provided however, Subject 2500 may be used if Programs 61, 62, 63, or 64 for Adult Education, Summer School, After School, and Before School have been used with the same respective Location accounts.*

Job Classification: *Use Job Classification 0000 only.*

Object 54313 - Maintenance and Repairs – Non-Student Transportation Vehicles; Service Contracts and Agreements

Expenditures for repairs and maintenance services for non-student transportation vehicles and supplies that are provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54313:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 54313:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 16-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Functions 311, 312, or 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 00, 97, 98, and 99.*

Subject: *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, or 64 for Adult Education, Summer School, After School and Before School, have been used with the same respective Location accounts.*

Job Classification: *Use Job Classification 0000 only.*

Object 54314 - Maintenance and Repairs – Student Transportation Vehicles; Service Contracts and Agreements

Expenditures for repairs and maintenance services for student transportation vehicles and supplies that are provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54314:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 54314:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 16-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 311 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use Program 10 Series and Programs 30, 40, 50, and 80 with Subject 2500 only.

Use Program 20 with Subject 2142 only, and with Program 90 with Subject 2200 Series only.

Use Programs 61, 62, 63, and 64 with Subjects 2701, 2702, 2703, or 2704 respectively, or for each Subject 2500 may be used.

Subject: *Use Subject 2500 only Program 10 Series or Programs 30, 40, 50, and 80.*

Use Subject 2142 only with Program 20 and use Subject 2200 Series with Program 90.

Use Subjects 2500 or 2701 with Program 61; Subjects 2500 or 2702 with Program 62, Subjects 2500 or 2703 with Program 63, and Subjects 2500 or 2703 with Program 64.

Job Classification: *Use Job Classification 0000 only.*

Object 54320 - Maintenance and Repairs – Technology-Related Hardware; Service Contracts and Agreements

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.

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.*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54320:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 54320:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle

Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use any Function except 000, 111, 112, 113, 223, 411, 432, 441, 511, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 00, 97, 98, and 99.*

Subject: *Use any Subject except 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.*

Object 54321 - Maintenance and Repairs – Electrical; Service Contracts and Agreements

Expenditures for repairs and maintenance services for electrical devices and supplies that are provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54321:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 54321:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 321 and 433 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 00, 97, 98, and 99.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 54322 - Maintenance and Repairs – HVAC; Service Contracts and Agreements

Expenditures for repairs and maintenance services for heating and air conditioning devices and supplies that are provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54322:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 54322:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 321 and 433 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 00, 97, 98, and 99.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 54323 - Maintenance and Repairs – Glass; Service Contracts and Agreements

Expenditures for repairs and maintenance services for glass and glass supplies that are provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54323:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 54323:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 00, 97, 98, and 99.*

Subject: *Use Subject 2500 only.*

Job Classification: *Use Job Classification 0000 only.*

Object 54324 - Maintenance and Repairs – Plumbing; Service Contracts and Agreements

Expenditures for repairs and maintenance services for plumbing services and supplies that are provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54324:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 54324:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 00, 97, 98, and 99.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 54325 - Maintenance and Repairs – Vandalism; Service Contracts and Agreements

Expenditures for repairs and maintenance services for vandalism of District property or assets that are provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54325:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 54325:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location

accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 00, 97, 98, and 99.*

Subject: *Use Subject 2500 only.*

Job Classification: *Use Job Classification 0000 only.*

54400 **Utility Services.** *Expenditures for utility services other than energy services supplied by public or private organizations.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 54402 - Water

Expenditures to a utility company for water services.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54402:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 54402:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use Program 30 or Program 10 Series only.

Subject: 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, or 64 for Adult Education, Summer School, After School and Before School, have been used with the same respective Location accounts.

Job Classification: Use Job Classification 0000 only.

Object 54403 - Telephone

Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes 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; two-way radio communications; postal communications services to establish or maintain postage machine rentals, postage, express delivery services, or couriers.

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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54403:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 54403:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: 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, or 64 for Adult Education, Summer School, After School, and Before School have been used with the same respective Location accounts.

Job Classification: Use Job Classification 0000 only.

Object 54404 - Energy Management Services

Expenditures for management services rendered by an outside consultant to aid in conserving and managing energy.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54404:

- **Location:** Allocation Accounts may be used.

- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 54404:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use Program 30 or Program 10 Series only.

Subject: 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, or 64 for Adult Education, Summer School, After School, and Before School have been used with the same respective Location accounts.

Job Classification: Use Job Classification 0000 only.

Object 54405 - Sewage/Cesspool

Expenditures to an outside company for sewage and cesspool services.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54405:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 54405:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location

accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 321 and 433 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use Program 30 or Program 10 Series only.*

Subject: *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, or 64 for Adult Education, Summer School, After School, and Before School have been used with the same respective Location accounts.*

Job Classification: *Use Job Classification 0000 only.*

Object 54406 - Wireless Communications

Expenditures to an outside company for wireless communications.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54406:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 54406:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 16, and 18-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use any Function except 000, 421, 422, 431, 432, 433, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: 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, or 64 for Adult Education, Summer School, After School, and Before School have been used with the same respective Location accounts.

Job Classification: Use Job Classification 0000 only.

Object 54407 - Internet Connectivity

Expenditures to an outside company for internet connectivity throughout the District. Includes charges for RINET.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54407:

- **Location:** Allocation Accounts may be used.

- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 54407:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

Function: Use any Function except 000, 421, 422, 431, 432, 433, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

54500*

Construction Services. Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This account should also be used to account for the costs of non-permanent site improvements such as fencing, walkways, and roads that are related to buildings and building sites.

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.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54501:

- **Location:** Direct Charge Required. Allocation Accounts may **not** be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.

➤ **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 54501:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 00 to 05 and 09 only.

Function: Use Function 422 only.

Program: Use Programs 00, 20, 30, 40, 90 and Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

54600 Rentals. Costs for renting or leasing land, buildings, equipment, and vehicles.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 54601 - Renting Land and Buildings

Expenditures for leasing or renting land and buildings for both temporary and long-term use by the District. Includes building or facilities rented for school activities such as recitals, Proms, and other types of extracurricular activities. For graduation activities, use Object 54604 (Graduation Rentals) instead.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54601:

- **Location:** Direct Charge Required. Allocation Accounts may **not** be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 54601:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-16, 18-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Functions 213, 222, 321, or 421 only for In-District Locations. Function 222 may be used **only** if related to Professional Development activities and Function 332 may be used **only** if related to Business Operations activities, both for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 54602 - Rental of Equipment and Vehicles

Expenditures for leasing or renting equipment or vehicles for both temporary and long-term use by the District. This includes bus and other vehicle rental

when operated by a local District, lease-purchase arrangements, copiers, postage machines, water dispensers, and similar rental agreements. For Capital Leases, use only Function 421.

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.*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54602:

- ***Location:*** *Allocation Accounts may be used.*
- ***Program:*** *Allocation Account may be used.*

➤ **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 54602:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 16 and 18-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use any Function except 000, 111, 112, 113, 223, 411, 431, 432, 441, 511, 997, and 998 for In-District Locations. For Capital Leases, use Function 421 only. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

Object 54603 - Rentals of Computers and Related Equipment

Expenditures for leasing or renting computers and related equipment, such as printers and scanners, for both temporary and long-term use. For Capital Leases, use only Function 421.

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.*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54603:

- **Location:** Allocation Accounts may be used.
- **Program:** Allocation Account may be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 54603:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

Function: Use any Function except 000, 111, 112, 113, 223, 411, 431, 432, 441, 511, 997, and 998 for In-District Locations. For Capital Leases, use Function 421 only. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

Object 54604 - Graduation Rentals

Expenditures for leasing or renting supplies, buildings, and related equipment for graduation activities and ceremonies.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54604:

- ***Location:*** Allocation Accounts, except Location 99999, may be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 54604:

Fund: Use any Fund Type except 40 and 90.

Location: Use only Location Types 03-06, and 09 with specific school locations.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District

Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 214 only.*

Program: *Use any Program except 00, 50, 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 Classification: *Use Job Classification 0000 only.*

Object 54605 - Ice Rink Rental

Expenditures for leasing or renting ice rink and related supplies and equipment.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54605:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 54605:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 213 or 321 only for In-District Locations. Use Function 431 for Out-of-District Locations.

Program: Use any Program except 50, 97, 98, and 99.

Subject: Use any Subject except 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.

Object 54606 - Pool Rental

Expenditures for leasing or renting swimming pool and related supplies and equipment.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54606:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 54606:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999,

08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Functions 213, 214, 321, or 433 only for In-District Locations. Use Function 431 for Out-of-District Locations.*

Program: *Use any Program except 50, 97, 98, and 99.*

Subject: *Use any Subject except 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.*

Object 54607 - Golf Course Rental

Expenditures for leasing or renting golf courses and related supplies and equipment.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54607:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 54607:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 213 only.

Program: Use any Program except 50, 97, 98, and 99.

Subject: Use any Subject except 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.

Object 54608 - Uniform Rental

Expenditures for renting uniforms.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54608:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 54608:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 312 or 321 only for In-District Locations. For Out-of-Districts, use Function 431 only.

Program: Use any Program except 50, 97, 98, and 99.

Subject: Use any Subject except 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.

Object 54609 - Storage Fees

Expenditures for costs associated with storage charges for any type of equipment, such as copier machines, computers, supplies or materials

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54609:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 54609:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-16, 18-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Functions 213, 222, 321, 332 or 421. Function 222 may be used only if related to Professional Development activities and Function 332 may be used only if related to Business Operations activities, both for In-District Locations.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.*

54700 **Unassigned. Contact RIDE for Validation.**

54800 **Unassigned. Contact RIDE for Validation.**

54900 **Other Property Services Purchased.** *Purchased property services that are not classified elsewhere.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 54901 - Other Purchased Property Services

Other services purchased related to property services not otherwise included in the Object 54900 Series (Other Property Services Purchased). Includes such items as testing for air quality, Radon level analysis, asbestos, and other building testing services.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54901:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 54901:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 321, 421, or 422 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use Programs 20, 30, 40, 50, 90, or Program 10 Series only.

Subject: Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) - use Subject 2704.

If any of the aforementioned Location Types are used, then Subject 2500 may not be used. In such case, Subjects 2701-

2704 must be used with the appropriate related Location Type to fulfill the requirements of the Dual Identification Concept.

Job Classification: Use Job Classification 0000 only.

Object 54902 - Alarm and Fire Safety Services

Expenditures for alarm and fire safety services and related supplies and equipment.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54902:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 54902:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, and 99998 and Location Types 14-20, 23-25, and 33-35.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 313 only for In-District Locations. Use Function 431 for Out-of-District Locations.

Program: Use Programs 20, 30, 40, 90, or Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 54903 - Moving and Rigging

Expenditures for moving and rigging services and related supplies and equipment.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54903:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 54903:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 321, 421, or 422 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use Programs 20, 30, 40, 50, 90, or Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 54904 - Vehicle Registration (Non-Student transportation Vehicles)

Expenditures for vehicle registration for non-student transportation vehicles. Include in this account the vehicle registration fees 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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 54904:

- **Location:** Allocation Accounts may be used.

- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 54904:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 00-06, 09, 23-25, 33-35, or 43-45 with related departments or school locations.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 122 only for Construction Vehicles used for education purposes and 321 only for non-educational purposes.

Program: Use Programs 20, 30, 40, or 90, and Program 10 Series only.

Subject: Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) - use Subject 2704.

If any of the aforementioned Location Types are used, then Subject 2500 may not be used. In such case, Subjects 2701-2704 must be used with the appropriate related Location Type to fulfill the requirements of the Dual Identification Concept.

Job Classification: Use Job Classification 0000 only.

55000 Series
Other Purchased Services

The accounts for this Series are listed below, followed by a listing with descriptions and special rules or procedures for selected accounts.

<i>A/C No.</i>	<i>Name</i>
55000	Other Purchased Services
55100	Student Transportation Services
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
55121	Vehicle Registration (Student transportation vehicles)
55200	Insurance (Other than Employee Benefits)
55201	Property and Liability Insurance
55202	Theft Insurance
55203	Fire Insurance
55204	Student Accident Insurance
55205	Flood Insurance
55206	Fleet/Vehicle Insurance
55207	Errors & Omissions Insurance (Directors and Officers)
55300	<i>Unassigned. Contact RIDE for Validation.</i>
55400	Advertising
55401	Advertising Costs
55500	Printing and Binding
55501	Printing
55502	Binding
55503	Document Copying
55600	Tuition
55610	Tuition to Other School Districts within the State
55620	Tuition to Other School Districts outside the State
55630	Tuition to Private Sources
55640	Tuition to Education Service Agencies within the State
55650	Tuition to Education Service Agencies outside the State
55660	Tuition to Charter Schools
55680	Tuition to School Districts or Charter Schools for Voucher Payments
55690	Tuition – Other
55700	Food Service Management
55701	Food Service Contractors
55702	Soda Subsidy
55703	Armored Car Service
55704	Food Storage Fees

<i>A/C No.</i>	<i>Name</i>
55705	Inspection Services
55800	Travel and Training
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
55900	Intereducational, Interagency Purchased Services
55910	Services Purchased from another School District or Education Service Agency within the State (Used as Holding Account Only. Not for use with completed Transactions)
55920	Contracts – Interagency (Used as Holding Account Only. Not for use with completed Transactions)
55930	Other Contract Services – Interagency (Used as Holding Account Only. Not for use with completed Transactions)
55950	Services Purchased from another School District or Education Service Agency outside the State (Used as Holding Account Only. Not for use with completed Transactions)

55000* *Other Purchased Services*

Amounts paid for services rendered by organizations or professionals not on the payroll of the District (separate from Professional and Technical Services or Property Services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

55100 *Student Transportation Services.* *Expenditures for transporting students to and from school and other school-related activities such as athletic events, field trips, etc.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 55110* - Student Transportation Purchased from another School District, Individuals, and Public Carriers within the State

Amounts paid to other school districts within the state for transporting students to and from school and school-related events. These include payments to individuals who transport themselves or their own children or for reimbursement of transportation expenditure/expenses on public carriers. Expenditures for the rental of buses that are operated by personnel on the District payroll are not recorded here but under Object 54602 (Rental of Equipment and Vehicles).

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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55110:

- **Location:** Allocation Accounts, except Location 99999, may be used.
- **Program:** Allocation Account may be used.
- **Subject:** Allocation Account may not be used.

Object Intersection Rules for Object 55110:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 01-06, 09, 14, 17, 23-25, 33-35, or 43-45 with related departments or school locations for In-District Transportation. Refer to the UCOA Accounting Manual for specific rules and procedures for limitations on the use of Location Types 01 and 02.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Use Locations Types 07-08, 10-13, or 15 for Out-of-District Locations, provided however, Location 08902 may not be used with Actual Data, but may be used for Budget purposes only.

Function: Use Functions 122, 213, 311 or 433 for In-District Locations.

Use Function 122 only for Instructional Field Trips. Use Function 213 only for Extracurricular-related Transportation. Use Function 433 for Transportation related to Community-

wide operations (such as a Sports Camp). Use Function 311 for all other In-District Location, for transporting students to and from school, and all purposes related to transporting students not noted herein. Further, with Function 311, use only Subjects 2142, 2500, 2701, 2702, 2703, or 2704 as appropriate with the Location and Program account used.

Use Function 431 for all Out-of-District Locations.

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method. With Function 433, use Program 00 only.*

Subject: *Use any Subject except 2101-2141, 2143-2146, 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.*

Use Subject 2142 only with Program 20. For 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.

Use Subjects 2142, 2500, 2701, 2702, 2703, and 2704 only with Function 311.

Job Classification: *Use Job Classification 0000 only.*

Object 55111* - Transportation Contractors

Third-party entities that, pursuant to a contract, transport students to and from school and other school-related activities such as athletic events, field trips, etc.

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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55111:

- ***Location:*** Allocation Accounts, except Location 99999, may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may not be used.

Object Intersection Rules for Object 55111:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 01-06, 09, 14, 17, 23-25, 33-35, or 43-45 with related departments or school locations for

In-District Transportation. Refer to the UCOA Accounting Manual for specific rules and procedures for limitations on the use of Location Types 01 and 02.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Use Locations Types 07-08, 10-13, or 15 for Out-of-District Locations, provided however, Location 08902 may not be used with Actual Data, but may be used for Budget purposes only.

Function: *Use Functions 122, 213, 311 or 433 for In-District Locations.*

Use Function 122 only for Instructional Field Trips. Use Function 213 only for Extracurricular-related Transportation. Use Function 433 for Transportation related to Community-wide operations (such as a Sports Camp). Use Function 311 for all other In-District Location, for transporting students to and from school, and all purposes related to transporting students not noted herein. Further, with Function 311, use only Subjects 2142, 2500, 2701, 2702, 2703, or 2704 as appropriate with the Location and Program account used.

Use Function 431 for all Out-of-District Locations.

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method. With Function 433, use Program 00 only.*

Subject: *Use any Subject except 2101-2141, 2143-2146, 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.*

Use Subject 2142 only with Program 20. For 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.

Use Subjects 2142, 2500, 2701, 2702, 2703, and 2704 only with Function 311.

Job Classification: *Use Job Classification 0000 only.*

Object 55120* - Student Transportation Purchased from another School District outside the State

Payments to other school districts outside the state for transporting students to and from school and school-related events.

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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55120:

- **Location:** Allocation Accounts, except Location 99999, may be used.
- **Program:** Allocation Account may be used.
- **Subject:** Allocation Account may not be used.

Object Intersection Rules for Object 55120:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 01-06, 09, 14, 17, 23-25, 33-35, or 43-45 with related departments or school locations for In-District Transportation. Refer to the UCOA Accounting Manual for specific rules and procedures for limitations on the use of Location Types 01 and 02.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Use Locations Types 07-08, 10-13, or 15 for Out-of-District Locations, provided however, Location 08902 may not be used with Actual Data, but may be used for Budget purposes only.

Function: Use Functions 122, 213, 311 or 433 for In-District Locations.

Use Function 122 only for Instructional Field Trips. Use Function 213 only for Extracurricular-related Transportation. Use Function 433 for Transportation related to Community-wide operations (such as a Sports Camp). Use Function 311 for all other In-District Location, for transporting students to and from school, and all purposes related to transporting students not noted herein. Further, with Function 311, use only Subjects 2142, 2500, 2701, 2702, 2703, or 2704 as appropriate with the Location and Program account used.

Use Function 431 for all Out-of-District Locations.

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method. With Function 433, use Program 00 only.*

Subject: *Use any Subject except 2101-2141, 2143-2146, 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.*

Use Subject 2142 only with Program 20. For 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.

Use Subjects 2142, 2500, 2701, 2702, 2703, and 2704 only with Function 311.

Job Classification: *Use Job Classification 0000 only.*

Object 55121 - Vehicle Registration (Student transportation vehicles)

Expenditures for vehicle registration for student transportation vehicles.

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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55121:

- ***Location:*** Allocation Accounts, except Location 99999, may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may not be used.

Object Intersection Rules for Object 55121:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 01-06, 09, 14, 17, 23-25, 33-35, or 43-45 with related departments or school locations for In-District Transportation. Refer to the UCOA Accounting Manual for specific rules and procedures for limitations on the use of Location Types 01 and 02.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Use Locations Types 07-08, 10-13, or 15 for Out-of-District Locations, provided however, Location 08902 may not be used with Actual Data, but may be used for Budget purposes only.

Function: Use Functions 122, 213, 311 or 433 for In-District Locations.

Use Function 122 only for Instructional Field Trips. Use Function 213 only for Extracurricular-related Transportation. Use Function 433 for Transportation related to Community-wide operations (such as a Sports Camp). Use Function 311 for all other In-District Location, for transporting students to and from school, and all purposes related to transporting students not noted herein. Further, with Function 311, use only Subjects 2142, 2500, 2701, 2702, 2703, or 2704 as appropriate with the Location and Program account used.

Use Function 431 for all Out-of-District Locations.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method. With Function 433, use Program 00 only.

Subject: Use any Subject except 2101-2141, 2143-2146, 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.

Use Subject 2142 only with Program 20. For 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.

Use Subjects 2142, 2500, 2701, 2702, 2703, and 2704 only with Function 311.

Job Classification: *Use Job Classification 0000 only.*

55200 Insurance (Other than Employee Benefits). Expenditures for all types of insurance coverage, including property, liability, and fidelity.

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.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 55201 - Property and Liability Insurance

Insurance coverage in accordance with requirements of statutes which include the following types: General liability, civil rights/personal injury, malpractice, property liability, auto and bus liability, and surety bonds.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55201:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 55201:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 16 and 18-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 311, 321, 433, or 532 only for In-District Locations. Function 532 may only be used for Insurance related to an Attorney. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) – use Subject 2704.

Note that for the aforementioned Location Types, Subject 2500 may also be used ONLY if Programs 61, 62, 63, or 64 for Adult Education, Summer School, After School and Before School, respectively, have been used with the same respective Location Types.

Job Classification: Use Job Classification 0000 only.

Object 55202 - Theft Insurance

Insurance coverage in accordance District policy covering losses from theft.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55202:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 55202:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Type 00-06 or 09 only with related departments or school locations. If not charged directly, use Location 03999, 04999, 05999, 08999, or 99999 to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 321 only.

Program: Use Program 30 or Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 55203 - Fire Insurance

Insurance coverage in accordance with District policy covering losses from fire.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55203:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 55203:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Type 00-06 or 09 only with related departments or school locations. If not charged directly, use Location 03999, 04999, 05999, 08999, or 99999 to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 321 only.

Program: Use Program 30 or Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 55204 - Student Accident Insurance

Insurance coverage in accordance with District policy covering student accidents.

Allocation Rules:

The Allocation Rules that are applicable to each Account affiliated with this Section for allocation of costs to other Segments are:

Location Segment: Direct Charge Preferred or Weighted Students Method.

Function Segment: Direct Charge Required.

Program Segment: Direct Charge Required.

Subject Segment: Direct Charge Required.

Job Classification Segment: Allocation is not applicable to the Job Classification segment.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55204:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 55204:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15, 16, and 18-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 213 with Program 90 or Function 332 with Program 30 or Program 10 Series for In-District Locations. Use Function 431 for Out-of-District Locations.

Program: Use Program 10 Series and Program 30 with Subject 2500 or Program 90 with Subject 2200 Series only. Use Programs 61, 62, 63, and 64 with Subjects 2701, 2702, 2703, and 2704, respectively.

Subject: Use Subject 2200 Series with Program 90 only for Middle and High Schools; for Elementary Schools use Subject 0000 with Program 90. Use Subject 2500 with Program 10 Series and Program 30 only. Use Subjects 2701 (Adult

Education), 2702 (Summer School), and 2703 (After School), and 2704 (Before School) with Programs 61, 62, 63, and 64, respectively, or with Program 10 series.

Job Classification: Use Job Classification 0000 only.

Object 55205 - Flood Insurance

Insurance coverage in accordance with District policy covering losses from floods.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55205:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 55205:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 321 for In-District Locations. Use Function 431 for Out-of-District Locations.

Program: Use Program 90 or Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 55206 - Fleet/Vehicle Insurance

Insurance coverage in accordance with District policy covering fleet and vehicles.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55206:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 55206:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 16 and 18-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 311 or 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) – use Subject 2704.

Note that for the aforementioned Location Types, Subject 2500 may also be used ONLY if Programs 61, 62, 63, or 64 for Adult Education, Summer School, After School and Before School, respectively, have been used with the same respective Location Types.

Job Classification: Use Job Classification 0000 only.

Object 55207 - Errors & Omissions Insurance (Directors and Officers)

Insurance coverage in accordance with District policy covering errors and omissions for directors and officers.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55207:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 55207:

Fund: Use any Fund Type except 40 and 90.

Location: Use Locations 01100 or 01101 only.

Function: Use Functions 531 or 532 only. Function 532 is only used for Insurance related to an Attorney.

Program: Use any Program except 97, 98, and 99.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

55300 Unassigned. Contact RIDE for Validation.

55400 Advertising. Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 55401 - Advertising Costs

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. Costs for development of professional advertising or public relations services are not recorded in this account but are charged to Object 53406 (Other Services).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55401:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 55401:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Functions 332 and 531 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

55500 *Printing and Binding.* Expenditures for job printing and binding, usually according to specifications of the District. This includes designing and printing forms and posters, as well as printing and

binding District publications. Preprinted standard forms are not charged here but are recorded to Object 56101 (General Supplies and Materials) or other accounts in the Object 56100 Series (General Supplies) as appropriate.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 55501 - Printing

Expenditures for job printing, usually according to specifications of the District. This includes designing and printing forms and posters, as well as District publications.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55501:

- **Location:** *Allocation Accounts may be used.*
- **Program:** *Allocation Account may be used.*
- **Subject:** *Allocation Account may be used.*

Object Intersection Rules for Object 55501:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use any Function except 000, 111, 112, 113, 223, 411, 431, 432, 441, 511, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

Object 55502 - Binding

Expenditures for binding, usually according to specifications of the District. This includes binding District publications.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55502:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 55502:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining

to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use any Function except 000, 111, 112, 113, 223, 411, 431, 432, 441, 511, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.*

Subject: *Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.*

Job Classification: *Use Job Classification 0000 only.*

Object 55503 - Document Copying

Expenditures for photocopying, usually according to specifications of the District. This includes office and classroom activities.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55503:

- **Location:** Allocation Accounts may be used.
- **Program:** Allocation Account may be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 55503:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use any Function except 000, 111, 112, 113, 223, 411, 431, 432, 441, 511, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

55600 Tuition. Expenditures to reimburse other educational agencies for instructional services to students residing within the legal boundaries described for the paying District.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

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 or Charter Schools Inside the State for Voucher Payments

<i>Account</i>	<i>Location Type(s)</i>	<i>Description</i>
55690	Types 07-08 (excluding Location 08999 and 08902), 10-11, and 20	Tuition - Other

Object 55610* - Tuition to Other School Districts within the State

Tuition paid to other school districts within the state.

The Common School Location codes for School Districts within the State are listed below:

<i>Location Type</i>	<i>District ID</i>	<i>Name</i>
07	010	Barrington School District
07	030	Burrillville School District
07	040	Central Falls School District
07	060	Coventry School District
07	070	Cranston School District
07	080	Cumberland School District
07	090	East Greenwich School District
07	100	East Providence School District
07	120	Foster School District
07	130	Glocester School District
07	150	Jamestown School District
07	160	Johnston School District
07	170	Lincoln School District
07	180	Little Compton School District
07	190	Middletown School District
07	200	Narragansett School District
07	210	Newport School District
07	220	New Shoreham School District
07	230	No. Kingstown School District
07	240	No. Providence School District
07	250	No. Smithfield School District
07	260	Pawtucket School District
07	270	Portsmouth School District
07	280	Providence School District
07	300	Scituate School District
07	310	Smithfield School District
07	320	So. Kingstown School District
07	330	Tiverton School District

<i>Location Type</i>	<i>District ID</i>	<i>Name</i>
07	350	Warwick School District
07	360	Westerly School District
07	380	West Warwick School District
07	390	Woonsocket School District
07	400	Wm. M. Davies Jr. Career & Technical Center
07	410	The Rhode Island School for the Deaf
07	420	The Metropolitan Regional Career & Technical Center
07	430	Urban Collaborative Accelerated Program
07	960	Bristol Warren School District
07	970	Exeter W. Greenwich School District
07	980	Chariho School District
07	990	Foster-Glocester School District

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**.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.19
- Data Upload Method Rules.

Allocation Rules – Object 55610:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 55610:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Type 07 only.

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.

Subject: Use any Subject except 2500, 2701, 2702, 2703, 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.

Object 55620* - Tuition to Other School Districts outside the State

Tuition paid to other school districts outside the state. At this time, there are no School Districts identified that reside outside the state.

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**.*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55620:

- ***Location:*** Direct Charge Required. Allocation Accounts may **not** be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 55620:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Type 13 only.

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.

Subject: Use any Subject except 2500, 2701, 2702, 2703, 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.

Object 55630* - Tuition to Private Sources

Tuition paid to private schools. This Object applies to both In-State and Out-of-State locations. This account is applicable to a Non-Public and Private Schools that conduct classes in Schools that belong to the District. For those instances, the requirement to use Location Type 08 is still applicable despite the fact the physical location of the Schools used is part of the District.

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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55630:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 55630:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Type 08 only except 08999, and provided however, Location 08902 may not be used with Actual Data, but may be used for Budget purposes only.

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.

Subject: Use any Subject except 2500, 2701, 2702, 2703, 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.

Object 55640* - Tuition to Educational Service Agencies within the State

Tuition paid to agencies such as regional educational service centers (Collaboratives) for educational services to students.

The Common School Location codes for Collaboratives within the State are listed below:

<i>Location Type</i>	<i>School ID</i>	<i>Name</i>
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

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.*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55640:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 55640:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Type 11(8) only for Collaboratives located inside the state.

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.

Subject: Use any Subject except 2500, 2701, 2702, 2703, 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.

Object 55650* - Tuition to Educational Service Agencies outside the State

Tuition paid to agencies such as regional educational service centers (Collaboratives) located outside of the State for educational services to students.

The Common School Location codes for Collaboratives outside the State are listed below:

<i>Location Type</i>	<i>School ID</i>	<i>Name</i>
11	901	Capital Region Education Council (CT)
11	902	Southcoast Educational Collaborative (MA)

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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55650:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.

- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 55650:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Type 11(9) only for Collaboratives located outside the state.

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.

Subject: Use any Subject except 2500, 2701, 2702, 2703, 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.

Object 55660* - Tuition to Charter Schools

Tuition paid to Charter Schools for services provided in accordance with the established charter for that school.

The Common School Location codes for Charter Schools are listed below:

<i>Location Type</i>	<i>School ID</i>	<i>Name</i>
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

<i>Location Type</i>	<i>School ID</i>	<i>Name</i>
10	590	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 (CF)
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

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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55660:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 55660:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Type 10 only.

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.

Subject: Use any Subject except 2500, 2701, 2702, 2703, 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.

Object 55680* - Tuition to School Districts or Charter Schools for Voucher Payments

Tuition paid to School Districts or Charter Schools for students using a state or local voucher program. Districts should use this code for all payments made to Districts or Charter Schools for voucher programs. At present, there are no programs involving voucher payments.

MMR295 Mandatory Method Rule: Tuition costs related to Object 55680 (Tuition to School Districts or 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.*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55680:

- ***Location:*** Direct Charge Required. Allocation Accounts may **not** be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 55680:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 07 and 10 only.

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.

Subject: Use any Subject except 2500, 2701, 2702, 2703, 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.

Object 55690* - Tuition - Other

Tuition paid to the state and other governmental organizations as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying District. **At present, there is only one organization identified that meets this description. Refer to the Object Intersection Rules for Object 55690 for more information. Please check with RIDE for authorization to use for other purposes.**

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).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55690:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

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 Data, but may be used for Budget purposes only.

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, 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.

55700 Food Service Management. Expenditures for the operation of a local food service facility by other than employees of the District. Included are contracted services associated with the food service operation such as food preparation, armored car services, and storage fees. Direct expenditures by the District for food, supplies, labor, and equipment would be charged to the appropriate object codes.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 55701 - Food Service Contractors

Expenditures for the operation of a local food service facility by other than employees of the District. Included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the District for food, supplies, labor, and equipment would be charged to the appropriate object codes.

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).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55701:

- ***Location:*** Allocation Accounts, except Location 99999, may be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 55701:

Fund: Use Fund 60010000 for Districts; Charters use 10000000 or Fund Type 20 Special Revenue Funds.

Location: Use only Location Types 03-06, and 09 with related school locations.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 312 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 55702 - Soda Subsidy

Subsidy for local schools due to the loss of funds arising from the removal of the soda vending machines.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55702:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 55702:

Fund: Use Fund Type 10 only.

Location: Use Location Types 03-05 only and related schools, except Locations 03999, 04999, and 05999 may not be used.

Function: Use Function 312 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 55703 - Armored Car Service

Expenditures for the operation of a local armored car service related to Food Service activities.

Allocation Rules:

The Allocation Rules that are applicable to the above Account are:

Location Segment: Direct Charge Preferred or Weighted Meals Method.

Function Segment: Direct Charge Required.

Program Segment: Direct Charge Required.

Subject Segment: Direct Charge Required.

Job Classification Segment: Allocation is not applicable to the Job Classification segment.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55703:

- **Location:** Allocation Accounts, except Location 99999, may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 55703:

Fund: Use Fund 60010000 for Districts; Charters use 10000000 or Fund Type 20 Special Revenue Funds.

Location: Use only Location Types 03-06, 08, and 09 with related school locations.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 332 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 55704 - Food Storage Fees

Expenditures for costs associated with storing food and supplies for the operation of a local food service facility by employees of the District.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55704:

- ***Location:*** Allocation Accounts, except Location 99999, may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 55704:

Fund: Use Fund 60010000 for Districts; Charters use 10000000 or Fund Type 20 Special Revenue Funds.

Location: Use only Location Types 03-05, 09, 23-25, 33-35, or 43-45 with related school locations.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District

Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05.

Function: *Use Function 312 only.*

Program: *Use Program 10 Series only.*

Subject: *Use Subject 2500 only.*

Job Classification: *Use Job Classification 0000 only.*

Object 55705 - Inspection Services

Expenditures for costs associated with inspection services related to Food Service activities.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55705:

- **Location:** *Allocation Accounts, except Location 99999, may be used.*

- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 55705:

Fund: Use Fund 60010000 for Districts; Charters use 10000000 or Fund Type 20 Special Revenue Funds.

Location: Use Location Types 03-06, 09, 23-25, 33-35, or 43-45 with related school locations.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 312 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

55800 **Travel and Training.** Expenditures for transportation, meals, hotel, and other expenditure/expenses associated with travel for the District. Payments for per-diem in lieu of reimbursements for subsistence (room and board) also are charged here. Include travel-related costs including meals and hotels for individuals attending Conferences and Workshops in the appropriate account in the Object 55800 Series (Travel and Training). For Teachers, use Object 55809 (Employee Travel for TEACHERS Only).

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).

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

** See individual Accounts for Allocation Rules. **

Object 55801 - Board Travel

Necessary and legal travel for local school boards in accordance with state and local policy and regulations.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55801:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.

- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 55801:

Fund: Use any Fund Type except 40 and 90.

Location: Use Locations 01100 or 01101 only.

Function: Use Function 531 only. **Note:** Function 311 (Transportation) is limited to costs for transporting **Students** and cannot be used for transportation costs related to School Board Members, the Superintendent, or other employees.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 55802 - Board Training

Expenses related to school board training pursuant to Rhode Island Educational Standards.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55802:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 55802:

Fund: Use any Fund Type except 40 and 90.

Location: Use Locations 01100 or 01101 only.

Function: Use Function 531 only. *Note: Function 311 (Transportation) is limited to costs for transporting **Students** and cannot be used for transportation costs related to School Board Members, the Superintendent, or other employees.*

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 55803 - Employee Travel – Non-Teachers

Necessary and legal travel for District employees other than Teachers and direct instructional personnel in accordance with state and local policy and regulations.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55803:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 55803:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15, 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.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use any Function except 000, 111, 112, 223, 311, 411, 421, 431, 432, 997, and 998 for In-District Locations.

Note: Function 311 (Transportation) is limited to costs for transporting **Students** and cannot be used for transportation costs related to Non-Teachers or other employees. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 00, 97, 98, and 99.

Subject: Use Subject 2800 if related to Accreditation activities. For all other activities, use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) - use Subject 2704.

If any of the aforementioned Location Types are used, then Subject 2500 may not be used. In such case, Subjects 2701-2704 must be used with the appropriate related Location Type to fulfill the requirements of the Dual Identification Concept.

Job Classification: Use Job Classification 0000 only.

Object 55806 - Bus Driver In-Service Training

Cost of all required bus driver's training.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55806:

- **Location:** Allocation Accounts, except Location 99999, may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 55806:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 03-06, 09 and 11 with related school locations. Location Type 11 is only useable by Collaboratives, not for Districts and Charters.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 311 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 55807 - Student Travel

Meals, lodging, and transportation costs for student travel other than to and from school. For purposes of clarity, costs charged to this Object do not include costs related to transportation provided via school buses. Those are recorded in the Object 55110 series.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55807:

- ***Location:*** Allocation Accounts, except Location 99999, may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 55807:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 03-10, 23-25, 33-35, or 43-45 with related school locations. Location Type 11 is only useable by Collaboratives, not for Districts and Charters.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 213, 214 or 433 with In-District locations. ***Note: Function 311 (Transportation) is limited to costs for transporting **Students** to and from School and is not***

used with other forms of Student Travel. For Out-of-District Locations, use Function 431 only.

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.*

Subject: *Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.*

Job Classification: *Use Job Classification 0000 only.*

Object 55808 - Parent Travel

Meals, lodging, and transportation costs other than to and from school for parents of students.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55808:

- **Location:** Allocation Accounts, except Location 99999, may be used.
- **Program:** Allocation Account may be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 55808:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 03-06, 09 and 11 with related school locations. Location Type 11 is only useable by Collaboratives, not for Districts and Charters.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 122, 213, 214, or 216 only. **Note:** Function 311 (Transportation) is limited to costs for transporting **Students** and cannot be used for transportation costs related to Parents or employees.

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

Object 55809 - Employee Travel for TEACHERS Only

Necessary and legal travel for Teachers and direct instructional personnel in accordance with state and local policy and regulations. Include travel-

related costs including meals and hotels for teachers attending Conferences and Workshops.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55809:

- ***Location:*** Allocation Accounts, except Location 99999, may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 55809:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 03-14, 17, 23-25, 33-35, or 43-45 with related school locations.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Functions 111, 112, 121, 122, 211, 212, 213, 214, 215, 221, 222, 231, and 241 with In-District Locations.*

Note: *Function 311 (Transportation) is limited to costs for transporting **Students** and cannot be used for transportation costs related to Teachers or other employees. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97 and 98. Can use Program 99 with 58th the Assigned Allocation Method.*

Subject: *Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.*

Job Classification: *Use Job Classification 0000 only.*

Object 55810 - Travel – Other

Necessary travel for personnel in accordance with state and local policy and regulations not otherwise classified above.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55810:

- **Location:** Allocation Accounts may be used.
- **Program:** Allocation Account may be used.
- **Subject:** Allocation Account may be used.

Object Intersection Rules for Object 55810:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use any Function except 000, 311, 411, 421, 431, 997, and 998 for In-District Locations. **Note: Function 311 (Transportation) is limited to costs for transporting **Students** and cannot be used for transportation costs related to any other purpose. For Out-of-District Locations, use Function 431 only.**

Program: Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.

Subject: Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.

Job Classification: Use Job Classification 0000 only.

55900 Intereducational, Interagency Purchased Services. Pertains to any interdistrict payments other than tuition or transportation.

Object 55910* - Services Purchased from another School District or Educational Service Agency within the State

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**.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55910:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 55910:

*This Object is useable for Internal purposes, as a temporary Holding Account. All balances MUST be transferred to "regular" UCOA Expenditure Objects as this Account is not to be included in the **UCOA Upload File**.*

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 99997 only.

Function: Use Function 997 only.

Program: Use Program 97 only.

Subject: Use Subject 9700 only.

Job Classification: Use Job Classification 0000 only.

Object 55920 - Contracts – Interagency

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**.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55920:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 55920:

*This Object is useable for Internal purposes, as a temporary Holding Account. All balances MUST be transferred to "regular" UCOA Expenditure Objects as this Account is not to be included in the **UCOA Upload File**.*

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 99997 only.

Function: Use Function 997 only.

Program: Use Program 97 only.

Subject: Use Subject 9700 only.

Job Classification: Use Job Classification 0000 only.

Object 55930 - Other Contract Services – Interagency

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**.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55930:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 55930:

*This Object is useable for Internal purposes, as a temporary Holding Account. All balances MUST be transferred to "regular" UCOA Expenditure Objects as this Account is not to be included in the **UCOA Upload File**.*

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 99997 only.

Function: Use Function 997 only.

Program: Use Program 97 only.

Subject: Use Subject 9700 only.

Job Classification: Use Job Classification 0000 only.

Object 55950* - Services Purchased from another School District or Educational Service Agency outside the State

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**.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 55950:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 55950:

*This Object is useable for Internal purposes, as a temporary Holding Account. All balances MUST be transferred to "regular" UCOA Expenditure Objects as this Account is **not** to be included in the **UCOA Upload File**.*

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 99997 only.

Function: Use Function 997 only.

Program: Use Program 97 only.

Subject: Use Subject 9700 only.

Job Classification: Use Job Classification 0000 only.

56000 Series

Supplies

The accounts for this Series are listed below, followed by a listing with descriptions and special rules or procedures for selected accounts.

<i>A/C No.</i>	<i>Name</i>
56000	Supplies
56100	General Supplies
56101	General Supplies and Materials
56112	Uniform/Wearing Apparel Supplies
56113	Graduation Supplies
56115	Medical Supplies
56116	Athletic Supplies
56117	Honors/Awards Supplies
56200	Facilities, Energy, and Transportation Maintenance and Supplies
56201	Natural Gas
56202	Gasoline
56203	Diesel Fuel
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
56300	Food Service
56301	Food – Food Service Program
56302	Non-Food – Food Service Program
56304	Uniform/Wearing Apparel – Food
56305	Milk – Food Service Program
56400	Books and Periodicals
56401	Textbooks
56402	Library Books
56403	Reference Books
56404	Subscriptions and Periodicals

<i>A/C No.</i>	<i>Name</i>
56405	Book Repairs
56406	Textbooks – Non-Public
56407	Web-based Software and Databases - Library
56408	Other Textbooks – Adult Education
56409	Electronic Textbooks
56410	Textbooks – Dual and Concurrent Enrollment
56500	Supplies - Technology Related
56501	Technology – Related Supplies
56600	<i>Unassigned. Contact RIDE for Validation.</i>
56700	<i>Unassigned. Contact RIDE for Validation.</i>
56800	<i>Unassigned. Contact RIDE for Validation.</i>
56900	<i>Unassigned. Contact RIDE for Validation.</i>

56000* **Supplies**

Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

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.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

56100 General Supplies. *Expenditures for all supplies (other than those listed below) for the operation of a District, including freight and cartage. A more thorough classification of supply expenditures is achieved by identifying the object with the function - for example, audiovisual supplies or classroom teaching supplies.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 56101 - General Supplies and Materials

Expenditures 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.

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).*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56101:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Allocation Account may be used.
- ***Subject:*** Allocation Account may be used.

Object Intersection Rules for Object 56101:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location

Types 15, 16, and 18-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use any Function except 000, 111, 112, 113, 223, 411, 421, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97 and 98. Can use Program 99 with the Assigned Allocation Method.*

Subject: *Use any Subject except 9700 and 9800. 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. Can use Subject 9900 with the Assigned Allocation Method.*

Job Classification: *Use Job Classification 0000 only.*

Object 56112 - Uniform/Wearing Apparel Supplies

Expenditures for non-athletic uniforms and wearing apparel supplies for the operation of a District. Includes custodial uniforms and uniforms worn by Staff and Students.

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.*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56112:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 56112:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use any Function except 000, 111, 112, 113, 223, 411, 421, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97, 98, and 99.*

Subject: *Use any Subject except 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. Use Subject 0000 for uniforms worn by Staff and Students.*

Job Classification: *Use Job Classification 0000 only.*

Object 56113 - Graduation Supplies

Expenditures for graduation ceremonies. Generally related to High School graduations, but is also applicable to other Schools.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56113:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56113:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 00-06, and 09 and related departments or school locations.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 214 only.

Program: Use any Program except 00, 97, 98, and 99.

Subject: Use Subject 0000 only.

Job Classification: Use Job Classification 0000 only.

Object 56115 - Medical Supplies

Expenditures for medical supplies for the operation of a District. Includes athletic medical supplies. 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.

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).*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56115:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56115:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15, 16, and 18-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 213 or 216 only for In-District Locations. Use Function 213 with Subject 2200 Series, 2500, 2701, 2702, or 2703 only. Use Function 216 with Subjects 2100 Series, 2500, 2701, 2702, or 2703 only. For Out-of-District Locations, use Function 431 only.

Program: Use Program except 97, 98, and 99. Program 50 may only be used with Function 431.

Subject: Use Subject 2200 Series or Subjects 2500, 2701, 2702, or 2703 with Function 213. Use Subject 2100 series or Subjects 2500, 2701, 2702, or 2703 with Function 216. With Function 431 use Subject 2100 series or Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 56116 - Athletic Supplies

Expenditures related 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. Includes supplies for athletic activities including uniforms for athletics. For athletic supplies not associated with the competitive sports in Subject 2200, use Object 56101 (General Supplies and Materials). Does not include athletic-related medical supplies.

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.*

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).*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56116:

- **Location:** Only Allocation Accounts 04999 and 05999 may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 56116:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 04, 05, and 17 only.

If not charged directly, use Locations 04999 and 05999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 04999 will only allocate costs to In-District Middle Schools and Location 05999 only to In-District High Schools.

Function: Use Function 213 or 433 only.

Program: Use Program 80 or 90 only.

Subject: Use Subject 2200 series only.

Job Classification: Use Job Classification 0000 only.

Object 56117 - Honors/Awards Supplies

Expenditures for honors and general awards for students, employees, and volunteers of the District.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56117:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56117:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15, 16, and 18-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 213, 214, 222, 433, 512 or 531 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

56200 Facilities, Energy, and Transportation Maintenance and Supplies. Expenditures for facilities, energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies.

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).

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 56201 - Natural Gas

Expenditures for natural gas and utility services from a private or public utility company.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56201:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56201:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 312 and 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702,

with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) – use Subject 2704.

Note that for the aforementioned Location Types, Subject 2500 may also be used ONLY if Programs 61, 62, 63, or 64 for Adult Education, Summer School, After School and Before School, respectively, have been used with the same respective Location Types.

Job Classification: Use Job Classification 0000 only.

Object 56202 - Gasoline

Expenditures for gasoline purchase in bulk or periodically from a gasoline service station or supplier.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56202:

- ***Location:*** Allocation Accounts may be used.

- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 56202:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 16-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 311, 312, or 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) – use Subject 2704.

Note that for the aforementioned Location Types, Subject 2500 may also be used ONLY if Programs 61, 62, 63, or 64 for Adult Education, Summer School, After School and Before School, respectively, have been used with the same respective Location Types.

Job Classification: Use Job Classification 0000 only.

Object 56203 - Diesel Fuel

Expenditures for diesel fuel from a private or public utility company, or service station or supplier.

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.*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56203:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 56203:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 16, and 18-20, and 19.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 213, 311, 312, or 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 56204 - Propane

Expenditures for propane and utility services from a private or public utility company.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56204:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 56204:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle

Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Functions 311, 312, 321, or 433 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97, 98, and 99.*

Subject: *Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) – use Subject 2704.*

Note that for the aforementioned Location Types, Subject 2500 may also be used ONLY if Programs 61, 62, 63, or 64 for Adult Education, Summer School, After School and Before School, respectively, have been used with the same respective Location Types.

Job Classification: *Use Job Classification 0000 only.*

Object 56207 - Vehicle Maintenance Supplies/Parts

Expenditures for maintenance supplies such as lubricants, anti-freeze, tires, tubes, batteries, and parts from a public company, service station, or supplier. Charges to this Object 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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56207:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 56207:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 16, and 18-20, and 19.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 311, 312, or 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) – use Subject 2704.

Note that for the aforementioned Location Types, Subject 2500 may also be used ONLY if Programs 61, 62, 63, or 64 for Adult Education, Summer School, After School and Before School, respectively, have been used with the same respective Location Types.

Job Classification: Use Job Classification 0000 only.

Object 56208 - Bottled Gas

Expenditures for bottled gas and services and supplies from a private or public utility company, or service station or supplier.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56208:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 56208:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 122 or 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 56209 - Fuel Oil

Expenditures for fuel oil and services and supplies from a private or public utility company, or service station or supplier.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56209:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56209:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location

Types 16-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Functions 311, 321, or 433 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97, 98, and 99.*

Subject: *Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) – use Subject 2704.*

Note that for the aforementioned Location Types, Subject 2500 may also be used ONLY if Programs 61, 62, 63, or 64 for Adult Education, Summer School, After School and Before School, respectively, have been used with the same respective Location Types.

Job Classification: *Use Job Classification 0000 only.*

Object 56210 - Coal

Expenditures for coal and services and supplies from a private or public utility company or supplier.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56210:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 56210:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District

Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97, 98, and 99.*

Subject: *Use any Subject except 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.*

Object 56211 - Other Supplies

Expenditures for other services and supplies not included in other accounts in the Object 56200 Series (Facilities, Energy, and Transportation Maintenance and Supplies).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56211:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56211:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use any Function except 000, 111, 112, 113, 223, 411, 421, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 56213 - Glass

Expenditures for glass and services and supplies from a public company or supplier.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56213:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56213:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location

Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 312 or 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97, 98, and 99.*

Subject: *Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) – use Subject 2704.*

Note that for the aforementioned Location Types, Subject 2500 may also be used ONLY if Programs 61, 62, 63, or 64 for Adult Education, Summer School, After School and Before School, respectively, have been used with the same respective Location Types.

Job Classification: *Use Job Classification 0000 only.*

Object 56214 - Paint

Expenditures for paint and services and supplies from a public company or supplier.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56214:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 56214:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District

Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Functions 122, 213, 312, or 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97, 98, and 99.*

Subject: *Use any Subject except 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.*

Object 56215 - Electricity

Expenditures for electric utility services for lighting, power, and heat, including fees for rented or contracted lighting from a private or Public Utility Company.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56215:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56215:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 312, 321, or 433 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) – use Subject 2704.

Note that for the aforementioned Location Types, Subject 2500 may also be used ONLY if Programs 61, 62, 63, or 64 for Adult Education, Summer School, After School and Before School, respectively, have been used with the same respective Location Types.

Job Classification: Use Job Classification 0000 only.

Object 56216 - Lumber and Hardware

Expenditures for lumber and hardware services and supplies from a public company or supplier.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56216:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56216:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 122, 312, 321, or 422 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 56217 - Plumbing and Heating Supplies

Expenditures for plumbing and heating services and supplies from a public company or supplier.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56217:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56217:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle

Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Functions 122, 312, 321, or 422 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97, 98, and 99.*

Subject: *Use any Subject except 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.*

Object 56218 - Electrical Supplies

Expenditures for electrical supplies from a public company or supplier.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56218:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56218:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 122, 312, 321, or 422 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 56219 - Custodial Supplies

Expenditures for custodial supplies from a public company or supplier.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56219:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56219:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the

assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Functions 312, 321, or 433 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97, 98, and 99.*

Subject: *Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) – use Subject 2704.*

Note that for the aforementioned Location Types, Subject 2500 may also be used ONLY if Programs 61, 62, 63, or 64 for Adult Education, Summer School, After School and Before School, respectively, have been used with the same respective Location Types.

Job Classification: *Use Job Classification 0000 only.*

Object 56220 - Materials for Snow and Ice Removal

Expenditures for materials for snow and ice removal from a public company or supplier.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56220:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 56220:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97, 98, and 99.*

Subject: *Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) – use Subject 2704.*

Note that for the aforementioned Location Types, Subject 2500 may also be used ONLY if Programs 61, 62, 63, or 64 for Adult Education, Summer School, After School and Before School, respectively, have been used with the same respective Location Types.

Job Classification: *Use Job Classification 0000 only.*

Object 56221 - Lamps and Lights

Expenditures for lamps, lights, services, and supplies from a public company or supplier.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56221:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56221:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 312 or 321 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703,

and with Location Types 43-45 (Before School) – use Subject 2704.

Note that for the aforementioned Location Types, Subject 2500 may also be used ONLY if Programs 61, 62, 63, or 64 for Adult Education, Summer School, After School and Before School, respectively, have been used with the same respective Location Types.

Job Classification: *Use Job Classification 0000 only.*

56300 Food Service. *Expenditures for food used in the school food service program. Food used in instructional programs is charged to Object 56101 (General Supplies and Materials).*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 56301 - Food – Food Service Program

Food supply items used in conjunction with an in-house (not out-sourced) school food service program.

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).*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56301:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56301:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 00, 01, 07, 08, and 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 312 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 56302 - Non-Food – Food Service Program

Non-food supply items used in conjunction with a school food service program.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56302:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56302:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 00, 01, 07, 08, and 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 312 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 56304 - Uniform/Wearing Apparel – Food

Uniform and wearing apparel supply items used in conjunction with a school food service program.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56304:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 56304:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 00-06, and 09 and related departments or school locations.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

Function: Use Function 312 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 56305 - Milk – Food Service Program

Costs associated with Milk for Districts that self-operate a food service program.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56305:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56305:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 00-06, and 09 and related departments or school locations.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 312 only.*

Program: *Use Program 10 Series only.*

Subject: *Use Subject 2500 only.*

Job Classification: *Use Job Classification 0000 only.*

56400 **Books and Periodicals.** *Expenditures for books, and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks and textbook binding or repairs. Also recorded here are the costs of binding or other repairs to school library books.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 56401 - Textbooks

Expenditures for textbooks and workbooks for District students in grades PK-12. Also includes textbooks used for Summer School and other types of books maintained in *classroom libraries* for use by students. For Non-Public students of the District, use Object 56406 (Textbooks – Non-Public) and for Adult Education students use Object 56408 (Other Textbooks – Adult Education).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56401:

- ***Location:*** Allocation Accounts, except Location 99999, may be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 56401:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 03-06, 09, 23-25, 33-35, or 43-45 with specific school locations for In-District Locations in Grades PK to 12.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Do not use for Adult Ed Students. For Adult Ed Students, use Object 56408 and Location 14906.

Do not use for Non-Public Students. For Non-Public Students, use Object 56406 and Location Type 08, except for Location 08999.

Function: *Use Function 122 only.*

Program: *Use any Program except 97, 98, and 99.*

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.*

Object 56402 - Library Books

Expenditures for library books.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56402:

- **Location:** Allocation Accounts, except Location 99999, may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56402:

Fund: Use any Fund Type except 40 and 90.

Location: Use only Location Types 03-06, and 09 with specific school locations.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 212 only.

Program: Use any Program except 00, 97, 98, and 99.

Subject: Use Subject 2600 Series only.

Job Classification: Use Job Classification 0000 only.

Object 56403 - Reference Books

Expenditures for reference books.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56403:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 56403:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 01-06, 09 14, 23-25, 33-35, or 43-45 with related department/school locations.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

Function: Use any Function except 000, 111, 112, 113, 223, 411, 421, 431, 432, 441, 511, 997, and 998.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 56404 - Subscriptions and Periodicals

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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56404:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 56404:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 01-06, 09, 14, 23-25, 33-35, or 43-45 with related departments or school locations.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

Function: Use any Function except 000, 111, 112, 113, 223, 411, 421, 431, 432, 441, 511, 997, and 998.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 56405 - Book Repairs

Expenditures for book repairs.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56405:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 56405:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 03-06 and 09 with school locations. Locations 03999, 04999, 05999, 08999, and 99999 may not be used.

Function: For Library books, use Function 212 only with Subject 2600 series.

For non-Library books, use Function 122 only with the specific Subject account related to the books being repaired.

Program: Use any Program except 00, 97, 98, and 99.

Subject: For Library books, use Subject 2600 series only with Function 212.

For non-Library books, use the specific Subject account related to the books being repaired, with Function 122 only. Subjects 0000, 0030, 2500, 2600, 2601, 2702, 2703, 2800, 9700, 9800, or 9900 may not be used for this purpose.

Job Classification: Use Job Classification 0000 only.

Object 56406 - Textbooks – Non-Public

Costs associated with textbooks that are required to be purchased by a District and 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).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56406:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.

- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 56406:

Fund: Use any Fund Type except 40 and 90.

Location: Use the appropriate Location Type 08 Private School(s) except 08999 to which Textbooks are provided, or if preferable, Location 08902 (Private School – No Assigned Code) may be used.

Function: Use Function 431 only.

Program: Use Program 50 only.

Subject: Use any Subject except 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.

Object 56407 - Web-based Software and Databases - Library

Expenditures for web-based software and databases for use in or through the library related to Student or Teacher use. This account does 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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56407:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 56407:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 03-06, 09, 23-25, 33-35, or 43-45 with school locations. If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 212 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use Subject 2600 Series only.

Job Classification: Use Job Classification 0000 only.

Object 56408 - Other Textbooks – Adult Education

Costs for textbooks that are required to be purchased by a District and provided for Adult Education students. For regular PK-12 students use Object 56401 (Textbooks) and for Non-Public students of the District, use Object 56406 (Textbooks – Non-Public).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56408:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 56408:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 14906 only.

Function: Use Function 122 only.

Program: Use Program 61 only.

Subject: Use Subject 2701 only.

Job Classification: Use Job Classification 0000 only.

Object 56409 - Electronic Textbooks

Expenditures for electronic textbooks and workbooks for District students in grades PK-12.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56409:

- ***Location:*** Allocation Accounts, except Location 99999, may be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56409:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 03-14 and 23-25, 33-35, or 43-45 with related school locations. If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method. Location 99999 may not be used.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use Function 122 only for In-District Locations. Use Function 431 for Out-of-District Locations.*

Program: *Use any Program except 97, 98, and 99.*

Subject: *Use any Subject except 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.*

Object 56410 - Textbooks – Dual and Concurrent Enrollment

Expenditures for textbooks, electronic textbooks, and workbooks for students enrolled in Dual and Concurrent Enrollment classes.

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.

For both types, the District or Charter School is responsible for providing books to the student.

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).*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56410:

- ***Location:*** Direct Charge Required. Allocation Accounts may **not** be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

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 (Program 10) and Location Type 08 (Non-Public/Private Schools) that are postsecondary institutions, such as a community college, college, or university related to Dual Enrollment (Program 70).

Function: Use Function 122 only.

Program: Use only Program 10 related to Concurrent Enrollment (Location Type 05) or Program 70 for Dual Enrollment (Location Type 08)/

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.

56500 Supplies – Technology Related. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are diskettes, parallel cables, and monitor stands.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 56501 - Technology-Related Supplies

Expenditures for computer hardware and software supplies for the operation of a District. Supplies would include small storage devices such as diskettes and memory sticks, cables, keyboards, mouse or pointing devices, monitor stands, mouse pads, etc. Also included is tangible software (hard media, non-web-based), that meet the requirements of the UCOA Tangible Personal Property Policy. The software recorded in this account may be related to Instructional or Operational purposes.

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).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 56501:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 56501:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

Function: Use any Function except 000, 111, 112, 113, 223, 411, 421, 431, 432, 441, 511, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

56600 **Unassigned. Contact RIDE for Validation.**

56700 **Unassigned. Contact RIDE for Validation.**

56800 **Unassigned. Contact RIDE for Validation.**

56900 **Unassigned. Contact RIDE for Validation.**

57000 Series

Property

The accounts for this Series are listed below, followed by a listing with descriptions and special rules or procedures for selected accounts.

<i>A/C No.</i>	<i>Name</i>
57000	Property
57100	Land and Land Improvements
57101	Land
57102	Land Improvements
57200	Buildings
57201	Buildings Purchase
57202	Building Improvements
57300	Vehicles, Equipment, and Technology Software
57301	Vehicles
57303	Buses
57305	Equipment
57306	Furniture and Fixtures
57309	Technology-Related Hardware
57311	Technology Software
57313	Environmental Equipment
57400	Infrastructure
57401	Water Systems
57402	Sewer Systems
57403	Roads
57404	Bridges
57405	Other Long-term Infrastructure Assets
57500	<i>Unassigned. Contact RIDE for Validation.</i>
57600	<i>Unassigned. Contact RIDE for Validation.</i>
57700	<i>Unassigned. Contact RIDE for Validation.</i>
57800	<i>Unassigned. Contact RIDE for Validation.</i>
57900	Depreciation
57901	Depreciation – Land Improvements
57902	Depreciation – Buildings
57903	Depreciation – Building Improvements
57904	Depreciation – Vehicles
57905	Depreciation – Buses
57906	Depreciation – Equipment
57907	Depreciation – Furniture and Fixtures
57908	Depreciation – Technology-Related Hardware
57909	Depreciation – Technology Software
57910	Depreciation – Environmental Equipment
57911	Depreciation – Infrastructure

57000* *Property*

Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed 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. RIDE also allows for lower thresholds to be used by Districts and Charter Schools, at their discretion. 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:

<u>Classified with Property</u>	<u>Classified with Supplies or Purchased Services</u>
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

<u>Classified with Property</u>	<u>Classified with Supplies or Purchased Services</u>
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

57100* **Land and Land Improvements.** Expenditures for the purchase of land and the improvements thereon. Purchases of air rights, mineral rights, and the like are included here. Also included are special assessments against the District for capital improvements such as streets, curbs, and drains.

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.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 57101 - Land

Purchase of land. Includes expenses for drawings, specifications, and other professional service fees directly related to the acquisition of sites, such as appraisal fees, search and title insurance, site surveys, and condemnation proceedings.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57101:

- ***Location:*** Direct Charge Required. Allocation Accounts may **not** be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 57101:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 00-05 and 09 only. Locations 03999, 04999, 05999, 08999, and 99999 may not be used.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 57102 - Land Improvements

Expenses for original improvement or total replacement of surface improvements. This may include grading, landscaping, seeding, planting of trees and shrubs, sidewalks, roadways, retaining walls, sewers, storm drains, hydrants, surfacing and soil treatment of athletic fields, tennis courts, fixed playground apparatus, flagpoles, gateways, fences, underground storage tanks which are not part of building service systems, digging of wells, and demolition work. This can include expenditures for special assessments against the District for capital improvements, such as streets, curbs, sidewalks, sewers, and drains. Do not include general maintenance and repairs.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57102:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57102:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 00-05 and 09 only. Locations 03999, 04999, 05999, 08999, and 99999 may not be used.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

57200*

Buildings. Expenditures for acquiring existing buildings. 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.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

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).

Object 57201 - Buildings Purchase

Expenses for the original acquisition or total replacement of a facility. This may include related costs such as drawings, specifications, engineering, legal fees, and advertisement for contracts. Includes the cost of Greenhouses, Office Trailers and other similar free standing structures. Also 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.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57201:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57201:

Fund: Use only Fund Types 10-50.

Location: Use Location Types 00-05 and 09 only. Locations 03999, 04999, 05999, 08999, and 99999 may not be used.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 57202 - Building Improvements

Cost of 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.

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.*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57202:

- ***Location:*** Direct Charge Required. Allocation Accounts may **not** be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 57202:

Fund: Use only Fund Types 10-50.

Location: Use Location Types 00-05 and 09 only. Locations 03999, 04999, 05999, 08999, and 99999 may not be used.

Function: Use Function 422 only.

Program: Use Programs 20, 30, and Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

57300*

Vehicles, Equipment, and Technology Software. Expenditures for the initial, additional, and replacement items of vehicles, of all sorts, equipment, such as machinery, furniture and fixtures, and tangible technology-related software (not web delivered), that meet the requirements of the UCOA Tangible Personal Property Policy for inclusion in the Object 57300 Series (Vehicles, Equipment, and Technology Software). Refer to Object 57311 (Technology Software) for specific guidance for accounting for Tangible software.

Tangible software that does not meet such criteria should be recorded in Object 56501 (Technology-Related Supplies). Excludes Web-based 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), or 56407 (Web-based Software and Databases – Library).

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 57301 - Vehicles

Expenditures for the initial costs, additional, and replacement costs associated with District vehicles.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57301:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57301:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 16-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Functions 311 or 321 only for In-District Locations. For Out-of-Districts, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 57303 - Buses

Expenditures for the initial purchase cost and additional 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".

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.

- 1. 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.*
- 2. The District shall determine a reasonable Estimated Useful Life of such purchased buses.*
- 3. 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.*
- 4. 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.*
- 5. 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.*

This requirement was effective July 1, 2009, related to item number 1 and for items 2 through 5, was effective beginning July 1, 2010.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57303:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57303:

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 purchase of a bus or buses. Use Function 311 with Location 00000 or Function 431 with Location 15902 for additional costs incurred subsequent to the initial purchase cost. See UCOA Accounting Manual for specific rules and procedures related to the purchase of 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.

Object 57305 - Equipment

Expenditures for the initial, additional, and replacement costs associated with District machinery and equipment including equipment used in kitchens. Telephone systems and telephone lines are recorded in Object 57305 as they are considered to be equipment and not Technology-Related Hardware.

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 provided below:

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

For these types of assets, use the Object noted below:

Vehicles (use 57301)

Buses (use 57303)
Furniture and Fixtures (use 57306)
Technology-Related Hardware (use 57309)
Technology Software (use 57311)
Environmental Equipment (use 57313)

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.*

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.*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57305:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57305:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 16-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use any Function except 000, 112, 113, 223, 411, 421, 431, 432, 441, 532, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Function 111 may only be used for limited purposes, refer to the Mandatory Method Rule (MMR314) for this Object.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 57306 - Furniture and Fixtures

Expenditures for the initial, additional, and replacement cost associated with District office furniture and fixtures used in the Central Office and in Classrooms. Include furniture and fixtures that meet the requirements of the UCOA Tangible Personal Property Policy for inclusion in Object 57306 (Furniture and Fixtures).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57306:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57306:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use any Function except 000, 111, 112, 113, 223, 411, 421, 431, 432, 441, 532, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99. For Subject 2200 Series, use Program 10 Series only. Program 20 may be used with Subject 2500.

Subject: Use any Subject except 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.

Subject 2500 may be used with Program 20. Subject 2200 Series must be used with Program 10 Series.

Job Classification: *Use Job Classification 0000 only.*

Object 57309 - Technology-Related Hardware

Expenditures for the initial, additional, and replacement costs associated with District technology-related hardware. Include equipment and tools that meet the requirements of the UCOA Tangible Personal Property Policy, such as computers, servers, printers, copiers, scanners, e-readers, etc. Includes the cost of maintenance contracts obtained or purchased with the initial purchase. Telephone systems and telephone lines are considered to be equipment and not Technology-Related Hardware and are recorded in Object 57305 (Equipment).

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).*

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).*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57309:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57309:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15, 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.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05.

Function: *Use any Function except 000, 111, 112, 113, 223, 411, 421, 431, 432, 441, 532, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97, 98, and 99.*

Subject: *Use any Subject except 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.*

Object 57311 - Technology Software

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 for inclusion in the Object 57300 Series (Vehicles, Equipment, and Technology Software). Tangible software that does not meet such criteria must be recorded in Object 56501 (Technology-Related Supplies). Examples 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 such criteria must be recorded in Object 56501 (Technology-Related Supplies). Excludes Web-based 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), or 56407 (Web-based Software and Databases – Library).

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.*

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.*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57311:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 57311:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15, 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.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use any Function except 000, 111, 112, 113, 223, 411, 421, 431, 432, 441, 532, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97, 98, and 99.*

Subject: *Use any Subject except 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.*

Object 57313 - Environmental Equipment

Expenditures for the initial, additional, and replacement costs associated with equipment used to clean up, maintain, or monitor the environment. Include environmental equipment and tools that meet the requirements of the UCOA Tangible Personal Property Policy.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57313:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57313:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Types 15-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use Function 313 or 321 only for In-District Locations. For Out-of-Districts, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

57400*

Infrastructure. Expenditures for purchased infrastructure assets by the District. These items include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

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.*

Object 57401 - Water Systems

Expenditures for purchased infrastructure related to water systems.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57401:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57401:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 00-05 and 09 only. Locations 03999, 04999, 05999, 08999, and 99999 may not be used.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 57402 - Sewer Systems

Expenditures for purchased infrastructure related to sewer systems.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57402:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57402:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 00-05 and 09 only. Locations 03999, 04999, 05999, 08999, and 99999 may not be used.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 57403 - Roads

Expenditures for purchased infrastructure related to roads.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57403:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57403:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 00-05 and 09 only. Locations 03999, 04999, 05999, 08999, and 99999 may not be used.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 57404 - Bridges

Expenditures for purchased infrastructure related to bridges.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57404:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57404:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 00-05 and 09 only. Locations 03999, 04999, 05999, 08999, and 99999 may not be used.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 57405 - Other Long-term Infrastructure Assets

Expenditures for purchased infrastructure related to other types of infrastructure.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57405:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57405:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location Types 00-05 and 09 only. Locations 03999, 04999, 05999, 08999, and 99999 may not be used.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

57500 **Unassigned. Contact RIDE for Validation.**

57600 **Unassigned. Contact RIDE for Validation.**

57700 **Unassigned. Contact RIDE for Validation.**

57800 **Unassigned. Contact RIDE for Validation.**

57900 **Depreciation.** The portion of the cost of capital assets that are charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is apportioned over the estimated service life of such an

asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 57901 - Depreciation – Land Improvements

Depreciation allocation charges for expenditures included in Object 57102 (Land Improvements).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57901:

- **Location:** *Direct Charge Required. Allocation Accounts may not be used.*
- **Program:** *Direct Charge Required. Allocation Account may not be used.*
- **Subject:** *Direct Charge Required. Allocation Account may not be used.*

Object Intersection Rules for Object 57901:

*This Object is useable for Internal purposes as needed. This Account is **not** to be included in the **UCOA Upload File**.*

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 57902 - Depreciation - Buildings

Depreciation allocation charges for expenditures included in Object 57201 (Buildings Purchase).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57902:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57902:

*This Object is useable for Internal purposes as needed. This Account is **not** to be included in the **UCOA Upload File**.*

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 57903 - Depreciation – Building Improvements

Depreciation allocation charges for expenditures included in account Building Improvements (57202).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57903:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57903:

*This Object is useable for Internal purposes as needed. This Account is **not** to be included in the **UCOA Upload File**.*

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 57904 - Depreciation - Vehicles

Depreciation allocation charges for expenditures included in Object 57301 (Vehicles).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57904:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57904:

*This Object is useable for Internal purposes as needed. This Account is **not** to be included in the **UCOA Upload File**.*

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 57905 - Depreciation - Buses

Depreciation allocation charges for expenditures included in Object 57303 (Buses).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57905:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57905:

*This Object is useable for Internal purposes as needed. This Account is not to be included in the **UCOA Upload File**.*

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 57906 - Depreciation - Equipment

Depreciation allocation charges for expenditures included in Object 57305 (Equipment).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57906:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57906:

*This Object is useable for Internal purposes as needed. This Account is not to be included in the **UCOA Upload File**.*

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 57907 - Depreciation – Furniture and Fixtures

Depreciation allocation charges for expenditures included in Object 57306 (Furniture and Fixtures).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57907:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57907:

*This Object is useable for Internal purposes as needed. This Account is not to be included in the **UCOA Upload File**.*

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 57908 - Depreciation – Technology-Related Hardware

Depreciation allocation charges for expenditures included in Object 57309 (Technology-Related Hardware).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57908:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57908:

*This Object is useable for Internal purposes as needed. This Account is **not** to be included in the **UCOA Upload File**.*

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 57909 - Depreciation – Technology Software

Depreciation allocation charges for expenditures included in Object 57311 (Technology Software).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57909:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57909:

*This Object is useable for Internal purposes as needed. This Account is not to be included in the **UCOA Upload File**.*

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 57910 - Depreciation – Environmental Equipment

Depreciation allocation charges for expenditures included in Object 57313 (Environmental Equipment).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57910:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57910:

*This Object is useable for Internal purposes as needed. This Account is **not** to be included in the **UCOA Upload File**.*

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 57911 - Depreciation – Infrastructure

Depreciation allocation charges for expenditures included in Objects:

- 57401 Water Systems
- 57402 Sewer Systems
- 57403 Roads
- 57404 Bridges
- 57405 Other Long-term Infrastructure Assets

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 57911:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 57911:

*This Object is useable for Internal purposes as needed. This Account is not to be included in the **UCOA Upload File**.*

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 422 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

58000 Series

Debt Service and Miscellaneous

The accounts for this Series are listed below, followed by a listing with descriptions and special rules or procedures for selected accounts.

<i>A/C No.</i>	<i>Name</i>
58000	Debt Service and Miscellaneous
58100	Dues and Fees
58101	Professional Organization Fees
58102	Other Dues and Fees
58103	Bank Fees
58104	License & Permit Fees
58105	PCORI Fees
58200	Judgments Against the School District
58201	Tax Liability/Penalty
58206	Claims and Settlements
58300	Debt-Related Expenditures/Expenses
58310	Redemption of Principal
58311	Bond Principal Payment
58313	Special Revenue Bond Principal Payment
58315	Redemption of Principal – Non Debt Service Funds
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
58330	Amortization of Bond Issuance and Other Debt-Related Costs
58340	Amortization of Premium and Discount on Issuance of Bonds
58341	Bond Fees
58400	Property Taxes
58401	Real and Personal Property Tax Payment
58500	<i>Unassigned. Contact RIDE for Validation.</i>
58600	<i>Unassigned. Contact RIDE for Validation.</i>
58700	<i>Unassigned. Contact RIDE for Validation.</i>
58800	<i>Unassigned. Contact RIDE for Validation.</i>
58900	Miscellaneous Expenditures
58901	Other Miscellaneous Expenses
58902	Bad Debt Expense
58903	Community Outreach Services

58000 Debt Service and Miscellaneous

Amounts paid for goods and services not otherwise classified above.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

58100*

Dues and Fees. Expenditures or assessments for membership in professional or other organizations or payments to a paying agent for services rendered.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 58101 - Professional Organization Fees

Fees associated with professional organizations.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58101:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 58101:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use any Function except 000, 111, 112, 113, 223, 411, 421, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use any Subject except 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.

Object 58102 - Other Dues and Fees

Other dues and fees paid by the District. Includes non-professional membership dues, interscholastic league fees, entry fees for athletic events, music contests, field trip admission fees, etc.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58102:

- ***Location:*** Allocation Accounts may be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 58102:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-16 and 18-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle

Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: *Use any Function except 000, 111, 112, 113, 223, 411, 421, 431, 432, 441, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.*

Program: *Use any Program except 97, 98, and 99.*

Subject: *Use any Subject except 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.*

Object 58103 - Bank Fees

Charges and fees from Banks used by the District for District operations.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58103:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 58103:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 332 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) - use Subject 2704.

If any of the aforementioned Location Types are used, then Subject 2500 may not be used. In such case, Subjects 2701-

2704 must be used with the appropriate related Location Type to fulfill the requirements of the Dual Identification Concept.

Job Classification: Use Job Classification 0000 only.

Object 58104 - License & Permit Fees

Charges and fees for licenses and permits used by the District for District operations. Includes items such Business Licenses, Building Permits, Variance Fees, Fire Codes, licensing of corporate or other types of logos, etc.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58104:

- **Location:** Allocation Accounts may be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 58104:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except 99996, 99997, 99998, and Location Types 15-20.

If not charged directly, use Locations 03999, 04999, 05999, 08999, or 99999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 99999 will allocate costs to all Location accounts used in each UCOA file that contain data pertaining to the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Functions 321, 332, or 422 only for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) - use Subject 2704.

If any of the aforementioned Location Types are used, then Subject 2500 may not be used. In such case, Subjects 2701-2704 must be used with the appropriate related Location Type to fulfill the requirements of the Dual Identification Concept.

Job Classification: Use Job Classification 0000 only.

Object 58105 - PCORI Fees

Fees for the Patient Centered Outcome Research Fee (PCORI) payable pursuant to the Affordable Care Act.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58105:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 58105:

Fund: Use Fund Type 10 only.

Location: Use Location 00000 only.

Function: Use Function 000 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

58200 ***Judgments Against the School District.*** Expenditures from current funds for all judgments (except as indicated below) against the District that are not covered by liability insurance, but are of a type that might be covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the District resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 58201 - Tax Liability/Penalty

Liabilities, penalties, or fines for late or underpayment of taxes and other government assessments.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58201:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 58201:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Functions 332 or 441 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 58206 - Claims and Settlements

Claims and settlements awarded to legal opponents, claimants, and settlees, etc. Includes legal fees awarded.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58206:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 58206:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 441 or 532 only.

Program: Use any Program except 97, 98, and 99.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

58300 **Debt-Related Expenditures/Expenses.** Principal and interest payments and costs.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 58310* - Redemption of Principal

Expenditures to retire bonds (including current and advance refundings) and long-term loans.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58310:

- ***Location:*** Direct Charge Required. Allocation Accounts may **not** be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 58310:

Fund: Use Fund Type 40 only.

Location: Use Location 16000 only.

Function: Use Function 421 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 58311 - Bond Principal Payment

Payment of bond principal.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58311:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 58311:

Fund: Use Fund Type 40 only.

Location: Use Location 16000 only.

Function: Use Function 421 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 58313 - Special Revenue Bond Principal Payment

Payment of special revenue bond principal.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58313:

- ***Location:*** Direct Charge Required. Allocation Accounts may ***not*** be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 58313:

Fund: Use Fund Type 40 only.

Location: Use Location 16000 only.

Function: Use Function 421 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 58315 - Redemption of Principal – Non Debt Service Funds

Payment of principal not associated with Debt Service Funds. Related to the General Fund or Capital Project Funds only.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58315:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 58315:

Fund: Use Fund Types 10, 30, 31, 32 or 60 only.

Location: Use Location 16000 only.

Function: Use Function 332 with Fund Types 10 and 60. Use Function 422 with Fund Types 30, 31, and 32.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 58320* - Interest

Expenditures for interest on debt, notes, and other financial instruments, but excludes interest on Bonds. Interest on Bonds should be recorded in Object 58322 (Bond Interest Payment).

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58320:

- ***Location:*** Direct Charge Required. Allocation Accounts may **not** be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 58320:

Fund: Use Fund Type 40 only.

Location: Use Location 16000 only.

Function: Use Function 332 or 421 only

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 58322 - Bond Interest Payment

Payment of bond interest.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58322:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 58322:

Fund: Use Fund Type 40 only.

Location: Use Location 16000 only.

Function: Use Function 421 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 58324 - Special Revenue Bond Interest Payment

Payment of special revenue bond interest.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58324:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 58324:

Fund: Use Fund Type 40 only.
Location: Use Location 16000 only.
Function: Use Function 421 only.
Program: Use Program 00 only.
Subject: Use Subject 2500 only.
Job Classification: Use Job Classification 0000 only.

Object 58325 - Long-Term Interest Payments – Non Debt Service Funds

Payment of Long-Term Interest not associated with Debt Service Funds. For Short-Term Interest 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. This Object may only be used with Non-Debt Service Funds.

Use with Fund Type 40 Funds (Debt-Service) is not permitted.

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.*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58325:

- ***Location:*** Direct Charge Required. Allocation Accounts may ***not*** be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 58325:

Fund: Use Fund Types 10, 30, 31, 32 or 60 only.

Location: Use Location 16000 only.

Function: Use Function 332 with Fund Types 10 and 60. Use Function 422 with Fund Types 30, 31, and 32.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 58330 - Amortization of Bond Issuance and Other Debt-Related Costs

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

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58330:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 58330:

Fund: Use Fund Types 60, 70, or 80 only for Districts. Charters may use the same and Fund Type 40 also.

Location: Use Location 16000 only.

Function: Use Function 421 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 58335* - Short-Term Interest Payments – Non Debt Service Funds

Payment of Short-Term interest on Short-Term Debt or Anticipation Notes, not associated with Debt Service Funds. For Long-Term interest not associated with Debt Services Funds, use Object 58325. For purposes of clarity, Short-Term Interest is defined as interest payments on Debt with an initial term of 12 months or less and Long-Term Interest is defined as interest payments on Debt with an initial term in excess of 12 months.

This Object may only be used with Non-Debt Service Funds. Use with Fund Type 40 Funds (Debt-Service) is not permitted.

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.*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58335:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 58335:

Fund: Use Fund Types 10, 30, 31, 32 or 60 only.

Location: Use Location 16000 only.

Function: Use Function 332 with Fund Types 10 and 60. Use Function 422 with Fund Types 30, 31, and 32.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 58340 - Amortization of Premium and Discount on Issuance of Bonds

Expenses amortized as debt premium and/or discount in connection with the issuance of debt.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58340:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.

- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 58340:

Fund: Use Fund Types 60, 70, or 80 only for Districts. Charters and Regional Districts may use the same and Fund Type 40 also.

Location: Use Location 16000 only.

Function: Use Function 421 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 58341 - Bond Fees

Fees and expenses related to the issuance of bonds.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58341:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 58341:

Fund: Use Fund Types 60, 70, or 80 only for Districts. Charters and Regional Districts may use the same and Fund Type 40 also.

Location: Use Location 16000 only.

Function: Use Function 421 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

58400 Property Taxes. Payments for real and property tax expenditures.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 58401 - Real and Personal Property Tax Payment

Payments for real and personal property tax expenditures.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58401:

- **Location:** Allocation Account, except 99999, may be used.
- **Program:** Direct Charge Required. Allocation Account may **not** be used.
- **Subject:** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 58401:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Types 00-06, 09, and 14 only.

If not charged directly, use Locations 03999, 04999, 05999, or 08999 as appropriate to allocate costs using the assigned Allocation Method.

The use of Location 03999 will only allocate costs to In-District Elementary Schools, Location 04999 only to In-District Middle Schools and Location 05999 only to In-District High Schools.

The use of Location 08999 will allocate costs only to Location Types 03-05 and 09.

Function: Use Function 332 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

58500 **Unassigned. Contact RIDE for Validation.**

58600 **Unassigned. Contact RIDE for Validation.**

58700 **Unassigned. Contact RIDE for Validation.**

58800 Unassigned. Contact RIDE for Validation.

58900 *Miscellaneous Expenditures.* Amounts paid for goods or services not properly classified in one of the objects included above.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 58901 - Other Miscellaneous Expenses

Costs not properly captured in other accounts. This account would include donations or contributions of funds such as a memoriam, etc.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58901:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 58901:

Fund: Use any Fund Type except 40 and 90.

Location: Use any Location Type and related departments or school locations except Location Type 15, 16, 18-20, and Locations 03999, 04999, 05999, 08999, 99996, 99997, 99998, and 99999.

Function: Use any Function except 000, 111, 112, 113, 431, 511, 997, and 998 for In-District Locations. For Out-of-District Locations, use Function 431 only.

Program: Use Programs 10 Series only with allowable Functions except 431. Use Program 50 with Function 431.

Subject: Use Subject 2500 for all Location Types except with Location Types 14 (Adult Education) - use Subject 2701, with Location Types 23-25 (Summer School) - use Subject 2702, with Location Types 33-35 (After School) - use Subject 2703, and with Location Types 43-45 (Before School) - use Subject 2704.

If any of the aforementioned Location Types are used, then Subject 2500 may not be used. In such case, Subjects 2701-2704 must be used with the appropriate related Location Type to fulfill the requirements of the Dual Identification Concept.

Job Classification: Use Job Classification 0000 only.

Object 58902 - Bad Debt Expense

Write-off of uncollectable receivables owing to the District.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58902:

- ***Location:*** Direct Charge Required. Allocation Accounts may ***not*** be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 58902:

Fund: Use any Fund Type except 40 and 90.

Location: For Bad Debt charges related to Food Services Operations, use Location 02700 only. For all other Bad Debt charges, use Location 02100 only.

Function: For Bad Debt charges related to Food Services Operations, use Function 312 with Location 02700 only. For all other Bad Debt charges, use Function 332 with Location 02100 only.

Program: Use Program 10 Series only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Object 58903 - Community Outreach Services

Expenditures from grants or other donations provided by unrelated agencies or entities related to community outreach programs. Such programs shall include direct assistance to support families in need of food, rental, and utilities assistance. Also, includes reimbursement of personnel costs related to services responding to COVID-19 impacts, and drug and alcohol use prevention.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 58903:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 58903:

Fund: Until further examples are encountered, use any appropriate Fund Type 24 Account only.

Location: Use Location 01300 only.

Function: Use Function 433 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

59000 Series

Other Items

The accounts for this Series are listed below, followed by a listing with descriptions and special rules or procedures for selected accounts.

<i>A/C No.</i>	<i>Name</i>
59000	Other Items
59100	Fund Transfers Out
59101	Fund Transfers Out – No. 1
59102	Fund Transfers Out – No. 2
59103	Fund Transfers Out – No. 3
59104	Fund Transfers Out – No. 4
59105	Fund Transfers Out – No. 5
59106	Fund Transfers Out – No. 6
59107	Fund Transfers Out – No. 7
59108	Fund Transfers Out – No. 8
59109	Fund Transfers Out – No. 9
59110	Interagency Fund Transfers Out
59200	Payments to Escrow Agents for Defeasance of Debt
59201	Debt Defeasance
59300	<i>Unassigned. Contact RIDE for Validation.</i>
59400	Losses on the Sale of Capital Assets
59401	Loss on Sale
59500	Special Items
59501	Special Items – GASB 34
59600	Extraordinary Items (per GAAP)
59601	Extraordinary Items
59700	Custodial Fund Expenditures
59701	Expenditures related to Fiduciary Activities
59800	<i>Unassigned. Contact RIDE for Validation.</i>
59900	Budgetary Use Only
59998	Budget Savings to be Determined – FOR USE WITH BUDGET ACCOUNTS ONLY
59999	Employee Turnover Allowance – FOR USE WITH BUDGET ACCOUNTS ONLY

59000 Other Items

Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the District.

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

59100 Fund Transfers Out. *Includes all transactions conveying financial resources to and from one fund to another within the District.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 59101 - Fund Transfers Out – No. 1

For specific use by each District to track interfund transfers unique to each District.

Object 59102 - Fund Transfers Out – No. 2

For specific use by each District to track interfund transfers unique to each District.

Object 59103 - Fund Transfers Out – No. 3

For specific use by each District to track interfund transfers unique to each District.

Object 59104 - Fund Transfers Out – No. 4

For specific use by each District to track interfund transfers unique to each District.

Object 59105 - Fund Transfers Out – No. 5

For specific use by each District to track interfund transfers unique to each District.

Object 59106 - Fund Transfers Out – No. 6

For specific use by each District to track interfund transfers unique to each District.

Object 59107 - Fund Transfers Out – No. 7

For specific use by each District to track interfund transfers unique to each District.

Object 59108 - Fund Transfers Out – No. 8

For specific use by each District to track interfund transfers unique to each District.

Object 59109 - Fund Transfers Out – No. 9

For specific use by each District to track interfund transfers unique to each District.

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 – Accelegnants 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.*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 59101-59109:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Objects 59101 - 59109:

*These Objects are useable for Internal Transfers only as needed. These Accounts are not to be included in the **UCOA Upload File**.*

Fund: Use any Fund Type except 90.

Location: Use Location 00000 only.

Function: Use Function 997 only.

Account 997 is normally associated with Balance Sheet transactions, however account 997 is acceptable to use here as the 59100 account series is offset by the 45200 account series (Fund Transfers In) and there is no impact on operational function codes associated with Expenditures.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Example: Assume that certain costs in the School Food Service Funds are to be “covered” by 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 10000000 Object 59101 (Fund Transfers Out)	123,456
Fund 60010000 Object 10101 (Cash)	123,456

Fund 60010000 Object 45201 (Fund Transfers In)
123,456

Fund 10000000 Object 10101 (Cash)
123,456

The entries for actual expenditures by the School Food Service Funds would be recorded in the usual manner pursuant to the UCOA Accounting Manual.

Object 59110 - Interagency Fund Transfers Out

Fund Transfers paid to other Agencies such as a Town or Municipality.

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.

Allocation Rules – Object 59110:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 59110:

Fund: Use any Fund Type except 90.

Location: Use Location 19000 only.

Function: Use Function 431 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

59200 Payments to Escrow Agents for Defeasance of Debt.
Expenditures for defeasance of debt paid into escrow.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 59201 - Debt Defeasance

Expenditures for defeasance of debt.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 59201:

- ***Location:*** Direct Charge Required. Allocation Accounts may **not** be used.
- ***Program:*** Direct Charge Required. Allocation Account may **not** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may **not** be used.

Object Intersection Rules for Object 59201:

Fund: Use Fund Type 40 only.

Location: Use Location 00000 only.

Function: Use Function 421 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

59300 Unassigned. Contact RIDE for Validation.

59400 ***Losses on the Sale of Capital Assets.*** The excess of book value of the capital assets sold over the amount received. This account is used in Proprietary Funds and Fiduciary Funds only and the statement of activities. Object 45300 (Proceeds from the Disposal of Real or Personal Property) is used for Governmental funds. This account has been established for accounting for losses from capital asset sales such that districts may report gains or losses separately. However, Object 41930 (Gains or Losses on the Sale of Capital Assets) may be used to record all gains or losses on these sales (reported as a contra revenue).

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 59401 - Loss on Sale

Record losses on the sale of capital assets.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 59401:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 59401:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 421 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

59500 **Special Items.** Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the District administration that are either unusual in nature or infrequent in occurrence. For some districts, this may include termination benefits resulting from workforce reductions or costs in connection with an early retirement program offered to all employees represented in one or more classes of employees. Special items also include events that are not within the control of the district. In the Governmental Funds, these items should be separately captioned or disclosed.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 59501 - Special Items – GASB 34

Record specific GASB 34 items. This account should only be used with prior permission from RIDE.

MMR316 Mandatory Method Rule: Object 59501 (Special Items – GASB 34) may only be used with prior permission from RIDE.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 59501:

- ***Location:*** Direct Charge Required. Allocation Accounts may not be used.
- ***Program:*** Direct Charge Required. Allocation Account may not be used.
- ***Subject:*** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 59501:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 421 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

59600 **Extraordinary Items (per GAAP).** *Used to classify items in accordance with GAAP that are transactions or events that are both unusual in nature and infrequent in occurrence. This includes significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm or costs related to an environmental disaster.*

Header Account Rule: *This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.*

Object 59601 - Extraordinary Items

Record extraordinary items as defined in generally accepted accounting principles.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 59601:

- **Location:** *Direct Charge Required. Allocation Accounts may not be used.*
- **Program:** *Direct Charge Required. Allocation Account may not be used.*

- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 59601:

Fund: Use any Fund Type except 40 and 90.

Location: Use Location 00000 only.

Function: Use Function 421 only.

Program: Use Program 00 only.

Subject: Use Subject 0000 or 2500 only.

Job Classification: Use Job Classification 0000 only.

59700 Custodial Fund Expenditures. Used to classify items in accordance with GAAP that are transactions or events that are both unusual in nature and infrequent in occurrence. This includes significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm or costs related to an environmental disaster.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 59701 - Expenditures related to Fiduciary Activities

Used to classify expenditures from transactions from Fiduciary Activities.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 59701:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.
- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 59701:

Fund: Use any Fund Type 90 only.

Location: 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 the alternative is to allow for "Dual Identification" of the transaction type as such Concept is provided for in UCOA.

Function: Use Function 000 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

59800 **Unassigned. Contact RIDE for Validation.**

59900 **Budgetary Use Only.** Accounts to be used specifically used during the Budget process. No active transactions are to be included with the accounts in this group and these accounts are not to be uploaded to the UCOA Database.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the detail (Grandchildren) accounts listed below.

Object 59998 - Budget Savings to be Determined

For use with budgetary accounts and for budgetary purposes only. No active transactions are to be included with this account.

MMR317 Mandatory Method Rule: *Object 59998 (Budget Savings to be Determined) is to be used with budgetary accounts ONLY.*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 59998:

- **Location:** *Direct Charge Required. Allocation Accounts may not be used.*
- **Program:** *Direct Charge Required. Allocation Account may not be used.*
- **Subject:** *Direct Charge Required. Allocation Account may not be used.*

Object Intersection Rules for Object 59998:

This Object is useable only with BUDGET Amounts only. It may not be used with any Actual Expenditures.

Fund: Use any Fund Type except 90.

Location: Use Location 00000 only.

Function: Use Function 000 only

Program: Use Program 00 only.

Subject: Use Subject 2500 only

Job Classification: Use Job Class 9700 only.

Object 59999 - Employee Turnover Allowance

For use with budgetary accounts and for budgetary purposes only. No active transactions are to be included with this account.

MMR318 Mandatory Method Rule: Object 59999 (Employee Turnover Allowance) is to be used with budgetary accounts ONLY.

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 59999:

- **Location:** Direct Charge Required. Allocation Accounts may not be used.

- **Program:** Direct Charge Required. Allocation Account may not be used.
- **Subject:** Direct Charge Required. Allocation Account may not be used.

Object Intersection Rules for Object 59999:

This Object is useable only with BUDGET Amounts only. It may not be used with any Actual Expenditures.

Fund: Use any Fund Type except 90.

Location: Use Location 00000 only

Function: Use Function 000 only. Used with Budget accounts only; not for use with Actual transactions.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Class 9700 only.

60000

Indirect Costs – Accelegrants Reporting

The account for this Series is listed below, followed by a listing with descriptions and special rules or procedures for selected accounts.

Object 60000 – Accelegrants Reporting

Used to capture indirect costs for grants and similar funding sources. This account is specifically relegated to 60000 to isolate the account for purposes of aligning with the Accelegrants program. In essence, it is another “Transfer” account similar to the Fund Transfers Out accounts in Object 59101-59109. Account 60000 is to be used only for reporting Indirect Costs consistent with Accelegrants reporting requirements.

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.**

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.*

Application of the Order of Precedence Concept: A key characteristic of UCOA is that whereas the 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 of the 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 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.

Allocation Rules – Object 60000:

- ***Location:*** Direct Charge Required. Allocation Accounts may ***not*** be used.
- ***Program:*** Direct Charge Required. Allocation Account may ***not*** be used.
- ***Subject:*** Direct Charge Required. Allocation Account may ***not*** be used.

Object Intersection Rules for Object 60000:

<i>This Object is useable for Internal purposes as needed. This Account is not to be included in the UCOA Upload File.</i>
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Fund: Use any Fund Type except 90.

Location: Use Location 00000 only.

Function: Use Function 997 only.

Program: Use Program 00 only.

Subject: Use Subject 2500 only.

Job Classification: Use Job Classification 0000 only.

Example: 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/From)	123,456
Fund 10000000	Object 45201 (Fund Transfers In)	123,456
Fund 23011000	Object 10101 (Cash) (or Due To/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.

70000

Expenditure Contra and System Accounts

Object 70000 Series – Expenditure Contra and System Accounts

The account for this Series is listed below, followed by a listing with descriptions and special rules or procedures for selected accounts.

<i>A/C No.</i>	<i>Name</i>	<i>Contra To:</i>	<i>Name</i>
76401	Textbooks - Contra	56401	Textbooks

<i>A/C No.</i>	<i>Name</i>	<i>Contra To:</i>	<i>Name</i>
77305	Equipment - Contra	57305	Equipment
78310	Redemption of Principal – Contra	58310	Redemption of Principal

*The Contra Account Objects (7XXXX series) are useable for Internal purposes as needed. These Accounts are **not** to be included in the UCOA Upload File.*

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 to the UCOA Database. Accordingly, Objects in the 70000 Series are not to be included in the UCOA Upload File.

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 (56401), will be 76401, and so forth.

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.

In accordance with these rules, Charter Schools record entries in a manner that is contrary to rules of the *UCOA Accounting Manual*. However, Charters are required to report their results to the UCOA Database pursuant to the *UCOA Accounting Manual*. 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.

By way of example, the purchase of tangible assets such as buildings, furniture and fixtures, school equipment, etc. are generally recorded on the Balance Sheet by Charter Schools. School Districts typically record these as Expenditures. Accordingly, special entries are needed to enable Charter Schools to properly report the effect of these transactions to the UCOA Database (pursuant to the UCOA Accounting Manual) and also for internal purposes.

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, Object 77305 is combined with the Expenditure Object (57305) in the internal reporting system. These two accounts offset each other with the resulting asset being properly reflected on the Balance Sheet.

Alternative Method for recording LEA of Record Transactions using the Contra Accounts

The Contra accounts can also be used for "LEA of Record" transactions. Presently, we have identified two types of "LEA of Record" transactions. Type 1 is for Districts who merely pass-through the funds and have no other responsibilities; 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 Contra Accounts, by rule, are **NOT** uploaded to the UCOA Database. Therefore, they may be used for Type 2 LEA of Record transactions. 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

<i>A/C No.</i>	<i>Name</i>	<i>Contra A/C No.</i>	<i>Name</i>
43202	School Housing Aid	63202	School Housing Aid – Contra
44301	Restricted Grants-Aid Direct from the Federal Government	64301	Restricted Grants-Aid Direct from the Federal Government - Contra
44501	Restricted Grants-Aid Direct from the Federal Government through the State	64501	Restricted Grants-Aid Direct from the Federal Government through the State – Contra

Example Expenditure Accounts and Expenditure Contra Accounts

<i>A/C No.</i>	<i>Name</i>	<i>Contra A/C No.</i>	<i>Name</i>
51110	Regular Salaries	71110	Regular Salaries - Contra

<i>A/C No.</i>	<i>Name</i>	<i>Contra A/C No.</i>	<i>Name</i>
52301	FICA	72301	FICA - Contra
56101	General Supplies and Materials	76101	General Supplies and Material - Contra

Since the Object 60000 and 70000 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. 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 the UCOA prior 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.

79900 Expenditure System Accounts.

Header Account Rule: *This account should be used as a Header account for accumulation of totals. Entries are not posted to this account, but to the any accounts that would be created in this Series.*

Object 79999 – Expenditure Control Account

For those that need it for Accounting System purposes, this account is to be used as the Expenditure Control account. The purpose is to isolate this System account away from the Fund Balance accounts in the Object 30000 Series.

*The Expenditure Control Account is useable for Internal purposes as needed. This Account is **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).*

* * * * *

The Job Classification Segment

Overview

The Job Classification segment provides for the accumulation of selected Expenditures by employee job classifications.

The numbering methodology and content for this segment will be uniform in the UCOA.

The **first** component (first digit) in the segment represents a Job Class. These are Certified Staff, Executive Administration, Mid-Level Administration, Non-Certified and Other Staff, and Retirees.

The **second** component (second digit) represents a specific Job Group, such as Teachers, Finance and Administration personnel, and School Administration personnel.

There is an optional **third** component (third and fourth digits) which represents specific jobs that fit under the groupings of the first two components. Examples include Kindergarten Teacher, ROTC Officer, Chief Financial Officer, and Reading Coordinator. This subcategory was created to provide additional flexibility to Districts for local purposes. Use of this component is not a requirement of the UCOA.

RIDE will assign any new numbers that are required for this segment.

<i>Description</i>	<i>Structure</i>	<i>Number Methodology Rule</i>	<i>Length</i>	<i>Reportable</i>	<i>Optional</i>
Job Classification	X / X / XX	Fixed / Fixed / Validated	4	4	0

How the Job Classification Segment is Used

The Job Classifications noted herein and subsequently authorized by RIDE are designated for use by Districts. Specific Job Classifications are required when a District conducts activities that meet the criteria for use of each Job Classification.

Only the minimum number of Job Classifications consistent with legal and operating requirements should be established; using unnecessary accounts results in inflexibility, undue complexity, and inefficient financial administration.

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.

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.*

Flexibility of the Job Classification Segment

All Districts must use the Job Classifications that are designated herein or subsequently authorized by RIDE. All data submitted to RIDE must be submitted using the Job Classifications codes as designated herein. No additions may be made without authorization from RIDE.

Optional Account Use Method Rule: The third and fourth digits of the Job Classification segment are optional for use by Districts. These represent specific jobs that fit under the groupings of the first two components. This subcategory was created to provide additional flexibility to Districts for local purposes. This component is not a requirement of the UCOA; however, its use must be governed by logic and consistency. Accordingly, these subcategories must be related to the required levels in a logical and consistent fashion and are assigned herein.

Account Level Use Rules and Requirements

Each Segment of the UCOA is unique due to its internal characteristics and content. Different rules have been established for required and optional use of each segment; and in some cases, within a Segment, different rules may apply.

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 segments of the UCOA. Several types of rules have been designed and must be followed in a the **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.

An analysis of the requirements for this segment follows.

A matrix presentation of these requirements is noted below.

	<i>Number</i>			<i>Grand</i>
<i>Type</i>	<i>Range</i>	<i>Parent</i>	<i>Child</i>	<i>Child</i>
Expenditures 51000 through 52999	1-5 1-9 XX	NO	YES	Permitted
Expenditures 53000 through 79999	0000	YES		
Balance Sheet Transactions	9700	YES		
Revenue Transactions	9800	YES		

LEGEND

NO	Entries at this Level are not allowed
Permitted	Entries at this Level are Permitted, but not Required
YES	Entries at this Level are Required

List of Codes – Job Classifications

LEGEND

PARENT
CHILD
GRANDCHILD (not shown in the table below)

Note: All accounting entries can be made at the detail or Grandchild Level **OR** the Child Level at the discretion of the District. The Parent accounts are to be used for roll-up reporting purposes only.

MMR324 Mandatory Method Rule: The Teacher Job Classification 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.

The following is a list of the Parent and Child accounts for the Job Classifications segment along with the assigned account number.

No.	Level	Name
0000	PARENT	None
1000	PARENT	Certified Staff – Entries not allowed at this Level
1100	Child	Teachers
1200	Child	Teachers
1300	Child	Teachers
1400	Child	Unassigned. Contact RIDE for Validation.
1500	Child	Counselors and Placement Officers
1600	Child	Library Professionals
1700	Child	Therapists, Nurses, Social Workers, and Psychologists
1800	Child	Student Activity Advisors and Coaches (Stipend Staff only)
1900	Child	Instructional Coaches

<i>No.</i>	<i>Level</i>	<i>Name</i>
2000	PARENT	Executive Administration – Entries not allowed at this Level
2100	Child	Executive
2200	Child	Finance and Administration
2300	Child	School Administration
2400	Child	Curriculum and Assessment
2500	Child	Principals and Assistant Principals
2600	Child	<i>Unassigned. Contact RIDE for Validation.</i>
2700	Child	<i>Unassigned. Contact RIDE for Validation.</i>
2800	Child	<i>Unassigned. Contact RIDE for Validation.</i>
2900	Child	<i>Unassigned. Contact RIDE for Validation.</i>
3000	PARENT	Mid-Level Administration – Entries not allowed at this Level
3100	Child	Executive – Mid-Level
3200	Child	Finance and Administration – Mid-Level
3300	Child	School Administration – Mid-Level
3400	Child	Curriculum and Assessment – Mid-Level
3500	Child	Other School Activities – Mid-Level
3600	Child	<i>Unassigned. Contact RIDE for Validation.</i>
3700	Child	<i>Unassigned. Contact RIDE for Validation.</i>
3800	Child	<i>Unassigned. Contact RIDE for Validation.</i>
3900	Child	<i>Unassigned. Contact RIDE for Validation.</i>
4000	PARENT	Non-Certified and Other Staff – Entries not allowed at this Level
4100	Child	Executive – Support
4200	Child	Finance and Administration – Support
4300	Child	School Administration – Support
4400	Child	Curriculum and Assessment – Support
4500	Child	Transportation Staff
4600	Child	Aides and Other Non-Certified Staff
4700	Child	Custodial Staff
4800	Child	Student Activity Advisors and Coaches
4900	Child	Facilities Maintenance Staff
5000	PARENT	Retirees, Other Former Employees, and Disabled Inactive Employees – Entries not allowed at this Level
5100	Child	Retirees and Other Former Employees
5200	Child	Disabled Inactive Employees
9000	PARENT	Reserved – Entries not allowed at this Level
9700	Child	Reserved for Balance Sheet Transactions
9800	Child	Reserved for Revenue Transactions

Function/Job Classification Matrix: To aid users in understanding the relationship between the Function segment and the Job Classification segment and

selecting the proper accounts together in the development of an Account String pursuant to UCOA, the Function/Job Classification Matrix ("Matrix") was created. 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. The Matrix is contained in the UCOA Workbook.

Code Definitions – Job Classifications

Job Class 0000 - None

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.

1000 CERTIFIED STAFF

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the accounts listed below.

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).

See the UCOA Workbook for the most current listing of validated Certified Staff Job Classification accounts.

Job Class Series 1100 - Teachers

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).

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.*

For ease of reference, the following presents the 1100 Series of Teachers in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Adapted Physical Education – Endorsement	Endorsement: Adapted Physical Education (Grades Pre K-12)	1117
Bilingual Cambodian - Elem – Endorsement	Endorsement: Elementary Bilingual Cambodian	1138
Bilingual Cambodian - Secondary – Endorsement	Endorsement: Secondary Bilingual Cambodian	1131
Bilingual French - Elem – Endorsement	Endorsement: Elementary Bilingual French	1126
Bilingual French - Secondary - Endorsement	Endorsement: Secondary Bilingual French	1125
Bilingual German - Elem – Endorsement	Endorsement: Elementary Bilingual German	1137
Bilingual German - Secondary - Endorsement	Endorsement: Secondary Bilingual German	1130
Bilingual Greek - Secondary – Endorsement	Endorsement: Secondary Bilingual Greek	1129
Bilingual Hebrew - Elem – Endorsement	Endorsement: Elementary Bilingual Hebrew	1116
Bilingual Hebrew - Secondary - Endorsement	Endorsement: Secondary Bilingual Hebrew	1124
Bilingual Italian - Elem – Endorsement	Endorsement: Elementary Bilingual Italian	1136
Bilingual Italian - Secondary - Endorsement	Endorsement: Secondary Bilingual Italian	1123
Bilingual Latin - Secondary – Endorsement	Endorsement: Secondary Bilingual Latin	1187
Bilingual Polish - Elem – Endorsement	Endorsement: Elementary Bilingual Polish	1135
Bilingual Polish - Secondary – Endorsement	Endorsement: Secondary Bilingual Polish	1119
Bilingual Portuguese - Early Childhood – Endorsement	Endorsement: Early Childhood Bilingual Portuguese	1122
Bilingual Portuguese - Elem – Endorsement	Endorsement: Elementary Bilingual Portuguese	1134
Bilingual Portuguese - Secondary – Endorsement	Endorsement: Secondary Bilingual Portuguese	1128
Bilingual Russian - Elem- Endorsement	Endorsement: Elementary Bilingual Russian	1121
Bilingual Russian - Secondary - Endorsement	Endorsement: Secondary Bilingual Russian	1127
Bilingual Spanish - Early Childhood – Endorsement	Endorsement: Early Childhood Bilingual Spanish	1139
Bilingual Spanish - Elem – Endorsement	Endorsement: Elementary Bilingual Spanish	1133
Bilingual Spanish - Secondary - Endorsement	Endorsement: Secondary Bilingual Spanish	1120
Bilingual Vietnamese - Elem - Endorsement	Endorsement: Elementary Bilingual Vietnamese	1132
Bilingual Vietnamese - Secondary – Endorsement	Endorsement: Secondary Bilingual Vietnamese	1118
Cambodian - Middle (5-8) - Endorsement	Endorsement: Middle School Cambodian (Grades 5-8)	1171

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Cambodian - Middle (7-8) - Endorsement	Endorsement: Middle School Cambodian (Grades 7-8)	1164
Chinese - Middle (5-8) - Endorsement	Endorsement: Middle School Chinese (Grades 5-8)	1170
Chinese - Middle (7-8) - Endorsement	Endorsement: Middle School Chinese (Grades 7-8)	1178
Computer Science - Middle (5-8) - Endorsement	Endorsement: Middle School Computer Science (Grades 5-8)	1185
Computer Science - Middle (7-8) - Endorsement	Endorsement: Middle School Computer Science (Grade 7-8)	1160
Diagnostic Prescriptive Teacher - Endorsement	Endorsement: Diagnostic Prescriptive Teacher (Pre K-12)	1141
Driver Education - Endorsement	Endorsement: Teacher of Driver Education	1142
English - Middle - Endorsement	Endorsement: Middle School English	1189
English - Middle (5-8) - Endorsement	Endorsement: Middle School English (Grades 5-8)	1184
ESL - Early Childhood - Endorsement	Endorsement: English as a Second Language- Early Childhood	1157
ESL - Elem - Endorsement	Endorsement: English as a Second Language - Elementary	1156
ESL - Secondary - Endorsement	Endorsement: English as a Second Language - Secondary	1155
French - Middle (5-8) - Endorsement	Endorsement: Middle School French (Grades 5-8)	1183
French - Middle (7-8) - Endorsement	Endorsement: Middle School French (Grades 7-8)	1149
German - Middle (5-8) - Endorsement	Endorsement: Middle School German (Grades 5-8)	1168
German - Middle (7-8) - Endorsement	Endorsement: Middle School German (7-8)	1148
Greek - Middle (5-8) - Endorsement	Endorsement: Middle School Greek (Grades 5-8)	1144
Greek - Middle (7-8) - Endorsement	Endorsement: Middle School Greek (Grades 7-8)	1147
Hebrew - Middle (5-8) - Endorsement	Endorsement: Middle School Hebrew (Grades 5-8)	1172
Hebrew - Middle (7-8) - Endorsement	Endorsement: Middle School Hebrew (7-8)	1177
Humanities - Middle (5-8) - Endorsement	Endorsement: Middle School Humanities (Grades 5-8)	1169
Humanities - Middle (7-8) - Endorsement	Endorsement: Middle School Humanities (Grades 7-8)	1188
Italian - Middle (5-8) - Endorsement	Endorsement: Middle School Italian (Grades 5-8)	1182
Italian - Middle (7-8) - Endorsement	Endorsement: Middle School Italian (Grades 7-8)	1176
Latin - Middle (5-8) - Endorsement	Endorsement: Middle School Latin (Grades 5-8)	1186
Latin - Middle (7-8) - Endorsement	Endorsement: Middle School Latin (Grades 7-8)	1146

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Lower Middle School (5-6) - Endorsement	Lower Middle School Endorsement (Grades 5-6)	1190
Mathematics - Middle (5-8) - Endorsement	Endorsement: Middle School Mathematics (Grades 5-8)	1181
Mathematics - Middle (7-8) - Endorsement	Endorsement: Middle School Mathematics (Grades 7-8)	1162
National Board Certification	National Board Certification	1199
Polish - Middle (5-8) - Endorsement	Endorsement: Middle School Polish (Grades 5-8)	1159
Polish - Middle (7-8) - Endorsement	Endorsement: Middle School Polish (Grades 7-8)	1175
Portuguese - Middle (5-8) - Endorsement	Endorsement: Middle School Portuguese (Grades 5-8)	1167
Portuguese - Middle (7-8) - Endorsement	Endorsement: Middle School Portuguese (Grades 7-8)	1166
Reading Supervisor/Director	Reading Supervisor/Director (Grades Pre K-12)	1107
Russian - Middle (5-8) - Endorsement	Endorsement: Middle School Russian (Grades 5-8)	1143
Russian - Middle (7-8) - Endorsement	Endorsement: Middle School Russian (Grades 7-8)	1174
Science - Middle (5-8) - Endorsement	Endorsement: Middle School Science (Grades 5-8)	1161
Science - Middle (7-8) - Endorsement	Endorsement: Middle School Science (Grades 7-8)	1173
Social Studies - Middle (5-8) - Endorsement	Endorsement: Middle School Social Studies (Grades 5-8)	1180
Social Studies - Middle (7-8) - Endorsement	Endorsement: Middle School Social Studies (Grades 7-8)	1163
Social Studies/History - Anthropology - Endorsement	Endorsement of Social Studies/History - Anthropology	1152
Social Studies/History - Economics - Endorsement	Endorsement of Social Studies/History – Economics	1154
Social Studies/History - Geography - Endorsement	Endorsement of Social Studies/History – Geography	1153
Social Studies/History - Political Science - Endorsement	Endorsement of Social Studies/History - Political Science	1151
Social Studies/History - Sociology - Endorsement	Endorsement of Social Studies/History – Sociology	1150
Spanish - Middle (5-8) - Endorsement	Endorsement: Middle School Spanish (Grades 5-8)	1179
Spanish - Middle (7-8) - Endorsement	Endorsement: Middle School Spanish (Grades 7-8)	1165
Speech/Language Pathologist	Speech/Language Pathologist (Grades Pre K-12)	1140
Teacher of Aquaculture	Teacher of Aquaculture	1192
Teacher of CTE – Data Science	Teacher of CTE – Data Science	1195
Teacher of CTE – Interactive Meeting	Teacher of CTE – Interactive Meeting	1197

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Teacher of CTE – Maritime Welding & Sheet Metal/Maritime Pipefitting & HVAC	Teacher of CTE – Maritime Welding & Sheet Metal/Maritime Pipefitting & HVAC	1196
Teacher of Elementary Math	Teacher of Elementary Math	1193
Teacher of Marketing	Teacher of Marketing	1191
Vietnamese - Middle (Grades 5-8)	Endorsement: Middle School Vietnamese (Grades 5-8)	1158
Vietnamese - Middle (Grades 7-8)	Endorsement: Middle School Vietnamese (Grades 7-8)	1145
Supervisor - Art	Art Supervisor (Grades Pre K-12)	1106
Supervisor - Guidance	Guidance Supervisor (Grades Pre K-12)	1108
Supervisor - Health	Health Supervisor (Grades Pre K-12)	1101
Supervisor - Health/Physical Education	Health/Physical Education Supervisor (Grades Pre K-12)	1110
Supervisor - Home Economics	Home Economics Supervisor	1105
Supervisor - Industrial Arts	Industrial Arts Supervisor (Grades Pre K-12)	1102
Supervisor - Music	Music Supervisor (Grades Pre K-12)	1103
Supervisor - Physical Education	Physical Education Supervisor (Grades Pre K-12)	1104
Supervisor - Reading Consultant	Reading Consultant Supervisor (Grades Pre K-12)	1109
Career and Technical CTE	Teacher of Career and Technical CTE	1194
Teacher of CTE – Law & Public Safety	Teacher of CTE – Law & Public Safety	1198
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for validation.</i>	1111-1115

Job Class Series 1200 - Teachers

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.

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.

For ease of reference, the following presents the 1200 Series of Teachers in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Adult Education	Teacher of Adult Education	1284
Aerospace Science - Secondary	Teacher of Secondary Aerospace Science	1218
Agriculture - Secondary	Teacher of Secondary Agriculture	1206
Art	Teacher of Art (Grades Pre K-12)	1237
Biology - Secondary	Teacher of Secondary Biological Science	1208
Blind and/or Visually Impaired	Teacher of the Blind and/or Visually Impaired (Pre K-12)	1280
Business Education - Secondary	Teacher of Secondary Business Education (Old)	1281
Business Education - Secretarial - Secondary	Teacher of Secondary Secretarial Business Education	1222
Business Education (No Shorthand) - Secondary	Teacher of Secondary Business Education (No Shorthand)	1285
Cambodian - Secondary	Teacher of Secondary Cambodian	1217
Chemistry - Secondary	Teacher of Secondary Chemistry	1216
Child Care	Teacher of Child Care	1246
Chinese - Secondary	Teacher of Secondary Chinese	1215
Computer Science - Secondary	Teacher of Secondary Computer Science	1214
Dance	Teacher of Dance (Pre K-12)	1242
Early Childhood	Teacher of Early Childhood (Grades Pre K-02)	1204
Earth Science - Secondary	Teacher of Secondary Earth Science	1235
Elementary Grade Teacher (1-6)	Teacher of Elementary Grades (1-6)	1205
Elementary Grade Teacher (Kg-6)	Teacher of Elementary Grades (Kg-6)	1201
English - Secondary	Teacher of Secondary English	1234
Fashion Merchandising	Teacher of Fashion Merchandising	1247
French - Elementary	Teacher of Elementary French(Kg-6)	1290
French - Secondary	Teacher of Secondary French (7-12)	1213
General Science - Secondary	Teacher of Secondary General Science	1233
German - Secondary	Teacher of Secondary German	1212
Greek - Secondary	Teacher of Secondary Greek	1232
Health and Physical Education	Teacher of Health and Physical Education (Pre K-12)	1291
Health Education	Teacher of Health Education (Pre K-12)	1244
Hearing Disordered	Teacher of Hearing Disordered (Grades Pre K-12)	1279
Hebrew - Secondary	Teacher of Secondary Hebrew	1211
History - Secondary	Teacher of Secondary History	1231

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Home Economics	Teacher of Home Economics (Grades Pre K-12)	1240
Italian - Secondary	Teacher of Secondary Italian	1230
Japanese - Secondary	Teacher of Secondary Japanese	1210
Kindergarten	Teacher of Kindergarten	1283
Latin - Secondary	Teacher of Secondary Latin	1229
Library/Media - DO NOT USE	Teacher of Library/Media (Grades Pre K-12) - Use 1603 instead	1239
Marine Occupations	Teacher of Marine Occupations	1278
Mathematics - Secondary	Teacher of Secondary Mathematics	1228
Music	Teacher of Music (Grades Pre K-12)	1241
Philosophy - Secondary	Teacher of Secondary Philosophy	1227
Physical Education	Teacher of Physical Education (Pre K-12)	1243
Physical Sciences - Secondary	Teacher of Secondary Physical Sciences	1207
Physically Impaired/Multi-Disabled	Teacher of Physically Impaired/Multi-Disabled (Pre K-12)	1287
Physics - Secondary	Teacher of Secondary Physics	1226
Polish - Secondary	Teacher of Secondary Polish	1225
Portuguese - Secondary	Teacher of Secondary Portuguese	1224
Psychology - Secondary	Teacher of Secondary Psychology	1209
Reading Teacher/Specialist	Reading Teacher/Specialist (Grades Pre K-12)	1203
Robotics	Teacher of Robotics	1277
Russian - Secondary	Teacher of Secondary Russian	1223
Sciences - Secondary	Teacher of the Secondary Sciences	1282
Secondary Grades	Teacher of Secondary Grades	1289
Sensory Impaired/Multi-Disabled	Teacher of Sensory Impaired/Multi-Disabled (Grades Pre K-12)	1286
Social Business Education - Secondary	Teacher of Secondary Social Business Education	1221
Social Studies - Secondary	Teacher of Secondary Social Studies	1202
Spanish - Secondary	Teacher of Secondary Spanish	1220
Speech – Secondary	Teacher of Secondary Speech	1288
Substitute Teachers – Long Term	Long Term Substitute Teachers	1294
Substitute Teachers – Short Term	Short Term Substitute Teachers A	1295
Substitute Teachers – Short Term	Short Term Substitute Teachers B	1296
Substitute Teachers – Short Term	Short Term Substitute Teachers C	1297
Substitute Teachers – Short Term	Short Term Substitute Teachers D	1298
Substitute Teachers – Short Term	Short Term Substitute Teachers E	1299
MMR327 <i>Mandatory Method Rule: The Job Class Substitute Teacher Rule. Job Classifications 1294-1299 only <u>are required</u> for use with Substitute Teachers. Accounts</i>		

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
<i>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.</i>		
Technology Education	Teacher of Technology Education (Grades Pre K-12)	1236
Theatre	Teacher of Theatre (Pre K-12)	1238
Vietnamese - Secondary	Teacher of Secondary Vietnamese	1219
Career and Technical Air Conditioning and Refrigeration	Teacher of Career and Technical Air Conditioning and Refrigeration	1275
Career and Technical Architectural Drafting	Teacher of Career and Technical Architectural Drafting	1274
Career and Technical Auto Body Repair	Teacher of Career and Technical Auto Body Repair	1256
Career and Technical Auto Mechanics	Teacher of Career and Technical Auto Mechanics	1273
Career and Technical Baking	Teacher of Career and Technical Baking	1249
Career and Technical Building Construction Trades	Teacher of Career and Technical Building Construction Trades	1250
Career and Technical Building Trades Maintenance	Teacher of Career and Technical Building Trades Maintenance	1251
Career and Technical Cabinet Making And Millwork	Teacher of Career and Technical Cabinet Making And Millwork	1272
Career and Technical Carpentry	Teacher of Career and Technical Carpentry	1255
Career and Technical Computer Technology	Teacher of Career and Technical Computer Technology	1271
Career and Technical Cosmetology	Teacher of Career and Technical Cosmetology	1270
Career and Technical Culinary Arts	Teacher of Career and Technical Culinary Arts	1292
Career and Technical Drafting Occupations	Teacher of Career and Technical Drafting Occupations	1269
Career and Technical Dressmaking	Teacher of Career and Technical Dressmaking	1245
Career and Technical Education	Teacher of Career and Technical Education	1276
Career and Technical Electrical Installation	Teacher of Career and Technical Electrical Installation	1268
Career and Technical Electronics Communication	Teacher of Career and Technical Electronics Communication	1267
Career and Technical Electronics Technology	Teacher of Career and Technical Electronics Technology	1266
Career and Technical Graphic Arts	Teacher of Career and Technical Graphic Arts	1265
Career and Technical Health Occupations	Teacher of Career and Technical Health Occupations	1248
Career and Technical Machine Drafting	Teacher of Career and Technical Machine Drafting	1253

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Career and Technical Machine Metal	Teacher of Career and Technical Machine Metal	1264
Career and Technical Machine Trades	Teacher of Career and Technical Machine Trades	1252
Career and Technical Office Occupations	Teacher of Career and Technical Office Occupations	1263
Career and Technical Plumbing	Teacher of Career and Technical Plumbing	1293
Career and Technical Printing	Teacher of Career and Technical Printing	1262
Career and Technical Quantity Food Preparation	Teacher of Career and Technical Quantity Food Preparation	1261
Career and Technical Sheet Metal	Teacher of Career and Technical Sheet Metal	1254
Career and Technical Small Engine Repair	Teacher of Career and Technical Small Engine Repair	1260
Career and Technical Textiles	Teacher of Career and Technical Textiles	1259
Career and Technical Welding	Teacher of Career and Technical Welding	1258
Career and Technical Woodworking	Teacher of Career and Technical Woodworking	1257

Job Class Series 1300 - Teachers

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.

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.

For ease of reference, the following presents the 1300 Series of Teachers in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Career and Tech Ed Engineering Teacher	Career and Tech Ed Engineering Teacher	1307

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Content ESL Teacher (1-6)	Content ESL Teacher (Grades 1-6)	1302
Content ESL Teacher (5-8)	Content ESL Teacher (Grade 5-8)	1303
Content ESL Teacher (7-12)	Content ESL Teacher (Grades 7-12)	1304
Content ESL Teacher (7-8)	Content ESL Teacher (Grades 7-8)	1306
Content ESL Teacher (Pre K-12)	Content ESL Teacher (Grades Pre K-12)	1305
Critic Teacher	Critic Teacher (Grades Pre K-12)	1301
Early Childhood Special Educator	Early Childhood Special Educator	1313
ELL Collaborative Teacher Sp. Ed.	ELL Collaborative Teacher Sp. Ed.	1331
ESL Specialist - Middle	English as a Second Language - Middle Grades	1319
ESL Specialist - PreK-12	English as a Second Language Specialist (Grades Pre K-12)	1318
ESL Specialist - Reading	ESL Reading Specialist	1318
General Subject Matter	General Subject Matter (Grades K-12)	1312
Home Visitor (Attendance)	Home Visitor (Attendance)	1321
Language Acquisition Teacher Coordinator	Language Acquisition Teacher Coordinator	1332
Reading Specialist/Consultant	Reading Specialist/Consultant (Grades Pre K-12)	1320
Special Education Administrator	Special Education Administrator (Grades Pre K-12)	1317
Special Education Intervention Specialist	Elementary/Middle/High Special Education Intervention Specialist	1330
Special Educator - Elem/Middle	Special Educator - Elementary/Middle	1322
Special Educator - General Ed with Supports & Services - Extended School Year	Special Educator - General Ed with Supports & Services - Extended School Year (32201, 32202, and 32221)	1325
Special Educator - General Ed with Supports & Services - School Year	Special Educator - General Ed with Supports & Services - School Year (32201, 32202, and 32221)	1324
Special Educator - IEP Service for Non-Public Students	Special Educator - IEP Service for Non-Public Students (32215)	1328
Special Educator - Middle/Secondary	Special Educator - Middle/Secondary	1323
Special Educator - Mild/Moderate Elem/Middle	Special Educator - Mild/Moderate Elementary/Middle Level	1314
Special Educator - Mild/Moderate Middle/Secondary	Special Educator - Mild/Moderate Middle/Secondary Level	1315
Special Educator - Service Plans for Non-Public Students	Special Educator - Service Plans for Non-Public Students (9000)	1329
Special Educator - Severe/Profound Disabilities	Special Educator - Severe/Profound Disabilities	1316

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Special Educator - Special Class - Extended School Year	Special Educator - Special Class - Extended School Year (32204, 32206, and 32219)	1327
Special Educator - Special Class - School Year	Special Educator - Special Class - School Year (32203, 32205, and 32218)	1326
Virtual Learning Teacher	Virtual Learning Teacher	1308
Virtual Teacher – Hybrid Class	Virtual Teacher – Hybrid Class	1399
<i>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.</i>		
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	1309-1311
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	1334-1398

Job Class Series 1400 - Unassigned

Job Class Series 1500 – Counselors and Placement Officers

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 1500 account only for the specific jobs that are listed below in the 1500 section.

For ease of reference, the following presents the 1500 Series of Counselors and Placement Officers in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
12 Month Counselor	12 Month Counselor	1502
Financial Aid Advisor	Financial Aid Advisor	1509
Graduation Coach	Graduation Coach	1504
Guidance Counselor	Guidance Counselor	1501
Guidance Counselor Substitute	Guidance Counselor Substitute	1513
Intern Specialist	Intern Specialist	1512
LTI (Learning Through Internship) Coordinators	LTI (Learning Through Internship) Coordinators	1510
Partnership Developer	Partnership Developer	1511
Placement Officer	Placement Officer	1508
School to Career Coordinator	School to Career Coordinator	1503

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Unassigned	<i>Unassigned. Contact RIDE for Validation.</i>	1505-1507
Unassigned	<i>Unassigned. Contact RIDE for Validation.</i>	1514-1599

Job Class Series 1600 – Library Professionals

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 1600 account only for the specific jobs that are listed below in the 1600 section.

For ease of reference, the following presents the 1600 Series of Library Professionals in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Librarian	Librarian	1603
Library Supervisor	Library Supervisor (Grades Pre K-12)	1601
Media Communications	Media Communications	1604
Substitute Librarian	Substitute Librarian	1605
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	1602
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	1606-1699

Job Class Series 1700 - Therapists, Nurses, Social Workers, and Psychologists

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 1700 account only for the specific jobs that are listed below in the 1700 section.

For ease of reference, the following presents the 1700 Series of Therapists, Nurses, Social Workers, and Psychologists in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Assistant – Certified Physical Therapist	Certified Physical Therapist Assistant	1723
Behavior Specialist	Behavior Specialist	1720
COTA - Certified Occupational Therapists	COTA - Certified Occupational Therapists	1708
Dean of Social Emotional Learning	Dean of Social Emotional Learning	1721
Dentist	Dentist	1714
Diagnostic Prescriptive Teacher	Diagnostic Prescriptive Teacher	1702
Hearing Impaired	Hearing Impaired	1715
Intensive Education	Intensive Education	1710

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Language Proficiency Screener	Language Proficiency Screener	1719
Occupational Therapist Special Education	Occupational Therapist Special Education	1707
Physical Therapist	Physical Therapist	1706
Physician	Physician	1713
Psychologist	Psychologist	1704
School Nurse - Teacher	School Nurse - Teacher (Grades Pre K-12)	1712
Screener	Screener	1711
Social Worker	Social Worker	1703
Speech Pathologist	Speech Pathologist	1701
Substitute Nurse – Long Term	Substitute Nurse – Long Term	1717
Substitute Nurse – Per Diem	Substitute Nurse – Per Diem	1716
Substitute Social Worker	Substitute Social Worker	1722
Supervising Occupational Therapists	Supervising Occupational Therapists	1705
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	1724-1799
Visually Handicapped	Visually Handicapped	1709
Career and Technical Evaluator	Career and Technical Evaluator	1718

Job Class Series 1800 - Student Activity Advisors and Coaches (Stipend Staff only)

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 1800 account only for the specific jobs that are listed below in the 1800 section.

For ease of reference, the following presents the 1800 Series of Student Activity Advisors and Coaches in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Athletic Assistant Coach	Athletic Assistant Coach	1803
Athletic Coaches	Athletic Coaches	1801
Athletic Head Coach	Athletic Head Coach	1802
Athletic Intramurals Coach	Athletic Intramurals Coach	1805
Athletic JV Coach	Athletic JV Coach	1804
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	1806-1899

Job Class Series 1900 - Instructional Coaches

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a

District may elect to use the 1900 account only for the specific jobs that are listed below in the 1900 section.

For ease of reference, the following presents the 1900 Series of Instructional Coaches in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Development Grant Instruction Coach – Pre-K	Pre-K Development Grant Instruction Coach	1916
Elementary Intervention Implementation Specialist - Math	Elementary Intervention Implementation Specialist - Math	1908
Induction Coach	Induction Coach	1915
Instructional Coach - High	Instructional Coach High School	1906
Instructional Coach - Middle	Instructional Coach Middle School	1901
Instructional Reform Fac - High	Instructional Reform Fac - High	1902
Life Instructional Coach	Life Instructional Coach	1904
Literacy Coach - Elementary	Literacy Coach Elementary School	1903
Literacy Coach – Middle School	Literacy Coach Middle School	1918
Math Coach - Elementary	Elementary Math Coach	1905
Math Coach – Middle School	Middle Math Coach	1917
Math Intervention Specialist	Math Intervention Specialist	1910
MTSS Instructional Coach	MTSS Instructional Coach	1919
Reading First Coach	Reading First Coach	1912
Reading Intervention Specialist	Reading Intervention Specialist	1911
ROTC Officer	ROTC Officer	1907
Social Coach	Social Coach	1914
Special Education Behavior Coach	Special Education Behavior Coach	1913
Special Education Intervention Specialist	Special Education Intervention Specialist	1909
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	1920 - 1999

2000 EXECUTIVE ADMINISTRATION

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the accounts listed below.

See the UCOA Workbook for the most current listing of validated Executive Administration Job Classification accounts.

Job Class Series 2100 - Executive

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a

District may elect to use the 2100 account only for the specific jobs that are listed below in the 2100 section.

For ease of reference, the following presents the 2100 Series of Executive positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Assistant Director - Special Education	Assistant Director of Special Education	2125
Assistant Superintendent - Special Services	Assistant Superintendent for Special Services	2113
Assistant Superintendent - Staff Development and Public Relations	Assistant Superintendent of Staff Development and Public Relations	2114
Chief of Family & Community Engagement	Chief of Family & Community Engagement	2140
Chief of Staff	Chief of Staff	2103
Chief of Staff Performance & Technology Integration	Chief of Staff Performance & Technology Integration	2116
Chief of Transformation	Chief of Transformation	2154
Chief Operations Officer	Chief Operations Officer	2104
Confidential Executive Assistant - Non-Clerical	Confidential Executive Assistant, Non-Clerical	2134
Confidential Executive Assistant - Senior	Senior Confidential Executive Assistant	2139
Deputy Superintendent or Assistant Superintendent	Deputy Superintendent or Assistant Superintendent	2112
Director - Elementary Education	Director of Elementary Education	2121
Director - Governmental Relations and Public Engagement	Director of Governmental Relations and Public Engagement	2124
Director – Professional Learning	Director of Professional Learning	2126
Director - Secondary Education	Director of Secondary Education	2122
Director - Special Services/Special Education	Director of Special Services/Special Education	2123
Director - Student Placement	Director of Student Placement	2127
Executive Aide - School Board, Non-Clerical	Executive Aide - School Board, Non-Clerical	2132
Executive Aide to Superintendent, Non-Clerical	Executive Aide to Superintendent, Non-Clerical	2131
Executive Director	Executive Director	2105
Executive Director - Curriculum Development and Implementation	Executive Director of Curriculum Development and Implementation	2110
Executive Director - Elementary Schools	Executive Director of Elementary Schools	2107
Executive Director - High Schools	Executive Director of High Schools	2108
Executive Director - Human Resources & Labor Relations	Executive Director of Human Resources & Labor Relations	2117
Executive Director - Middle Schools	Executive Director of Middle Schools	2106
Executive Director – New School Design Zone	Executive Director of New School Design Zone	2137

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Executive Director – Partnership and Development	Executive Director of Partnership and Development	2119
Executive Director – Performance Management	Executive Director of Performance Management	2118
Executive Director - School Support	Executive Director of School Support	2141
Executive Director - School Transformation	Executive Director of School Transformation	2115
Executive Director – Specialized Instruction & Services	Executive Director of Specialized Instruction & Services	2138
Executive Director - Student Services	Executive Director of Student Services	2102
Executive Director - District Zone 1	Executive Director of District Zone 1	2128
Executive Director - District Zone 2	Executive Director of District Zone 2	2129
Executive Director - District Zone 3	Executive Director of District Zone 3	2130
Information Technology Officer	Information Technology Officer	2111
Innovation Specialist	Innovation Specialist	2135
School Board Attorney	School Board Attorney	2151
School Board Member	School Board Member	2152
School Board Policy Writer	School Board Policy Writer	2136
School Board President	School Board President	2153
Special Assistant - Superintendent and School Board	Special Assistant to Superintendent and School Board	2133
Strategic Planner	Strategic Planner	2120
Substitute Assistant Director – Special Education	Substitute Assistant Director – Special Education	2109
Superintendent of Schools	Superintendent of Schools	2101
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	2142-2150
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	2156-2199
Virtual Learning Success Coordinator	Virtual Learning Success Coordinator	2155

Job Class Series 2200 - Finance and Administration

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 2200 account only for the specific jobs that are listed below in the 2200 section.

For ease of reference, the following presents the 2200 Series of Finance Administration Executive positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Acting Administrative Position	Acting Administrative Position	2289
Assistant Director of Facilities	Assistant Director of Facilities	2262

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Budget Director	Budget Director	2220
Business Manager	Business Manager	2219
Chief Financial Officer	Chief Financial Officer	2237
Chief of Administration	Chief of Administration	2272
Deputy Chief Financial Officer/Controller	Deputy Chief Financial Officer/Controller	2239
Director of Facilities	Director of Facilities	2260
Director of Grounds	Director of Grounds	2261
Director of Human Resources	Director of Human Resources	2201
Director – Technology Integration	Director of Integration	2240
Executive Director - Finance	Executive Director of Finance	2203
Senior Director of Finance and Operations	Senior Director of Finance and Operations	2238
Senior Director of Information Services	Senior Director of Information Services	2218
Senior Human Resources Administrator	Senior Human Resources Administrator	2202
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	2204- 2217
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	2221- 2236
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	2241- 2259
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	2263- 2271
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	2273- 2288
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	2290- 2299

Job Class Series 2300 - School Administration

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 2300 account only for the specific jobs that are listed below in the 2300 section.

For ease of reference, the following presents the 2300 Series of School Administration Executive positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Director - 12 Months	Director 12 Months	2301
Director – Nursing, Health & PE	Director of Nursing, Health & PE	2305
Director – School Support Services	Director of School Support Services	2303
Evaluation Fellowship Administrator	Evaluation Fellowship Administrator	2302
Program Supervisor	Program Supervisor	2304

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	2306-2399

Job Class Series 2400 - Curriculum and Assessment

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 2400 account only for the specific jobs that are listed below in the 2400 section.

For ease of reference, the following presents the 2400 Series of Curriculum and Assessment Executive positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Chief Academic Officer	Chief Academic Officer	2403
Chief – Instruction Leadership and Equity	Chief of Instruction Leadership and Equity	2408
Coordinator - School Transformation	School Transformation Coordinator	2406
Dean of Instruction	Dean of Instruction	2409
Dean of Teaching and Learning	Dean of Teaching and Learning	2402
Director of Teaching and Learning	Director of Teaching and Learning	2404
Executive Director – Curriculum, Instructional and Professional Development	Executive Director of Curriculum, Instructional and Professional Development	2401
Instructional Director of School Transformation	Instructional Director of School Transformation	2407
Research, Planning, and Accountability Director	Research, Planning, and Accountability Director	2405
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	2410-2499

Job Class Series 2500 - Principals and Assistant Principals

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 2500 account only for the specific jobs that are listed below in the 2500 section.

For ease of reference, the following presents the 2500 Series of Principals and Assistant Principals positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Assistant Principal	Assistant Principal	2511
Assistant Principal – Elementary	Assistant Principal - Elementary	2512
Assistant Principal - High	Assistant Principal - High School	2514

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Assistant Principal - Middle	Assistant Principal - Middle School	2513
Director - School Culture and Community Engagement	Director of School Culture and Community Engagement	2515
Head of School	Head of School	2504
Principal - Elementary	Principal - Elementary	2501
Principal - High	Principal - High School	2503
Principal - Middle	Principal - Middle School	2502
Substitute Assistant Principal	Substitute Assistant Principal	2524
Substitute Principal	Substitute Principal	2523
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	2505-2510
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	2516-2522
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	2525-2599

Job Class Series 2600 - Unassigned

Job Class Series 2700 - Unassigned

Job Class Series 2800 – Unassigned

Job Class Series 2900 - Unassigned

3000 MID-LEVEL ADMINISTRATION

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the accounts listed below.

See the UCOA Workbook for the most current listing of validated Mid-Level Administration Job Classification accounts.

Job Class Series 3100 - Executive – Mid-Level

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 3100 account only for the specific jobs that are listed below in the 3100 section.

For ease of reference, the following presents the 3100 Series of Executive Mid-Level positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Art Supervisor	Art Supervisor	3104
Athletic/Health Supervisor	Athletic/Health Supervisor	3103
Child Outreach Coordinator	Child Outreach Coordinator	3106
Deaf/Hard of Hearing/PK-12 Spec Ed Administrator	Deaf/Hard of Hearing/PK-12 Spec Ed Administrator	3115
Department Supervisor	Department Supervisor	3101
Director – Strategic Community Partnerships	Director of Strategic Community Partnerships	3114
English/Language Arts Supervisor	English/Language Arts Supervisor	3109
Facilitator of Planning	Facilitator of Planning	3107
Health Supervisor	Health Supervisor	3108
Math/Science Supervisor	Math/Science Supervisor	3105
Music Supervisor	Music Supervisor	3102
Program Coordinator – Career and Tech Ed	Career and Tech Ed Program Coordinator	3116
Program Coordinator - NCLB	NCLB Program Coordinator	3110
Supervisor - Advanced Academics, Fine Arts & World Languages	Supervisor of Advanced Academics, Fine Arts & World Languages	3111
Supervisor - K-12 Literacy	Supervisor of K-12 Literacy	3112
Supervisor – Performance Management and Professional Development	Supervisor of Performance Management and Professional Development	3112
Supervisor - Social Sciences and Media	Supervisor of Social Sciences and Media	3117
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	3118-3199

Job Class Series 3200 - Finance and Administration – Mid-Level

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 3200 account only for the specific jobs that are listed below in the 3200 section.

For ease of reference, the following presents the 3200 Series of Finance and Administration Mid-Level positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
ADA Compliance Coordinator	ADA Compliance Coordinator	3203
Administrator – Human Resources Information Systems/Records	Administrator of Human Resources Information Systems/Records	3217
Assistant Director of Human Resources	Assistant Director of Human Resources	3202
Assistant Manager - Business	Assistant Business Manager	3209
Assistant Manager of Information Services	Assistant Manager of Information Services	3215
Assistant to the CFO	Assistant to the CFO	3207
Assistant Payroll Supervisor	Assistant Payroll Supervisor	3231
Budget Analyst	Budget Analyst	3223

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Budget Analyst II	Budget Analyst II	3229
Budget Coordinator	Budget Coordinator	3251
Chief of Communications	Chief of Communications	3243
Communications Specialist	Communications Specialist	3245
Controller	Controller	3226
Coordinator of Federal Programs	Federal Programs Coordinator	3249
Coordinator of Grant Oversight	Coordinator of Grant Oversight	3220
Deputy Technology Director	Deputy Technology Director	3219
Development Manager	Development Manager	3252
Director - Federal Programs	Director of Federal Programs	3244
Director – Grant Funding	Director of Grant Funding	3246
Director - Federal Programs & Community Engagement	Director of Federal Programs & Community Engagement	3247
Director/Manager of Purchasing/Business Office	Director/Manager of Purchasing/Business Office	3227
Director – Partnership and Development	Director of Partnership and Development	3248
District University Liaison	District University Liaison	3240
Education Technology Administration – Supervisor	Education Technology Administration - Supervisor	3210
EEO Admin-Affirmative Action	EEO Admin-Affirmative Action	3204
Employee Relations Administrator	Employee Relations Administrator	3206
Employee Service Administrator	Employee Service Administrator	3205
Energy Manager	Energy Manager	3234
External Funding Director	External Funding Director	3228
Facilitator of Communications	Facilitator of Communications	3239
Facilitator of Student Placement	Facilitator of Student Placement	3237
Foreman Central Supply	Foreman Central Supply	3233
Grant Assistant/MLP Manager	Grant Assistant/MLP Manager	3225
Grant Program Officer	Grant Program Officer	3250
Grant Writer	Grant Writer	3224
Human Resources Administrator	Human Resources Administrator	3201
Information Technology Officer	Information Technology Officer	3216
Legislative Liaison	Legislative Liaison	3236
Manager – Central Records & Volunteers	Central Records & Volunteer Manager	3253
Manager - Information Services	Manager of Information Services	3213
Manager - Student Attendance	Manager of Student Attendance	3214
Manager of Operations	Manager of Operations	3241
Network Operations Facilitator	Network Operations Facilitator	3212
Senior Budget Officer	Senior Budget Officer	3221
Senior Communications Officer	Senior Communications Officer	3238

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Senior Executive Director - Human Resources	Senior Executive Director of Human Resources	3208
Senior Manager – Facilities and Capital Planning	Senior Manager of Facilities and Capital Planning	3254
Staff Attorney	Staff Attorney	3235
Student Registration Facilitator	Student Registration Facilitator	3211
Supervisor – Customer Service	Customer Service Supervisor	3222
Supervisor - Payroll and Personnel Related	Payroll and Personnel Related Supervisor	3222
Technology Integration Specialist	Technology Integration Specialist	3218
Translator	Translator	3242
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	3231
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	3255-3299
Warehouse Manager	Warehouse Manager	3232

Job Class Series 3300 - School Administration – Mid-Level

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 3300 account only for the specific jobs that are listed below in the 3300 section.

For ease of reference, the following presents the 3300 Series of School Administration Mid-Level positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Administrator/Supervisor Nurse	Administrator/Supervisor Nurse	3308
Adult Education Director	Adult Education Director	3318
Alternative Academic Program Specialist	Alternative Academic Program Specialist	3337
Alternative Learning Program Director	Alternative Learning Program Director	3319
Coordinator of Equity	Coordinator of Equity	3343
Coordinator – Out of School Time	Coordinator – Out of School Time	3338
Dean of Culture	Dean of Culture	3336
Dean of Discipline	Dean of Discipline	3304
Dean of Students	Dean of Students	3340
Deputy School Controller	Deputy School Controller	3330
Director – Athletics	Director of Athletics	3307
Director – Career Education Technology	Director of Career Education Technology	3305
Director - Communications	Director of Communications	3331
Director – Communications & Partnerships	Director of Communications & Partnerships	3327
Director – Development	Director of Development	3328
Director – English Language Learning (ELL)	Director of English Language Learning (ELL)	3320

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Director – Family and Community Engagement	Director of Family and Community Engagement	3321
Director – Parent and Public Engagement	Director of Parent and Public Engagement	3322
Director – School Operations and Support	Director of School Operations and Support	3302
Director – Student Support Services	Director of Student Support Services	3335
ES Transformation Officer	ES Transformation Officer	3341
Facilitator Early Childhood	Facilitator Early Childhood	3303
Facilitator of Accountability	Facilitator of Accountability	3315
Facilitator of Parent Involvement	Facilitator of Parent Involvement	3324
Facilitator School Support	Facilitator School Support	3309
Food Services Director	Food Services Director	3317
Interim and Elementary Principal – Athletic Supervisor	Interim and Elementary Principal - Athletic Supervisor	3310
Leadership Resident	Leadership Resident	3342
Manager – Human Resources Education	Human Resources Manager	3334
Manager - Special Education	Special Education Manager	3332
Parent and Public Engagement	Parent and Public Engagement	3323
Parent Coordinator	Parent Coordinator	3326
Project Equity Director	Project Equity Director	3306
Public and Parent Information Specialist	Public and Parent Information Specialist	3325
Redesign Fellow	Redesign Fellow	3344
School Controller	School Controller	3314
Senior Supervisor - Food and Transportation Services	Senior Supervisor of Food and Transportation Services	3329
Special Education Administrator/Supervisor	Special Education Administrator/Supervisor	3311
Special Education Level Director	Special Education Level Director	3313
Student Relations Administrator	Student Relations Administrator	3316
Supervisor – Guidance Counselors, College/Career Readiness and Student Support	Supervisor of Guidance Counselors, College/Career Readiness and Student Support	3333
Supervisor – Personalized Learning	Supervisor – Personalized Learning	3339
Supervisor – Special Education	Supervisor of Special Education	3312
Supervisor – Student Services	Supervisor - Student Services	3301
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	3345-3299

Job Class Series 3400 - Curriculum and Assessment – Mid-Level

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a

District may elect to use the 3400 account only for the specific jobs that are listed below in the 3400 section.

For ease of reference, the following presents the 3400 Series of Curriculum and Assessment Mid-Level positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Assessment Coordinator - College & Career Readiness	Assessment Coordinator of College & Career Readiness	3403
Assessment Coordinator – Literacy & Language	Assessment Coordinator of Literacy & Language	3405
Assessment Specialist - Adequacy	Assessment Specialist for Adequacy	3449
Assessment Specialist - Reading and Language Arts	Reading Language Arts Assessment Specialist	3402
Assistant Director - Curriculum	Assistant Director of Curriculum	3429
Coordinator - Birch Career and Technical	Coordinator - Birch Career and Technical	3434
Coordinator - Constituent Services	Constituent Services Coordinator	3407
Corrective Action Plan Administrator	Corrective Action Plan Administrator	3450
Culture & Equity Specialist	Culture & Equity Specialist	3410
Data Coach	Data Coach	3451
Director – Curriculum	Director of Curriculum	3401
Director – Guidance and Social Services	Director of Guidance and Social Services	3421
Director – Social Studies and Arts	Director of Social Studies and Arts	3416
Education Technology Expediter	Education Technology Expediter	3448
Facilitator for Family and Community Partnerships	Facilitator for Family and Community Partnerships	3436
Facilitator of Development	Facilitator of Development	3437
Facilitator of District Reform	Facilitator of District Reform	3435
Graduation by Proficiency Coordinator	Graduation by Proficiency Coordinator	3430
Manager -Multilingual Learner Instruction - Elem.	Manager of Multilingual Learner Instruction - Elem.	3409
My Learning Manager	My Learning Manager	3424
Peer Assistance and Review Consulting Teachers	Peer Assistance and Review Consulting Teachers	3431
Reading Coordinator	Reading Coordinator	3417
Supervisor - 9th Grade Academy	Supervisor 9th Grade Academy	3420
Supervisor - Elementary Education	Supervisor of Elementary Education	3426
Supervisor - High Schools	Supervisor of High Schools	3423
Supervisor - K-8	Supervisor - K-8	3404
Supervisor - Literacy and Humanities	Supervisor Literacy and Humanities	3419
Supervisor - Math and Science Initiatives	Supervisor Math and Science Initiatives	3418
Supervisor - Reading First	Supervisor Reading First	3428
Supervisor - Research and Assessment	Supervisor of Research and Assessment	3422
Supervisor – Secondary Reform Initiatives	Supervisor of Secondary Reform Initiatives	3406

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Supervisor – Science	Supervisor of Science	3425
Support Services Administrator	Support Services Administrator	3447
Supervisor - Theme Based Curriculum	Supervisor of Theme Based Curriculum	3427
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	3408
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	3411- 3415
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	3432- 3433
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	3438- 3446
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	3452- 3499

Job Class Series 3500 - Other School Activities – Mid-Level

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 3500 account only for the specific jobs that are listed below in the 3500 section.

For ease of reference, the following presents the 3500 Series of Other School Activities Mid-Level positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Dept Teacher Leader English	Department Teacher Leader English	3507
Dept Teacher Leader Guidance	Department Teacher Leader Guidance	3509
Dept Teacher Leader Math	Department Teacher Leader Math	3505
Dept Teacher Leader Math LEP and Spec Ed	Department Teacher Leader Math LEP and Special Education	3510
Dept Teacher Leader Science	Dept Teacher Leader Science	3508
Dept Teacher Leader Social Studies	Dept Teacher Leader Social Studies	3506
Director – STEM	Director of STEM	3218
EL Project Manager	EL Project Manager	3217
Exhibition Projects Coordinator	Exhibition Projects Coordinator	3503
Mentor Coordinator	Mentor Coordinator	3511
Program Coordinator	Program Coordinator	3502
Program Manager	Program Manager	3536
School Based Coordinator	School Based Coordinator	3501
School Coordinator	School Coordinator	3535
Science Intervention Implementation Specialist	Science Intervention Implementation Specialist	3516
Teacher Leader - ESL Bilingual	ESL Bilingual Teacher Leader	3514

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Teacher Leader - Physical Education	Physical Education Teacher Leader	3513
Teacher Leader - Unified Arts	Unified Arts Teacher Leader	3515
Teacher Leader - World Language	World Language Teacher Leader	3512
Wellness Coordinator	Wellness Coordinator	3537
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	3519-3534
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	3538-3599
Youth Opportunities Facilitator	Youth Opportunities Facilitator	3504

Job Class Series 3600 – Unassigned

Job Class Series 3700 - Unassigned

Job Class Series 3800 – Unassigned

Job Class Series 3900 - Unassigned

4000 NON-CERTIFIED and OTHER STAFF

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the accounts listed below.

See the UCOA Workbook for the most current listing of validated Non-Certified and Other Staff Job Classification accounts.

Job Class Series 4100 - Executive – Support

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 4100 account only for the specific jobs that are listed below in the 4100 section.

For ease of reference, the following presents the 4100 Series of Executive Support positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Administrative Assistant	Administrative Assistant	4103
Census Clerk	Census Clerk	4107
Child Outreach Clerk	Child Outreach Clerk	4106
Child Outreach Screener	Child Outreach Screener	4105
Executive Assistant	Executive Assistant	4101

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Executive Assistant - Program	Executive Assistant - Program	4117
Office Manager	Office Manager	4102
School Committee Stenographer	School Committee Stenographer	4104
Secretary	Secretary	4108
Secretary - Assistant	Secretary Assistant	4111
Secretary - Assistant Superintendent	Secretary to Assistant Superintendent	4110
Secretary - Chief Academic Officer	Secretary to Chief Academic Officer	4114
Secretary - Chief of Operations	Secretary to Chief of Operations	4113
Secretary - Deputy Superintendent	Secretary to Deputy Superintendent	4115
Secretary - Executive	Secretary - Executive	4109
Secretary - Executive Director	Secretary to Executive Director	4112
Secretary - Substitute	Substitute Secretary	4116
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4118-4199

Job Class Series 4200 - Finance and Administration - Support

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 4200 account only for the specific jobs that are listed below in the 4200 section.

For ease of reference, the following presents the 4200 Series of Finance and Administration Support positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Accountability Analyst	Accountability Analyst	4289
Accountant	Accountant	4251
Accountant - General Funds	General Funds Accountant	4254
Accountant - Senior	Senior Accountant	4253
Administrative Assistant - Finance and Administration	Administrative Assistant - Finance and Administration	4233
Assistant Grant Writer	Assistant Grant Writer	4255
Assistant HR Generalist	Assistant HR Generalist	4243
Assistant to the Director of Grant Funding	Assistant to the Director of Grant Funding	4246
AV Technician	AV Technician	4263
Bookkeeper	Bookkeeper	4252
Budget Officer - Non-Certified	Budget Officer - Non-Certified	4269
Buyer	Buyer	4273
Child Opportunity Zone Specialist	Child Opportunity Zone Specialist	4282
Clerk - Accounting	Accounting Clerk	4205
Clerk - Accounts Payable	Accounts Payable Clerk	4241

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Clerk - Budget Pre-Audit	Budget Pre-Audit Clerk	4221
Clerk - Central Records	Central Records Clerk	4220
Clerk - Chief	Chief Clerk	4202
Clerk - Data Entry	Data Entry Clerk	4207
Clerk - Data Processing	Data Processing Clerk	4212
Clerk - Fiscal	Fiscal Clerk	4242
Clerk - General	General Clerk	4201
Clerk - Inventory	Inventory Clerk	4206
Clerk - Part Time	Clerk - Part Time	4216
Clerk – Payroll	Payroll Clerk	4209
Clerk - Personnel Benefits	Personnel Benefits Clerk	4214
Clerk - Personnel Record	Personnel Record Clerk	4215
Clerk - Senior Data Processing	Senior Data Processing Clerk	4211
Clerk – Statistical	Statistical Clerk	4210
Clerk – Steno	Clerk/Steno	4204
Clerk – Stock	Stock Clerk	4213
Clerk - Substitute - Finance and Administration	Substitute Clerk - Finance and Administration	4217
Clerk – Temporary	Temporary Clerk	4219
Clerk – Typist	Clerk Typist	4203
Clerk - Workers Compensation	Workers Compensation Clerk	4218
Communications Associate	Communications Associate	4290
Community Ombudsman for Central Registration	Community Ombudsman for Central Registration	4247
Community Transition Liaison	Community Transition Liaison	4280
Compensation	Compensation	4258
Computer Management Specialist	Computer Management Specialist	4227
Computer Service Specialist	Computer Service Specialist	4226
Computer Technician	Computer Technician	4266
Courier	Courier	4277
Creative Technology Specialist	Creative Technology Specialist	4259
Customer Service Specialist	Customer Service Specialist	4275
Data Analyst - Statistician	Data Analyst - Statistician	4268
Data Media Assistant	Data Media Assistant	4261
Data Media Specialist	Data Media Specialist	4229
Data Specialist	Data Specialist	4260
Data Support Technician	Data Support Technician	4288
Employment Coordinator	Employment Coordinator	4249
Expediter - Purchasing and Supp (Non-Certified)	Expediter - Purchasing and Supp (Non-Certified)	4271
Financial Assistant	Financial Assistant	4256

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Fiscal Officer - Non-Certified	Fiscal Officer - Non-Certified	4270
Hearing Officer	Hearing Officer	4278
Human Relations Specialist BU	Human Relations Specialist BU	4224
Human Resource Assistant	Human Resource Assistant	4223
Human Resource Generalist	Human Resource Generalist	4244
		4250
Human Resource Officer	Human Resource Officer	
Human Resource Specialist	Human Resource Specialist	4222
Human Resource Technician	Human Resource Technician	4286
Manager – Data	Data Manager	4287
Medicaid Specialist	Medicaid Specialist	4257
Part-time Temporary	Part-time Temporary	4285
Personnel Technician	Personnel Technician	4262
PLATO Support Technician	PLATO Support Technician	4231
Programmer Analyst	Programmer Analyst	4264
Programmer Operator	Programmer Operator	4265
Research Specialist - Special Populations	Research Specialist for Special Populations	4248
Safety Services Officer	Safety Services Officer	4272
Secretarial Assistant	Secretarial Assistant	4238
Secretary - Chief Financial Officer	Secretary to Chief Financial Officer	4239
Secretary - Coordinator/Supervisor/Administrator	Secretary to Coordinator/Supervisor/Administrator	4235
Secretary - Data Clerk	Data Clerk Secretary	4208
Secretary - Departmental	Departmental Secretary	4237
Secretary – Deputy Chief Financial Officer/Controller	Secretary to Deputy Chief Financial Officer/Controller	4245
Secretary - Director	Secretary to Director	4236
Secretary - Finance and Administration	Secretary - Finance and Administration	4234
Secretary - Health Medical	Health Medical Secretary	4240
Student Registration and Data Specialist	Student Registration and Data Specialist	4225
Supplemental Support Service Officer	Supplemental Support Service Officer	4279
Switchboard Operator	Switchboard Operator	4274
Systems Analyst	Systems Analyst	4230
Tech Email Administration/Support Specialist	Tech Email Administration/Support Specialist	4228
Technical Assistant for Information Processing	Technical Assistant for Information Processing	4267
Technical Services Expeditor	Technical Services Expeditor	4232
Temporary Administrative Assignment	Temporary Administrative Assignment	4284
Timekeeping Administrator	Timekeeping Administrator	4276
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4281
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4283

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4291-4299

Job Class Series 4300 - School Administration – Support

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 4300 account only for the specific jobs that are listed below in the 4300 section.

For ease of reference, the following presents the 4300 Series of School Administration Support positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Auto Bus Route Clerk	Auto Bus Route Clerk	4338
Cafeteria Monitor	Cafeteria Monitor	4318
Child Care Worker	Child Care Worker	4314
Child Care Worker – Long Term Sub	Long Term Sub - Child Care Worker	4316
Clerk - 250 Day - Elem School	250 Day Clerk - Elementary School	4307
Clerk - 250 Day - High School	250 Day Clerk - High School	4309
Clerk - 250 Day - Middle School	250 Day Clerk - Middle School	4308
Clerk - Bilingual	Bilingual Clerk	4311
Clerk - Elem School	Clerk - Elementary School	4304
Clerk - General - School Admin	General Clerk - School Admin	4301
Clerk - Guidance	Guidance Clerk	4328
Clerk - High School	Clerk - High School	4306
Clerk - In Charge of Substitutes	Clerk In Charge of Substitutes	4303
Clerk - Library	Library Clerk	4302
Clerk - Middle School	Clerk - Middle School	4305
Clerk - Substitute Clerk	Day Substitute Clerk	4310
Coordinator – School Culture	Coordinator – School Culture	4343
Counselors - Non-Certified	Non-Certified Counselors	4342
Dental Assistant – Part Time	Part-Time Dental Assistant	4349
Driver	Driver	4339
Driver - Technician	Driver - Technician	4340
Driver (Senior) - Technician	Senior Driver - Technician	4337
Home School Liaison Support	Home School Liaison Support	4312
Nurses - Non-Certified	Non-Certified Nurses	4348
Secretary - Assistant Principal	Secretary to Assistant Principal	4323
Secretary - Coord Voc Division	Secretary to Coord Voc Division	4324
Secretary - Elementary Principal	Secretary to Elementary Principal	4321
Secretary - High Principal	Sec to High School Principal	4325

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Secretary - Middle Principal	Sec to Middle School Principal	4322
Secretary - School Admin	General Secretary - School Admin	4320
Student Registration and Placement	Student Registration and Placement	4315
Substitute Monitor	Substitute Monitor	4319
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4313
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4317
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4326- 4327
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4329- 4336
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4341
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4344- 4347
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4350- 4399

Job Class Series 4400 - Curriculum and Assessment – Support

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 4400 account only for the specific jobs that are listed below in the 4400 section.

For ease of reference, the following presents the 4400 Series of Curriculum and Assessment Support positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Clerk - Curr and Assessment	General Clerk – Curriculum and Assessment	4401
Clerk Substitute - Curr and Assessment	Substitute Clerk - Curriculum and Assessment	4403
Coordinator - Routing & Transportation	Coordinator - Routing & Transportation Coordinator	4405
My Learning Plan Specialist	My Learning Plan Specialist	4425
Program Support Assistant	Program Support Assistant	4426
Secretary - Dean of Teach and Learn	Secretary to Dean of Teach and Learn	4411
Secretary - Curr and Assessment	General Secretary - Curriculum and Assessment	4410
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4402
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4404
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4406- 4409

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4412-4424
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4427-4499

Job Class Series 4500 - Transportation Staff

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 4500 account only for the specific jobs that are listed below in the 4500 section.

For ease of reference, the following presents the 4500 Series of Transportation Staff positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Assistant Transportation Director	Assistant Transportation Director	4502
Bus Aide	Bus Aide	4512
Bus Aide 36 Week	Bus Aide 36 Week	4513
Bus Aide 44 Week	Bus Aide 44 Week	4514
Bus Aide 52 Week	Bus Aide 52 Week	4515
Bus Aide Summer	Bus Aide Summer	4516
Bus Driver 44 Week	Bus Driver 44 Week	4519
Bus Driver 52 Week	Bus Driver 52 Week	4520
Bus Driver Substitute	Bus Driver Substitute	4522
Bus Driver Summer	Bus Driver Summer	4521
Bus Monitor	Bus Monitors	4509
Bus Monitor – Long Term Sub	Long Term Sub - Bus Monitor	4511
Bus Monitor - Part-time	Part-time Bus Monitors	4510
Bus Monitor/Aide - Substitute	Substitute Monitor/Aide	4517
Crossing Guards	Crossing Guards	4532
Crossing Guards - Long Term Substitute	Long Term Substitute Crossing Guards	4535
Crossing Guards - Substitute	Substitute Crossing Guards	4534
Crossing Guards - Temporary	Temporary Crossing Guards	4533
Route Foreman	Route Foreman	4526
Transportation Clerk	Transportation Clerk	4504
Transportation Director	Transportation Director	4501
Transportation Manager	Manager of Transportation	4503
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4505-4508
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4518

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4523-4525
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4527-4531
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4536-4599

Job Class Series 4600 - Aides and Other Non-Certified Staff

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 4600 account only for the specific jobs that are listed below in the 4600 section.

For ease of reference, the following presents the 4600 Series of Aides and Other Non-Certified Staff positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Aide - Liaison	Aide Liaison	4618
Aide - AV	AV Aide	4620
Aide – Breakfast	Breakfast Aide	4627
Aide – Kindergarten	Kindergarten Aide	4609
Aide – Library	Library Aide	4612
Aide - Long Term Substitute	Long Term Substitute Aide	4619
Aide – Lunch Substitute	Lunch Aide - Substitute	4622
Aide - Occupational Therapist	Occupational Therapist Aide	4607
Aide – Pool	Pool Aide	4631
Aide - Pre-School	Pre-School Aide	4610
Aide - Resource Teacher	Resource Teacher Aide	4606
Aide – School Lunch/Playground	School Lunch/Playground Aide	4626
Aide – Science	Science Aide	4608
Aide – Special Ed	Special Ed Aide	4602
Aide – Teacher	Teacher Aide	4601
Aide - Teacher - 230 Day Spec Ed	Teacher Aide - 230 Day Spec Ed	4603
Aides - Substitute TA's	Substitute TA's	4604
Behavior Support Assistants	Behavior Support Assistants	4611
Building Monitors	Building Monitors	4628
Campus Security	Campus Security	4632
Equipment Manager	Equipment Manager	4634
Covid Tester	Covid Tester	4637
Food Service Workers	Food Service Workers	4623
Job Coach	Job Coach	4616

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Job Developer	Job Developer	4636
Parents as Teachers	Parents as Teachers	4615
Physical Therapist Assistant	Physical Therapist Assistant	4624
Plant Maint Coord - Non-Certified	Plant Maint Coord - Non-Certified	4655
Pool Manager	Pool Manager	4630
School Resource Officer	School Resource Officer	4662
Student Interns	Student Interns	4633
Substitute Child Care Worker	Substitute Child Care Worker	4625
Substitute Teachers - Non Certified	Substitute Teachers - Non Certified	4613
Teacher Assistant – Part Time	Teacher Assistant – Part Time	4621
Teacher Assistant – School Wide	Teacher Assistant – School Wide	4617
Teacher Assistant - Specialist	Teacher Assistant Specialist	4605
Technical Assistant	Technical Assistant	4635
Truant Officer	Truant Officer	4661
Tutors	Tutors	4614
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4638-4654
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4656-4660
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4663-4699
Water Safety Instructor - BU SPED	Water Safety Instructor - BU SPED	4629

Job Class Series 4700 - Custodial Staff

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 4700 account only for the specific jobs that are listed below in the 4700 section.

For ease of reference, the following presents the 4700 Series of Custodial Staff positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Area Supervisor	Area Supervisor	4707
Cleaner	Cleaner	4706
Custodian	Custodian	4705
Custodian - Head	Head Custodian	4702
Custodian - Part Time	Part Time Custodian	4709
Custodian - Subsidized	Subsidized Custodian	4713
Custodian - Substitute	Substitute Custodian	4712
Environmental Coordinator	Environmental Coordinator	4701

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Extra Custodial Assistance	Extra Custodial Assistance	4708
Lead Person	Lead Person	4703
Matron	Matron	4704
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4710-4711
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4714-4799

Job Class Series 4800 - Student Activity Advisors and Coaches

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 4800 account only for the specific jobs that are listed below in the 4800 section.

For ease of reference, the following presents the 4800 Series of Student Activity Advisors and Coaches Support positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Athletic Assistant Coach	Athletic Assistant Coach	4803
Athletic Coaches	Athletic Coaches	4801
Athletic Director	Athletic Director	4806
Athletic Head Coach	Athletic Head Coach	4802
Athletic Intramurals Coach	Athletic Intramurals Coach	4805
Athletic Junior Varsity Coach	Athletic Junior Varsity Coach	4804
Event Assistants and Ticket Collectors	Event Assistants and Ticket Collectors	4808
Officials	Officials	4807
Sports Camp Director	Sports Camp Director	4809
Student Activity Advisors	Student Activity Advisors	4812
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4810-4811
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4813-4899

Job Class Series 4900 - Facilities Maintenance Staff

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 4900 account only for the specific jobs that are listed below in the 4900 section.

For ease of reference, the following presents the 4900 Series of Facilities Maintenance Staff positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Carpenter	Carpenter	4909
Electrician	Electrician	4907
Electrician Technician	Electrician Technician	4908
Facilities Clerk	Facilities Clerk	4912
Foreman	Foreman	4902
Groundskeeper	Groundskeeper	4906
Helper	Helper	4911
HVAC Technician	HVAC Technician	4914
Maintenance and Repair Crew	Maintenance and Repair Crew	4901
Mechanic	Mechanic	4905
Painter	Painter	4910
Plumber	Plumber	4913
Substitute Maintenance	Substitute Maintenance	4903
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	4915-4999
Yard Supervisor	Yard Supervisor	4904

5000 RETIREES, OTHER FORMER EMPLOYEES, and DISABLED INACTIVE EMPLOYEES

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the accounts listed below.

See the UCOA Workbook for the most current listing of validated Retirees Job Classification accounts.

Job Class Series 5100 - Retirees and Other Former Employees

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 5100 account only for the specific jobs that are listed below in the 5100 section.

For ease of reference, the following presents the 5100 Series of Retirees and Other Former Employees positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Administrative	Administrative	5108
Certified Staff	Certified Staff	5101
Non-Certified	Non-Certified	5115
Other	Other	5116
Other Administrative	Other Administrative	5109

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
Retirees on Workers Compensation	Retirees on Workers Compensation	5117
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	5102-5107
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	5110-5114
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	5118-5199

Job Class Series 5200 - Disabled Inactive Employees

Optional Detail Account Use Rule: The detail Job Classification accounts listed below are optional for use by Districts. If used, they must be used as designated. Alternatively, a District may elect to use the 5200 account only for the specific jobs that are listed below in the 5200 section. At present, Job Class 5200 is only used with Object 52105 (Disability).

For ease of reference, the following presents the 5200 Series of Disabled Inactive Employees positions in **Alphabetical Order**.

<i>Reference Name</i>	<i>Account Name</i>	<i>A/C No.</i>
<i>Unassigned</i>	<i>Unassigned. Contact RIDE for Validation.</i>	5201-5299

9000 RESERVED. Reserved for specific uses.

Header Account Rule: This is a Header account for accumulation of totals. Entries are not posted to this account, but to the accounts listed below.

Job Class 9700 - Balance Sheet Transactions

This account is to be used to capture Balance Sheet Object Code transactions.

Job Class 9800 - Revenue Transactions

This account is to be used to capture Revenue Object Code transactions.

* * * * *

District-Defined

Overview

District-Defined is an optional a segment that can be used at the discretion of Districts for items they wish to track separately. This discretion is allowed so long as the required segments are used as designed in the **UCOA Accounting Manual** and use of the segment does not impact the UCOA reporting requirements. There is no minimum or maximum length for this segment, subject only to the capabilities of the District's accounting system.

Several Districts use their accounting system to track areas of Management Responsibility – expenditures that individual Managers are responsible to govern. The intent is to isolate and align budget responsibility and accountability for District Managers.

The UCOA structure includes this feature, which is optional for those that do not need this functionality. The District-Defined field will not be required to satisfy the needs of the UCOA Database, and therefore is **not** a required reporting segment.

Districts may use this segment as long as the other segments are used consistently with the rules and methodologies delineated in this manual. Districts may also add additional segments following this segment as their discretion. These additional segments will not be reported to the UCOA Database.

<i>Description</i>	<i>Structure</i>	<i>Number Methodology Rule</i>	<i>Length</i>	<i>Reportable</i>	<i>Optional</i>
District-Defined	XX	User defined	2 - ??	0	2 - ??

* * * * *

VIII. 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 – Accelegnants 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 25000000 (Indirect Cost Holding Account) may be used as a **Temporary** Holding Account for account for Indirect Costs, but all transactions recorded in Fund 25000000 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:

<i>Number</i>	<i>Name</i>
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	<i>Unassigned. Contact RIDE for Validation.</i>
27000000	<i>Unassigned. Contact RIDE for Validation.</i>
28000000	<i>Unassigned. Contact RIDE for Validation.</i>
29000000	<i>Unassigned. Contact RIDE for Validation.</i>
30000000	Capital Projects Funds
31000000	Financed Projects
32000000	Other Projects
40000000	Debt Service Funds
50000000	Permanent Funds

<i>Number</i>	<i>Name</i>
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

<i>Location Type(XX)</i>	<i>Type of School</i>	<i>School ID (/XXX)</i>
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

<i>Location Type(XX/)</i>	<i>Type of School</i>	<i>School ID (/XXX)</i>
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

<i>Location Type(XX)</i>	<i>Type of School</i>	<i>School ID (XXX)</i>
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:

<i>Location Type (XX)</i>	<i>Other or Type of School</i>	<i>School ID (XXX)</i>
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 (<i>alternative method – refer to Object 59701</i>), 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:

<i>Object Number</i>	<i>Name</i>
➤ 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:

<i>Account Number</i>	<i>Account Name</i>	<i>Applicable Fund Types</i>
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

Segment	Accounts	Notes
Program	20	
Subject	21XX	Subject 2100 Series only
Program	40	
Subject	2701	Subject 2701 only
Program	10 Series, 30, 70, 80, and 90	
Subject	2701	Subject 2701 only
Program	61	Noted Accounts only
Subject	See Note	Any allowable by Object Intersection Rule except for 2100 series and 0600 series

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

Segment	Accounts	Notes
Program	20	
Subject	21XX	Subject 2100 Series only
Program	40	
Subject	2703	Subject 2703 only
Program	10 Series, 30, 70, 80, and 90	
Subject	2703	Subject 2703 only
Program	63	Noted Accounts only
Subject	See Note	Any allowable by Object Intersection Rule except for 2100 series and 0600 series

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

Segment	Accounts	Notes
Program	20	
Subject	21XX	Subject 2100 Series only
Program	40	
Subject	2704	Subject 2704 only
Program	10 Series, 30, 70, 80, and 90	
Subject	2704	Subject 2704 only
Program	64	Noted Accounts only
Subject	See Note	Any allowable by Object Intersection Rule except for 2100 series and 0600 series

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.

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

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 or 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	63202	School Housing Aid – Contra
44301	Restricted Grants-Aid Direct from the Federal Government	64301	Restricted Grants-Aid Direct from the Federal Government - Contra
44501	Restricted Grants-Aid Direct from the Federal Government through the State	64501	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	71110	Regular Salaries - Contra
52301	FICA	72301	FICA - Contra
56101	General Supplies and Materials	76101	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.

<u>A/C No.</u>	<u>Name</u>
-----------------------	--------------------

- | | |
|---------|---|
| ➤ 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 is 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. 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 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).

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. Further, use Function 215 to track “Evidence Based Interventions” for which the research design is acceptable, applied quality data has been analyzed by experts, and for such data has been peer-reviewed.

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 or 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.

<u><i>Account Number</i></u>	<u><i>Account Name</i></u>	<u><i>Applicable Fund Types</i></u>
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

						Job
Fund	Location	Function	Program	Subject	Object	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

<i>A/C No.</i>	<i>Name</i>	<i>Contra A/C No.</i>	<i>Name</i>
43202	School Housing Aid	63202	School Housing Aid – Contra
44301	Restricted Grants-Aid Direct from the Federal Government	64301	Restricted Grants-Aid Direct from the Federal Government - Contra
44501	Restricted Grants-Aid Direct from the Federal Government through the State	64501	Restricted Grants-Aid Direct from the Federal Government through the State – Contra

Example Expenditure Accounts and Expenditure Contra Accounts

<i>A/C No.</i>	<i>Name</i>	<i>Contra A/C No.</i>	<i>Name</i>
51110	Regular Salaries	71110	Regular Salaries - Contra
52301	FICA	72301	FICA - Contra

<i>A/C No.</i>	<i>Name</i>	<i>Contra A/C No.</i>	<i>Name</i>
56101	General Supplies and Materials	76101	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 UCOA prior 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:

<u>School ID</u>	<u>Location Type</u>	<u>Description</u>
➤ 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:

<u>Number</u>	<u>Name</u>
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➤ 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-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 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:

<u>Number</u>	<u>Name</u>
➤ 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 1 below
- 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-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 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-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 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 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 tuition paid 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-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.

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

Number	Name
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

Number	Name
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

Number	Name
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.*

<i>A/C No.</i>	<i>Name</i>
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 – Accelegants 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 – Nonreimbursable 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/Pool/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 – Accelegnants 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 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-District Schools 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 amounts paid 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-District Schools 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.

Section I – Transactions to be Recorded as Revenue – NOT in Object 41990 (Miscellaneous)

Category	Additional Info	Accounting Guidance	Additional Guidance
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)

Section I – Transactions to be Recorded as Revenue – NOT in Object 41990 (Miscellaneous)

Category	Additional Info	Accounting Guidance	Additional Guidance
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.

Section I – Transactions to be Recorded as Revenue – NOT in Object 41990 (Miscellaneous)

Category	Additional Info	Accounting Guidance	Additional Guidance
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.

Section I – Transactions to be Recorded as Revenue – NOT in Object 41990 (Miscellaneous)

Category	Additional Info	Accounting Guidance	Additional Guidance
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

Category	Additional Info	Accounting Guidance	Additional Guidance
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 **2401XXXX** 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 **2403XXXX** 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 **2404XXXX** 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 **2405XXXX** 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 thereafter 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

Segment	Accounts	Notes
Program	20	
Subject	21XX	Subject 2100 Series only
Program	40	
Subject	2701	Subject 2701 only
Program	10 Series, 30, 70, 80, and 90	
Subject	2701	Subject 2701 only
Program	61	Noted Accounts only
Subject	See Note	Any allowable by Object Intersection Rule except for 2100 series and 0600 series

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

Segment	Accounts	Notes
Program	20	
Subject	21XX	Subject 2100 Series only
Program	40	
Subject	2703	Subject 2703 only
Program	10 Series, 30, 70, 80, and 90	
Subject	2703	Subject 2703 only
Program	63	Noted Accounts only
Subject	See Note	Any allowable by Object Intersection Rule except for 2100 series and 0600 series

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

Segment	Accounts	Notes
Program	20	
Subject	21XX	Subject 2100 Series only
Program	40	
Subject	2704	Subject 2704 only
Program	10 Series, 30, 70, 80, and 90	
Subject	2704	Subject 2704 only
Program	64	Noted Accounts only
Subject	See Note	Any allowable by Object Intersection Rule except for 2100 series and 0600 series

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 designated 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:

<u>Number</u>	<u>Name</u>
➤ 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:

<u>Number</u>	<u>Name</u>
➤ 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:

<u>Number</u>	<u>Name</u>
➤ 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:

<u>Number</u>	<u>Name</u>
➤ 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 where 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 |

Segment	Account	Notes
Program	20	
Subject	21XX	Subject 2100 Series only
Program	40	
Subject	2702	Subject 2702 only
Program	10 Series, 30, 70, 80, and 90	
Subject	2702	Subject 2702 only
Program	62	Noted Accounts only
Subject	See Note	Any allowable by Object Intersection Rule except for 2100 series and 0600 series

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:

<u>Account Name</u>	<u>A/C No.</u>
➤ 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

<u>A.C No</u>	<u>Account Name</u>
➤ 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.

Scenarios for Object 53223: INSTRUCTIONAL TEACHERS

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
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	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

Segment	Accounts	Notes
Program	20	
Subject	21XX	Subject 2100 Series only
Program	40	
Subject	2702	Subject 2702 only
Program	10 Series, 30, 70, 80, and 90	
Subject	2702	Subject 2702 only
Program	62	Noted Accounts only
Subject	See Note	Any allowable by Object Intersection Rule except for 2100 series and 0600 series

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:

<u><i>Classified with Property (Object 57000 Series)</i></u>	<u><i>Classified with Supplies (Object 56000 Series)</i></u>
<i>Computers, Laptops, Notebook computers, PDA's, I-Pads, Cameras, Tangible Software</i>	<i>Adding machines, calculators</i>
<i>Monitors, Printers, Projectors, Copiers, Scanners</i>	<i>Computer cables, mouse devices, flash-drive storage devices, monitor stands, mouse pads</i>

<u><i>Classified with Property (Object 57000 Series)</i></u>	<u><i>Classified with Supplies (Object 56000 Series)</i></u>
<i>Desks, File Cabinets, Credenzas</i>	<i>Desktop file holders, diskettes, keyboards, drive storage devices</i>
<i>Athletic equipment such as goal posts, tennis court nets, whirlpools, medical equipment</i>	<i>Athletic supplies such as baseballs, uniforms, medical supplies</i>
<i>Refrigerators, Freezers, Ovens</i>	<i>Food service uniforms and wearing apparel, serving utensils</i>
<i>DVD Players, Televisions, DVR's</i>	<i>Music CD's, DVD's, movies</i>
<i>Machinery such as drill presses, grinders, floor polishers, snow removal equipment, microscopes, typewriters, telephone systems</i>	<i>Small tools, such as hammers, screwdrivers, pliers, wrenches, rakes, shovels</i>

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 are not 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:

<i><u>Classified with Property (Object 57000 Series)</u></i>	<i><u>Classified with Supplies (Object 56000 Series) or Purchased Services (53000 Series)</u></i>
<i>Computers, Laptops, Notebook computers, PDA's, I-Pads, Cameras, Tangible Software</i>	<i>Adding machines, calculators</i>
<i>Monitors, Printers, Projectors, Copiers, Scanners</i>	<i>Computer cables, mouse devices, flash-drive storage devices, monitor stands, mouse pads</i>
<i>Desks, File Cabinets, Credenzas</i>	<i>Desktop file holders, diskettes, keyboards, drive storage devices</i>
<i>Software media such as Microsoft Office that is provided with hard software media, and Software for management systems such as Library and Operations</i>	<i>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</i>

<u><i>Classified with Property (Object 57000 Series)</i></u>	<u><i>Classified with Supplies (Object 56000 Series) or Purchased Services (53000 Series)</i></u>
<i>Athletic equipment such as goal posts, tennis court nets, whirlpools, medical equipment</i>	<i>Athletic supplies such as baseballs, uniforms, medical supplies</i>
<i>Refrigerators, Freezers, Ovens</i>	<i>Food service uniforms and wearing apparel, serving utensils</i>
<i>DVD Players, Televisions, DVR's</i>	<i>Music CD's, DVD's, movies</i>
<i>Machinery such as drill presses, grinders, floor polishers, snow removal equipment, microscopes, typewriters, telephone systems</i>	<i>Small tools, such as hammers, screwdrivers, pliers, wrenches, rakes, shovels</i>

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 Software section 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:

<i>Object Number</i>	<i>Object Name</i>	<i>Tangible Software</i>	<i>Web-based Software</i>	<i>Instruction Related</i>	<i>Operations Related</i>	<i>Technology Supplies</i>
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.

<i>Object</i>	<i>Name</i>	<i>Description</i>
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.

<i>Object</i>	<i>Location Type</i>	<i>Description</i>
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:

<u>Segment</u>	<u>Required Budget Level</u>	<u>Example</u>
Fund	All Funds	21011100
Location	All Locations	03104
Function	<u>Grandchild</u> or <u>Detail</u> Level	111
Program	<u>Child</u> or <u>Detail</u> Level	14
Subject	<u>Parent</u> or <u>Summary</u> Level, except for accounts noted below:	1600
<i>Subject Accounts with Child Level Reporting Requirements:</i>	Hospitalized – Non-Special Education Students	0030
	RIDE Approved CTE Programs (<i>with certain Functions</i>)	1401-14XX
	Special Education	2101-2146
	Adult Education	2701
	Summer Schools	2702
	After School	2703
	Before School	2704
Object	<u>Grandchild</u> or <u>Intermediate Level</u> (note,	55100

<u>Segment</u>	<u>Required Budget Level</u>	<u>Example</u>
	for Budget Only, Actuals are required at the Great-Grandchild Level	
Job Classification	<u>Child or Intermediate Level</u> except for accounts noted below	1100
<i>Job Classification accounts with Grandchild Level Reporting Requirements:</i>	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:

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

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.

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IX. 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.

* * * * *

X. 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
UCOA Positions	1		9	14	17	19	23	28	
	to		to	to	to	to	to	to	
	8		13	16	18	22	27	31	
Download Positions	1	9	12	17	20	22	26	31	
	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

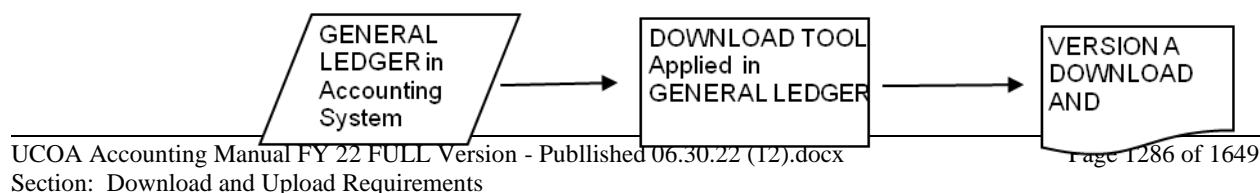
Periodic and Annual Upload Requirements

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.

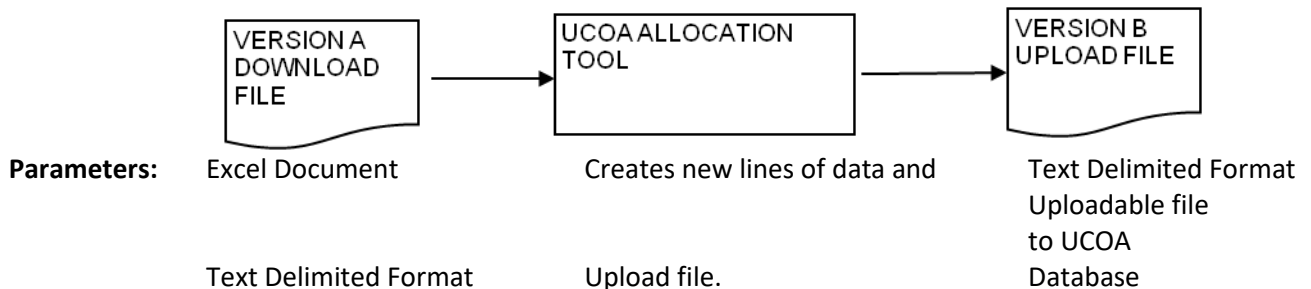
UCOA Upload Process Overview

TO PRODUCE VERSION A DOWNLOAD and the UCOA UPLOAD FILES



Parameters:	31 Character UCOA Trial Balance Format \$ Value represent change for selected period \$ Value represent budget for selected period	Adds 3 character District ID Code Replaces && with 00 for Balance Sheet Accounts Strips out Excluded Accounts Produces 34 Character UCOA file Tool developed by each Accounting System Vendor	Excel Document Text Delimited Format Also used for Allocation for Version B Upload
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TO PRODUCE VERSION B UCOA UPLOAD FILES



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.

* * * * *

XI. Allocations

Overview

Elementary and secondary schools in Rhode Island spend millions of dollars to provide a high-quality education for its students. In accounting for these dollars, it is important to identify not only the types of expenditures (e.g., salaries, books, equipment) but also other specific objectives or purposes of those expenditures (e.g., regular education, special education, Career and Technical education, school location, individual subject). Cost accounting is the means whereby this important identification of all costs can be accomplished. Because the UCOA code structure is comprehensive, Districts are able to include cost information in the coding of most transactions.

For example, when costs are being assigned to programs, many costs are easily identifiable within a specific program and can be charged to that program's goal at the time of expense, especially costs that apply to a single program (e.g., an elementary classroom teacher's salary). But for certain types of costs, Districts may prefer to accumulate them in the **"Allocation Holding Account"** specifically set up to capture this data for later distribution within the segments of the UCOA.

Accounting systems are designed to capture expenditures by where financial resources came from, who has authority to spend those resources, and for what purpose were they spent (salaries, books, transportation, etc.). The UCOA will also capture expenditures by Program, Function, Location, Subject, and Job Classification.

However, UCOA will only capture those costs that are directly related to these areas. Capturing an allocation of indirect costs is beyond the ability of most accounting systems and not the best use of the General Ledger. Using allocation techniques is a method whereby certain indirect costs can be distributed for these types of activities.

Costs are to be allocated using the methods noted below to segments in the UCOA: Location (Allocation Holding Account 99|999 or 08|999, Program (Allocation Holding Account 99), and Subject (Allocation Holding Account 9900).

Another segment, Job Classification, contains costs for Compensation and Employee Benefits in accounts other than Job Class 0000. Job Class 0000 is reserved for all costs not related to Compensation and Employee Benefits.

Cost Distribution Methods

Costs are to be charged or allocated to specific accounts within each segment using one of two methods:

Direct Method. These are costs that are charged directly to an individual account within a segment at the time of expense. There are three Direct allocation methods available as noted below.

Direct Method 1	Charges recorded directly from the payroll system to Compensation Costs for all Segments. <u>This is Mandatory.</u>
Example Accounts	51110 Regular Salaries 51201 Regular Overtime

Direct Method 2	Costs charged directly or allocated to Benefits Costs based on Salary totals.
Example Accounts	52101 Health and Medical Premiums 52112 Uniform Allowance

Direct Method 3	Charges recorded directly from supporting transactional documents.
Example Accounts	53706 Catering/Food Reimbursement 54203 Custodial Services

UCOA Allocation Methods

These are costs that are accumulated in the Allocation Holding Accounts and are subsequently distributed within each segment on the basis of one of the assigned allocation methods available as noted below.

Weighted Payroll	Allocation of Benefit Costs based on prorata amounts of Base Pay only by Fund/Subfund.
Example Accounts	52109 Medical Buyback Payments 52301 FICA

Weighted Students	Allocation of Expenditures based on prorata number of applicable Students.
Example Accounts	53202 Speech Therapists 56101 General Supplies and Materials

Weighted Teachers	Allocation of Expenditures based on prorata number of applicable Teachers.
Example Accounts	51135 Retroactive Salary 53303 Conferences/Workshops

Weighted Square Feet	Allocation of Expenditures based on prorata amounts of applicable Square Feet of each Location.
Example Accounts	54201 Rubbish Disposal Services 54403 Telephone

Weighted Meals	Allocation of Expenditures based on prorata number of Meals served at each Location.
Example Accounts	55701 Food Service Contractors 55704 Food Storage Fees

Weighted Transportation	Allocation of Expenditures based on prorata number of applicable students riding buses at each Location.
Example Accounts	551111 Transportation Contractors 54314 Maintenance and Repairs – Student Transportation Vehicles; Service Agreements and Contracts

UCOA Allocation Rules

Allocation Methods are determined based on a reasonable and logical basis for allocating costs, such as number of students, number of teachers, etc. Allocation Methods to be used for each account will be based on the content of each account. Each Expenditure account was analyzed and assigned allocation methods where appropriate for the content of each. Refer to the section on Expenditures for specific assignments of allocation methods to be used for each Expenditure account.

In order to achieve the goals of allocating costs to specific segment accounts, the following rules MUST be followed by all Districts.

- Salaries MUST be charged directly to all segments.
- Salaries and related Benefits must be charged to the same Fund and Subfund - these cannot cross funds. 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.

- Allocations based on payroll must be based on the applicable subsets to match the type of benefits.
- To use allocation methods, each District must utilize the Allocation Holding Accounts set up in the UCOA for this purpose.
- Direct allocations are allowed in other areas where the data are available, or where permissible, the identified Allocation Method can be used.
- The Job Classification segment MUST be charged Directly for Compensation (51000 Series) using the Direct-1 Method. Benefit costs (52000 Series) are to be allocated using the Weighted Payroll Method.

Data Required for UCOA Allocation Tool

To use Allocation methods, each District must provide a spreadsheet with the information noted below. Specific information is required for each segment as described. The name of the District and the Fiscal Year to which the data is applicable should appear at the top of the document.

Segment	Data Source	Description
Location	Payroll	Amount of Object 51110 Salaries Costs for each Location EXCEPT 99999 and 08999
Location	Meals	Number of Meals Served at each School Location
Location	Square Feet	Total Number of Square Feet in Each Location
Location	Students	Total Number of Students (ADM) in each School Location
Location	Teacher	Total FTE's (Full Time Equivalents) of Teachers in each School Location
Location	Transportation	Total Number of Students Riding Buses at each School
Program	Payroll	Amount of Object 51110 Salaries Costs for each Program EXCEPT 99
Program	Students	Total Number of Students (ADM) in each Program
Program	Teacher	Total FTE's (Full Time Equivalents) of Teachers in each Program
Subject	Payroll	Amount of Object 51110 Salaries Costs for each Subject EXCEPT 9900
Subject	Students	Total Number of Students (ADM) in each Subject
Subject	Teacher	Total FTE's (Full Time Equivalents) of Teachers in each Subject

UCOA Allocation Tool and the UCOA Database

Other than Allocation related to Payroll costs, use of other Allocation Methods are not required to be used, but may be used at the discretion of the District.

Refer to Chapters VIII and X for more information on Allocation Tools and the UCOA Database.

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XII. Common Report Requirements

Overview

With the advent of the Uniform Chart of Accounts and the rules and regulation of the UCOA Accounting Manual, Districts and Charter Schools will be maintaining their financial records in a similar manner.

Each District maintains their own accounting system and each have unique reporting requirements to meet their own specific needs. To provide more comparability between Districts, each District will be required to make available to the public certain selected reports that are identified and specified in the UCOA Accounting Manual.

Those reports are as follows:

- Budget Variance Report – Revenue
- Budget Variance Report – Expenditures
- Job Classification Compensation and Employee Benefits Report
- Budget Revisions Report – Revenue
- Budget Revisions Report – Expenditures

The content and format of each report can be found in the UCOA Workbook.

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XIII. Independent Audit Requirements

Overview

Each municipal school district, regional school district, collaborative, or charter school, which is required to adopt the Uniform Chart of Accounts (UCOA), shall have additional compliance testing procedures designed to assess compliance with UCOA requirements and the entity's effectiveness of internal control over compliance with those requirements. The auditors engaged to perform the annual audit of the entity shall also be engaged to report on their tests of compliance with UCOA requirements in an agreed-upon procedures compliance attestation format.

A minimum sample of transactions shall be selected and tested for compliance with UCOA provisions. Additionally, selected UCOA compliance requirements shall be included within the agreed-upon procedures compliance work program.

The Municipal School District, Regional School District, Collaborative, or charter school shall provide the agreed-upon-procedures report along with the entity's audited financial statements to the Rhode Island Department of Education (RIDE) and the Office of the Auditor General by December 31 or at the conclusion of the annual audit if an extension has been approved by the Auditor General. For School Districts, Regional School Districts, Collaboratives, or Charter Schools which have adopted a fiscal year end other than June 30, the agreed upon procedures report shall also be provided by December 31 for the activity related to the year ended on the preceding June 30.

Compliance Testing Requirements

Please contact the Office of the Auditor General to ascertain the current testing and reporting requirements.

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XIV. 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

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
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
Accounting for 230 day Student	FAQ302	Subject 2104; 230 Day Student; IEP; Paraprofessional
Accounting for Bulk Purchases of Paper	FAQ306	Location 99999; Program 99; Subject 9900; Object 56101; Bulk Purchases; Allocation Methods
Accounting for Capital Leases	FAQ340	Object 45501; Object 54602; Object 54603; Object 58310; Object 58315; Object 58320; Object 58325; Debt Service Payments; Capital Leases
Accounting for Disability Benefits for Inactive Disabled Employees	FAQ324	Location 00000; Program 00; Subject 2500; Object 52105; Job Classification 5200; Disability Insurance; Disabled Active Employees
Accounting for Equipment as an Asset or Supply	FAQ295	Object 56000 Series; Object 57000 Series; Equipment; UCOA Capitalization Policy; UCOA Tangible Personal Property Policy
Accounting for Grants and Donations received from a Pass-Through Agency	FAQ389	Grants; Donations; Pass-Through; Fund Type 21; Fund Type 22; Fund Type 23; Fund Type 24; Object 41925
Accounting for Insurance Deductible	FAQ301	Object 54300 Series; Insurance Deductible; Insurance Reimbursement; Repairs and Maintenance

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
Accounting for Nurses related to Adult Education, Summer School, After School; and Before School Activities	FAQ315	Function 216; Program 61; Program 62; Program 63; Program 64; Subject 2701; Subject 2702; Subject 2703; Subject 2704; Job Class 1712; Nurses; Special Education
Accounting for Professional Development Reference Materials for Principals	FAQ346	Function 511; Object 56403; Professional Development; Reference Materials; Principals
Accounting for Sabbaticals programs	FAQ282	Object 51134; Sabbaticals; Function 223
Accounting for the Purchase of an Office Trailer	FAQ297	Object 57201; Office Trailer; Building Purchase
Accounting for Youth Work Experience Training Program	FAQ300	Job Classification 4633; Youth Work Experience; Student Interns; Summer School
Accounting Rules for Short-Term and Long- Term Substitute Teachers	FAQ319	Job Classification 1294; Short Term Substitutes; Long Term Substitutes
Accounting for the Purchase of Kitchen Equipment	FAQ296	Object 57305; Contra Accounts; Kitchen Equipment
Additional Compensation paid to Athletic Coaches and Extracurricular Advisors; Use of Job Classification 1800 and 4800 accounts related to Athletic Coaches	FAQ278	Job Classification 1800; Job Classification 4800; Object 51110; Object 51404; Coaching Salaries; Stipends
Administrative Personnel and the Location Segment	FAQ125	Location Type 02; Location Type 01; Location 01300 ; Administrative Personnel
Adult Education Requirements; Adult Education Classes versus Administrative Costs; FY 2010-11 Mandatory Use Requirements	FAQ236	Adult Education; School Location 906; Location 14906; Program 61; Subject 2701
Adult Education, Summer School, Before School, and After School Subjects with SPED Programs	FAQ360	Adult Education; Summer School; After School Programs; Before School Programs; Special Education; Subject 2701; Subject 2702; Subject 2703; Subject 2704; Essence of the Flavor Concept

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
Affiliated Agencies Transactions	FAQ26	Affiliated Agencies; Tax Identification Number; Fund Type 90; Fund Type 2406; Balance Sheet Transactions; Custodial Funds
After School activities related to Program and Subject Accounts	FAQ249	After School Programs; Program 63; Program 90; Subject 2703
After School Athletic Programs	FAQ18	After School Athletic Programs; Career and Technical Education; Program 90
Agency Funds and Custodial Funds	FAQ7	Agency Funds; Custodial Funds; Fund Type 90; Fund Type 2406
Allocating costs to Clerks between Functions	FAQ305	Function 214; Function 512; School Clerks; 20% Hands-On Rules
Allocating Costs when Allocation Accounts are not allowed	FAQ299	Location Accounts; Object Series 57300; Allocation Accounts
Allocation Holding Accounts for School Location Types	FAQ373	Allocation Holding Accounts; Limited-Use Allocation Holding Accounts for School Types; Location 03999; Location 04999; Location 05999; Location 08999; Location 99999
Allocation Holding Accounts where School-based Allocation Holding Accounts must be used instead of the General Allocation Holding Account	FAQ414	Allocation Holding Accounts; Allocation Holding Accounts for School Types; Location 08999; Location 99999
Allocation Method for Job Classification Accounts	FAQ47	Weighted Payroll Allocation Method; Job Classification Accounts
Allocation Methods	FAQ140	Allocation Methods; Object Accounts
Allocation of Costs in Location 02600	FAQ352	Location 02600; Transportation; Allocation Holding Accounts
Allowable Functions for Evaluations in Object 53213	FAQ333	Function 531; Object 53213; Teacher Evaluations; Staff Evaluations
Alternative Methods of Accounting for LEA of Record Transactions	FAQ262	Emerging Issue 2010 – 1; LEA of Record; Recipient Districts; Contra Accounts; Perkins
Amended Object Intersection Rules for Class Coverage and Salaries of Substitutes	FAQ288	Object 51339; Object 51115

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
Appointment of Substitute Teacher to a Permanent Position	FAQ149	Substitute Teachers; Long Term Substitute Teachers; Appointment to Permanent Position; Object 51110; Object 51115; Function 111; Function 112; Job Classification Accounts; Subject Accounts
Architectural Services for Capital Project; New Buildings versus Renovations	FAQ183	Function 422; Function 321; Object 53406
Assessment Data Activities	FAQ159	Function 241; Assessment Data
Assignment of new account numbers by RIDE	FAQ2	Account Numbers; Fund Accounts; Location Accounts; Function Accounts; Program Accounts; Subject Accounts; Object Accounts; Job Classification Accounts
Assistant Principals for Guidance and the Function Segment	FAQ76	Guidance and Counseling; Function 211; Function 511
Athletic Coaches and Private Funding for Compensation	FAQ248	Coaching Salaries; Special Revenue Funds; Fund Type 2406
Athletic Supplies used for Athletics	FAQ280	Object 56101; Object 56116; Athletic Supplies; Function 213; Program 80; Program 90; Subject 2200 Series
Athletics in the Subject Segment	FAQ21	Subject Accounts; Athletic Subjects; Coed; Interscholastic Athletic Competition Guidelines
Attendance Officer and the Location Segment	FAQ126	Attendance Officer; Location 01400
Audit preparation costs	FAQ169	Audit; Accounting Services; Object 53406
Background Checks for Volunteers	FAQ162	Function 214; Background Checks; Volunteers
Bad Debt Expense	FAQ269	Bad Debt Expense; Function 312; Function 332; Location 02100; Locations 02700; Object 58902; Object 11000; Object 12000; Object 13000
Bond Costs	FAQ234	Bond Costs; Capitalized Interest

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
Bond Payments	FAQ79	Bond Payments; Object 58311; Object 58322; Fund Type 40; Fund Transfers
Bus Acquisitions and the Function Segment	FAQ275	Function 311; Function 422; Bus Purchases
Bus Passes for Students riding Public Transportation to other Locations	FAQ217	Bus Passes; Function 431; Function 311; Object 55110
Capital Asset versus Supplies	FAQ214	UCOA Capitalization Policy; Equipment vs. Supplies; Object 57000 series; Object 56000 series; UCOA Tangible Personal Property Policy
Capital Projects and Maintenance Costs related to the Source of Funding	FAQ267	Function 422; Function 311; Object 57300 Series; Object 54300 Series
Capital Projects used for Repairs and Maintenance and Capital	FAQ228	Function 422; Function 321; Object 54300 series; Repairs and Maintenance; Capital Projects Fund
Career and Technical Education Centers (CTE's); Program and Subject Segments	FAQ364	Career and Technical Education Centers; CTE's; Program 10; Program 30; Subject 1400 Series
Catering Restrictions	FAQ88	Object 53706; Program 99; Subject 9900; Catering
Certification Test for Special Education Aides	FAQ129	Special Education Aides; Certification Test; Object 52903; Object 52917; Location 01400; Location 01405; Function 232; Subject 2100 Series; Job Classification Accounts
Certified Nursing Assistant Course	FAQ55	Object 53218; Object 53220
Charge-backs for Sick Days, Jury Duty, and Military Duty	FAQ63	Sick Days; Jury Duty; Military Duty
Choosing Compensation Accounts related to Substitutes used in Summer School	FAQ273	Substitute Teachers; Substitutes; Object 51115; Object 51338; Order of Precedence; Accounts which "Trump"; Summer School
Co-curricular – Athletics activities and Co-curricular – Non-Athletics activities in Elementary Schools	FAQ270	Subject 2200 Series; Subject 2300 Series; Location Type 03; Elementary Schools

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
Commissions paid by Third-Party Vendors	FAQ251	Commissions from Vendors; Special Revenue Funds
Comparison of Functions 214 and 216	FAQ287	Function 214; Function 216; Subject 2500; Subject 0000; Subject 2100 Series
Compensation costs for Parent Teachers Conferences and Senior Projects	FAQ304	Object 51113; Professional Days; Professional Development; Parent Teacher Conferences; Senior Project; E Portfolio; 20% Hands-On Rule
Computer Leases	FAQ388	Computer Leases; Capital Leases; Operating Leases; Chromebooks; Function 421; Object 54602; Object 54603; Object 57309
Conferences and Workshops Related Costs	FAQ222	Conferences and Workshops; Object 53303; Object 53706, Object 55800 series; Object 55809
Consultant engaged to perform Principal duties for short periods	FAQ332	Function 511; Object 53101; Independent Consultants
Consultant who Attends Training Sessions	FAQ382	Training for Non-Employees; Professional Development; Function 222; Object 53301
Contra Accounts	FAQ252	Contra Accounts; Charter Schools; Depreciation
Contracted Professional and Technical Services	FAQ30	Contracted Services; Purchased Educational Services; Object 51000 Series; Object 53200 Series; Object 53205; Object 53223; Object 53225; Job Classification Accounts
Control Account Numbers	FAQ307	Object 69999; Object 79999; Revenue Control Account; Expenditure Control Account
Copier Rental Charges	FAQ29	Object 54602; Copier Rental
Costs for a Parent and a Child to attend a Conference	FAQ335	Object 53303; Object 55807; Object 55808; Parent Travel; Student Travel; Conferences and Workshops
Costs for Student Evaluations	FAQ334	Subject 2100 Series; Subject 0000; Object 53220; Student Evaluations; Assistive Technology Needs

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
Costs related to Professional Development Trainers	FAQ376	Professional Development; Stipends; Trainers; Follow the Topic Concept; Object 51302; Object 51303; Object 51304; Object 53301
Coverage for Lunch Duty and Recess	FAQ309	Function 214; Function 312; Subject 2500; Object 51110; Job Classification 4626; 20% Hands-On Rule; Lunch Duty; Recess Duty
Credit Recovery Program and the Program Segment	FAQ243	Extended School Day Programs; Program 13; Credit Recovery Program
Curriculum Directors in the Subject Segment	FAQ57	Curriculum Director; Subject 0000; Subject 2500; Function 221
Debt Service Funds	FAQ6	Debt Service Funds; Fund Type 40
Deficit Reduction Payments to repay prior Deficits	FAQ78	Deficit Reduction Payments
Deficits and Surpluses in Funds other than the General Fund	FAQ246	Deficits and Surpluses; General Fund
Definition of a Substitute; Substitutes Job Classification Account List	FAQ147	Definition of a Substitute; Job Classification Accounts; Substitutes Job Classification Account List
Definition of an Out-of-District Location	FAQ342	Location Type 08; Location 15902; Function 431; Out-of-District Locations
Dental Screenings Performed for Private Schools	FAQ355	Object 53412; Dental Screenings; Location Type 08; Function 216; Function 431; Program 50
Department Heads and the Job Classification Segment	FAQ272	Department Heads, Job Classification 3100; Job Classification 3300; Job Classification 3400
Department Location Accounts	FAQ8	Location Accounts; Location 01100; Location 01109
Department Reorganization and the Subject Segment	FAQ244	Department Heads; Subject 9900
Diesel Fuel and the "Follow the Bus" Concept	FAQ220	Object 56203; Function 213; Function 311
Differences between Non-Technology-Related Maintenance	FAQ128	Object 54310; Object 54312; Contracted Services; Service Agreements; Object 54300 Series;

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
and Repairs and Maintenance and Repairs – General		One-Time Effort; On-Going Obligation
Differentiating Equipment and Supplies	FAQ67	Object 57305; Equipment; Object 56000 Series; Object 57000 series; UCOA Tangible Personal Property Policy
Disposal of Hazardous Waste	FAQ37	Hazardous Waste; Object 54201
Donations and Contributions authorized by the School Committee	FAQ145	School Committee; Donations; Discretionary Income/Contributions; Object 58102; Object 58901
Donations by PTA's, PTO's, and other Agencies and Individuals	FAQ314	Fund Type 24; Object 41920; Donations; PTA's; PTO's; Fund Type 90; Fund Type 2406; Raffle Sales
Dual Language Classes in the Subject Segment	FAQ279	Program 40; Subject 0600; Subject 0010; Dual Language Classes
Early Intervening Services and Response to Intervention	FAQ325	Program 14; EIS; Early Intervening Services; RTI; Response to Intervention
Early Retirement Incentive Payments	FAQ227	Early Retirement Incentive Payments; Object 51328; Object 51327
Electronic Communications and Face-To-Face Teaching	FAQ201	Electronic Communications; Salaries and Benefits; Object 53221
Electronic Databases for Library Usage	FAQ173	Electronic Databases; Object 56404; Object 56407
Electronic Textbooks and E-Readers	FAQ258	Object 56409; Electronic Textbooks; E-Readers
Encumbrances; GAAP	FAQ237	Encumbrances; GAAP
Enterprise Activities and Community Service Activities	FAQ415	Enterprise Activities; Community Programs
Equipment Rental Costs	FAQ146	Equipment Rental; Object 54312; Object 54602; Object 54300 Series
E-Textbooks and E-Readers	FAQ369	Electronic Textbooks; E-Readers; Object 56409; Object 57309
Example Account Entries for Accounting for Substitutes	FAQ155	Substitute Teachers; Substitutes; Substitute - Example Account Entries

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
Extra Class Pay	FAQ36	Extra Class Pay; Object 51110; Location Accounts; Function Accounts; Program Accounts; Subject Accounts; Job Classification Accounts
Frequently Asked Questions and FAQ Numbers	FAQ0	FAQ's; Frequently Asked Questions; FAQ Numbers
Fees Charged for a Virtual Learning Academy	FAQ323	Fund Type 10; Fund Type 60; Virtual Learning Academy
Fees charged for Student Activities	FAQ54	Student Fees; Object 41702; Object 41707; Object 41990
Food Service Contractors	FAQ65	Object 55701; Food Service Contractors
Foreign Language Teachers and Job Classification Accounts	FAQ43	Job Classification Accounts; Teacher of Foreign Language
Foundation and Corporation Grants account numbers	FAQ5	Fund Accounts; Foundation Grants; Account Names
Function 000	FAQ16	Function 000; Function Accounts
Function 200 series and related Object Intersection Rules and General Rules	FAQ122	Function 200 Series; Object 54406; Object 57306; Function 221; Subject 0000; Object Intersection Rules; General Rules; Order of Precedence
Function 311 used for costs related to persons other than Students and with Locations other than Schools	FAQ411	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
Function 311 with Object 55201	FAQ399	Function 311; Object 55201
Function 512 and related Object Intersection Rules and General Rules	FAQ121	Function 512; Subject 0000; Object 54406; Object 57306; Object Intersection Rules; General Rules
Function Accounts usable with Location Types 00, 01, and 02	FAQ401	Location Type 00; Location Type 01; Location Type 02; Function Accounts
Functions 331 and 332 with School Locations	FAQ409	Function 331; Function 332, School Locations
Fund Balance Accounts	FAQ292	GASB 54; Fund Balance Accounts

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
Fund Transfers	FAQ27	Transfers In; Transfers Out; Object 45200 series; Object 59100 series; Object 60000
Funds with many Donors for a Specific Purpose	FAQ215	Source of Revenue or Use of Funds; Sub funds
Goods and Services Purchased from Collaboratives	FAQ207	Object 55900 Series; Collaboratives
Grades 4-6 in Middle Schools	FAQ226	Subject 0006; Subject 0007; Subject 0008; Location Type 04
Graduation by Proficiency Teachers and the Function Segment	FAQ95	Function/Job Classification Matrix; Function 111; Function 241; Graduation by Proficiency
Grants from RIDE; Assignment of new account numbers by RIDE	FAQ4	Fund Accounts; Grants; Accelerants
Guidance on the use of Program 00 and Program 10	FAQ283	Program 00; Program 10
Guidance provided to Students and Subject 0800	FAQ84	Subject 0800; Guidance as a Subject; Function 111; Function 211
Homebound or Hospitalized Students	FAQ14	Special Education Students; General Education Students; Hospitalized Students; Homebound Students
Homebound Students and the Location Segment	FAQ61	Homebound Students; Location 07905
Homebound Students and the Location Segment	FAQ163	Homebound Students; Location 07905
IDEA Funds in the Program and Subject Segments	FAQ59	Program 50; IDEA Funds; Subject 2100 Series
IEPs for Behavioral Issues	FAQ303	Program 12; Program 20; IEP; ALP; Alternative Learning Program
Implementing STEM and Humanities and Technology 1:1	FAQ374	STEM; Technology 1:1
Indirect Cost Accounts and Fund Transfer Accounts	FAQ264	Indirect Cost Accounts; Object 60000; Object 43107; Object 44107; Object 45200 Series; Object 59100 Series
Indirect Costs – Optional Use of Fund 25000000	FAQ46	Fund 25000000; Indirect Cost Holding Account
Instructors using Technology	FAQ144	Web-based Software; Function 121; Function 122
Interest Rate Swap	FAQ192	Interest Rate Swap; Object 41530

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
Interim Reporting of Temporary Holding Accounts	FAQ139	Temporary Holding Accounts; Interim Reports
Internship for Teacher to become an Administrator	FAQ386	Internships; Training; Academic Fellowships; Substitute Teachers; Professional Development; Function 221; Function 222; Object 51115; Object 51140
Job Classification Account Requirements for various types of Transactions	FAQ40	Job Classification Accounts; Job Classification 0000; Job Classification 9700; Job Classification 9800; Revenue Transactions; Balance Sheet Transactions; Object 51000 series; Object 52000 series
Job Classifications for Class Coverage for “Regular Teachers”	FAQ320	Object 51339; Job Classifications 1295 – 1299; Class Coverage; Teachers
Library and Media and the Function and Subject Segments	FAQ276	Function 212; Subject 2600 Series; Essence of the Flavor Concept
License and Permit Fees	FAQ120	Object 58104; Function 321; License and Permit Fees
Life Insurance processing fees	FAQ141	Function 331; Function 332; Life Insurance; Object 52102
Light Bulbs Expenses and the “Follow the Student” Concept	FAQ168	Light Bulbs; Function 122; Function 212
Locating General Rules in the UCOA Accounting Manual	FAQ260	General Function/Subject Rules; General Rules
Location 00000 Uses	FAQ312	Location 00000; Object 54300 Series; Object 54904; Object 55121; Object 56215; Vehicle Maintenance; Vehicle Expenditures; Equipment; Repairs and Maintenance; Athletic Field; Office Storage Facilities
Location 02400 used with Subject 2000	FAQ356	Location 02400, Subject 2000; Technology; Technical Education
Location Account for Summer and other Camps	FAQ380	Summer Camp; Community Programs; Transportation; Location 17000; Function 433; Program 80; Subject 2500

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
Location Account to be used for Officials/Referees	FAQ337	Officials; Referees; Object 53416
Location Types 01 and 02 with Transportation Object Accounts	FAQ274	Object 51110; Object 55111; Object 55120; Object 55121; Location Type 01; Location Type 02; Function 311; Function 431
Long-Term and Short-Term Substitute Teachers in Elementary Schools	FAQ235	Long Term Substitute Teachers; Short Term Substitute Teachers; Substitute Teachers; Subject 0000; Elementary Schools
Long-Term and Short-Term Substitutes and the Location, Function, Program, and Subject Segments	FAQ151	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
Long-Term and Short-Term Substitutes Salaries and Benefits	FAQ148	Long Term Substitutes; Short Term Substitutes; Object 51110; Object 51115; Object 52000 Series
Maintenance and Repairs Expenditures and Subject Segment Restrictions	FAQ51	Object 54320; Repairs and Maintenance
Medicaid Reimbursements	FAQ24	Medicaid Reimbursements; Object 44202; General Fund
Medical Payments related to Retirees	FAQ81	Retirees; Medical Waiver Payments; Health Premium Payments; Object 52109; Object 52122; Job Classification 5100
Medical Supplies used by Nurses and the Subject Segment	FAQ238	Function 216; Nurses; Medical Supplies; Object 56115; Subject 0000; Subject 2500; Subject 2100 series
Motel/Conference Room Rental	FAQ93	Object 53703; Object 54601; Object 55800 Series; Function 221; Accreditation
New Building Construction and the Location Segment	FAQ191	Building Construction; Location 00003
New Roof costs	FAQ230	Topics: Object 54501; Object 57202

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
Newport Region SEP- Special Accounting Rules	FAQ291	Newport Region SEP; NCRSEP; Special Accounting Rules
Non-Certified Substitute Teachers in the Function Segment	FAQ255	Job Classification 4613; Substitute Teachers – Non Certified; Substitute Teachers; Function 112; Function 113; Function 111
Non-Certified Teachers used with Function 113 and Object 51339	FAQ363	Substitute Teachers - Non Certified; Function 112; Function 113; Object 51339; Job Class 4600 Series
Non-Public and Private Schools conducting classes in District Schools	FAQ343	Location Type 08; Function 431; Subject 2100 Series; Subject 0000; Object 55630; Job Classification 0000; Non-Public Schools; Private Schools; District Schools
Non-Public School Textbooks	FAQ80	Location 08902; Object 56406; Non-Public School Textbooks
Non-Public Schools and Program 50	FAQ179	Program 50; Function 431; Subject 2100 Series
Nurses - Per-diem and Long-Term Substitutes	FAQ188	Nurses; Job Classification 1716; Job Classification 1717
Object 44103 (JROTC Reimbursement)	FAQ328	Object 44103; JROTC Reimbursements; General Fund
Object 51339 Rules	FAQ353	Object 51339; Substitute Teachers
Object 55809 and the Location and Function Segments	FAQ404	Object 55809; Function Accounts; Location 14906; Location 17000
Object and Function accounts for Student Information Systems – Purchased vs. Licensed	FAQ338	Function 214; Object 53502; Object 57311; Student Information Systems
Object and Function used for Transition Services	FAQ358	Object 53218; Student Assistance; Transition Services
Object Child-level Accounts	FAQ132	Object 56200 Series; Detail Level Accounts
Object for Private Pensions – Defined Benefit and Defined Contribution	FAQ366	Object 52204; Object 52214; Defined Benefit Plan; Defined Contribution Plan
Object for the Purchase of a Greenhouse	FAQ347	Object 57201; Greenhouse; Building Purchase
Object related to Summer School for employees only hired for Summer School	FAQ385	Summer School; Object 51110; Object 51338

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
Object to use for Athletic Trainers	FAQ336	Function 213; Object 53403; Athletic Trainers
Objects 53414 and 56116 with Location 99999	FAQ359	Object 53414; Object 56116; Location 99999; Location 04999; Location 05999; Accounting for Location Accounts
Objects Classified as “Optional Use”	FAQ403	Optional Use Accounts; Object 51100 Series; Object 51200 Series; Object 51300 Series
OPEB Payments in Object 52200 Series	FAQ390	OPEB; Object 52200 Series; Retiree Benefits
Order of Precedence of UCOA Rules	FAQ142	Object Intersection Rules; General Rules; Guidelines; Function/Job Classification Matrix; Account Strings; Order or Precedence
Order of Selection in Building Account Strings	FAQ261	Account Selection Order; Account Strings; Building an Account String
Outreach Program costs and the Location Segment	FAQ133	Location 01300; Outreach Programs
Paid Administrative Leave	FAQ202	Administrative Leave; Object 51110; Object 51322
Paint Expenses and the Function Segment	FAQ118	Object 56214; Function 122; Paint
Paraprofessionals and the Function Segment	FAQ241	Function 113; Function 232, Special Education Paraprofessionals
Paraprofessionals assigned to Section 504 Students	FAQ311	Function 232; Paraprofessionals; Section 504; Special Education; Personal Care Attendants
Pass-Through Expenditures related to Function 431 and Program 50	FAQ263	Emerging Issue 2010 – 2; Function 431; Program 50; Tuition; Transportation
Patient Centered Outcome Research Fee	FAQ377	Affordable Care Act; Patient Centered Outcome Research Fee; PCORI Fees; Object 58105
Payments for Debt Service and Retiree Benefit Costs	FAQ284	Debt Service Payments; Retiree Benefits; Location 02001; Location 16000; Location 18000
Payroll Expenses and use of the Balance Sheet	FAQ136	Accounting for Payroll Expenses; Withholding Accounts

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
Performance Based Compensation	FAQ189	Performance Based Compensation; Object 51335
Plants and Grounds Supplies	FAQ131	Object 56211; Plants and Grounds Supplies
Postage Meter Expenses	FAQ82	Postage Meter; Object 54602
Preschool Classes housed in a High School	FAQ400	Preschools; High School; Separate Facilities; Shared Facilities; Location Type 09
Pre-Validation Tool	FAQ375	Pre-Validation Tool
Printing costs for Teacher Contracts	FAQ124	Object 55501; Function 531; Printing
Private Pension Plan Expenses	FAQ28	Private Pension Plan; Object 53405
Proctoring Exams; Stipends	FAQ97	Proctoring Exams, Function 241; Program 10; Subject 0000; Teachers; Stipends; Object 51401; Job Classification Accounts
Professional Days and Professional Development Training	FAQ32	Professional Development; Professional Days; Object 51110; Object 51113; Object 51302; Object 51303
Professional Development Costs and the Subject Segment	FAQ290	Object 51113; Object 51304; Object 51302; Object 51303; Object 53301; Subject 0000; Subject 2500; Professional Development; Professional Days
Program 40 and Subject 0600	FAQ229	Topics: Subject 0600; Program 40
Program 99 used with Compensation Objects	FAQ406	Program 99; Object 51113; Object 51135; Object 51302; Object 51303
Program and Subject accounts related to Summer School, After School and Before School activities	FAQ383	Dual Identification Concept; Summer School; After School Programs; Adult Education; Essence of the Flavor Concept; Special Education, Program 20; Program 40; Program 62; Program 63; Subject 0600; Subject 0601; Subject 0602; Subject 2100 Series; Subject 2701; Subject 2702; Subject 2703; Subject 2704
Program Fees Earned	FAQ212	Object 44502; Program Fees Earned

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
Reimbursements to Employees for Food	FAQ38	Employee Reimbursements; Object 53706; Food Reimbursement
Remediation Skills	FAQ372	Remediation Skills; Function 215; Academic Interventions
Remodeling Costs for Facilities shared with a Town	FAQ413	Bond Costs; Shared Facilities; LEA of Record
Repairs and Maintenance with and without Service Agreement Contracts	FAQ250	Object 54310; Object 54320; Object 54300 Series
Requirements for using the Uniform Chart of Accounts	FAQ1	Uniform Chart of Accounts; UCOA Use Requirements
Retiree Benefits and the Function and Job Classification Segment	FAQ187	Retiree Benefits; Function 432; Job Classification 5100
Use of Allocation Holding Accounts for Health Insurance Premiums	FAQ130	Health Insurance; UCOA Allocation Tool; Object 52100 Series; Allocation Holding Accounts; Function 432; Subject 2500; Job Classification 5100; Job Classification Accounts; Retirees
Retirees used in Substitute roles	FAQ256	Retirees used as Substitutes; Substitute Teachers; Substitutes; Object 51115
Retroactive Pay	FAQ198	Retroactive Pay; Job Classification 0000; Object 51135; Function 441
Retrofit work for which rebates were received	FAQ298	Retrofit Work; National Grid; Rebates
Revenue Account for Tuition received from the State	FAQ357	Object 41360; Tuition
Revenue accounts to use with Fund Type 24	FAQ354	Fund Type 24; Local Revenue Sources; Object 41920; Object 41924; Object 41990
Revenue and Balance Sheet Account Strings and the Location Segment	FAQ137	Location 99997; Location 99998; Account Strings
Revenue for Power Generated, Cell Towers, and other Local Revenue Sources	FAQ326	Object 41990; National Grid; Wind Turbine; Cell Towers; School Bus Tickets
Revenue Object related to Program Revenue Generated from a State Grant	FAQ327	Object 41707; Transitions Program; General Fund

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
Revenue Objects related to Intermediate Sources for Revenue Object	FAQ351	Intermediate Sources; Revenue Accounts
Revised Definition and Name of Function 331	FAQ407	Function 331; Data Processing; Data and Technology Management
Revised Definition and Name of Object 53501	FAQ408	Object 53501; Data Processing and Data Management; Location Type 02; School Locations
RI Interscholastic League Health Service Expenses	FAQ117	Object 53403; Function 213; Interscholastic League
RI Interscholastic League Payments for Injured Students	FAQ370	Injury Fund Games; Interscholastic League; Object 41701; Object 58102
RI Transitional Academy Program; South Coast Educational Collaborative	FAQ11	Collaboratives; Location Accounts; Location 11800; Location 11901
Safety Inspections Costs	FAQ135	Function 313; Function 321; Safety Inspections
Salaries Expenses related to After School and Summer School	FAQ365	After School Program; Summer School; Object 51308; Object 51338; Object 51110
Salary and Benefit Costs in Funds	FAQ34	Salary and Benefit Cost Apportioned between Funds; Salaries and Benefits; General Fund; Object 51000 Series; Object 52000 Series; Sub funds
Scholarship Funds and Fund Types 2402, 50, and 90	FAQ410	Fund Type 24; Fund Type 2402; Fund Type 50; Fund Type 90; Scholarships
Scholarships from Special Revenue Funds	FAQ83	Scholarships; Function 214; Object 53218; Special Revenue Funds
School Housing Aid by Charter Schools	FAQ52	Charter Schools; Contra Accounts; School Housing Aid
Section 504 compliance activities and the Location Segment	FAQ10	Section 504; Location Accounts; Location 01400; Location 01406
Section 504 Plan for a Teacher	FAQ381	Section 504 Plan; Americans with Disabilities Act; ADA Compliance Equipment; Function 111; Object 57305

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
Senior Project activities	FAQ22	Senior Project; Subject 2900; Function 241, Program 13; Location Type 03; Location Type 04; Location Type 05
Service Exchange Transactions	FAQ371	Service Exchange Transactions; Barter Transaction
Severance in the Location and Function Segment	FAQ254	Object 51322; Severance; Function 432; Location 02001; Location Type 18
Severance Payments and the Job Classification Segment	FAQ294	Object 51322; Severance; Retirees; Job Classification 5100
Sick Leave - Payment for Unused Time	FAQ199	Sick Payoff; Object 51332; Function 432; Location 02001; Location Type 18
Small Tools and General Maintenance Supplies	FAQ123	Object 56101; Object 56211; Object 56200 Series; Object 57300 Series; Object 57305; General Maintenance Supplies; Small Tools
Software for Educational Purposes and for Administrative Purposes	FAQ213	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
Software to Enable Remote Access	FAQ387	Licensed Software Program; Purchased Software vs. Licensed Software; Computer Remote Access; Location 02400; Function 331; Object 53501; Object 53502
Solar Panels Purchased	FAQ348	Function 422; Object 57202; Solar Panels
Sound Amplification Systems for Student Use	FAQ257	Amplification System; FM System; Subject 2132; Subject 2146; Subject 0000
Special Education costs and the Subject Segment	FAQ178	Program 20; Subject 9900; Subject 2100 Series; UCOA Allocation Tool
Special Education Student Transportation	FAQ114	Object 55206; Subject 2142; Program 20; Subject 2500

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
Special Items GASB 34 Requirements	FAQ86	Object 59501; GASB 34; Function 421; Function 422
Special Revenue Funds when Funding is not Received	FAQ143	Interfold Transfers; General Fund; Special Revenue Funds
Specific Subject Accounts used in place of Subject 0000	FAQ196	Subject 0000; Subject Accounts
Sports Camps and the Function Segment	FAQ271	Sports Camps; Function 213; Function 433
Staff and Student Uniforms	FAQ344	Function 214; Program 10; Subject 0000; Object 56112; Staff Uniforms; Student Uniforms
Stipends for Athletic Coaches/Extracurricular Advisors	FAQ50	Object 51404; Stipends; Program 90; Subject 2200; Subject 2300; Job Classification 1800; Job Classification 4800
Stipends for Athletic Directors and Extracurricular Directors with the Program and Subject Segments	FAQ49	Object 51403; Stipends; Program 90; Subject 2200; Subject 2300
Stipends for Department Heads, House Leaders, and System-wide Supervisors	FAQ31	Stipends; Department Heads; House Leaders; Object 51110; Object 51132; Object 51401; System-wide Supervisors
Stipends related to Parent Teacher Conferences in the Function Segment	FAQ75	Parent Teacher Conferences; Stipends; Function 214; Function 211
Student Activity Accounts	FAQ70	Student Activity Accounts; Fund Type 90; Fund Type 2406
Student Planners	FAQ35	Student Planners; Function 122; Object 56101
Student Transportation and Contracted Nurse Expense riding with Students	FAQ156	Function 431; Object 55111; Object 53417; Nurses; Contracted Services; Pass-Through
Subject 0900 Series and Elementary School Locations	FAQ393	Subject 0900; Subject 0901; Elementary Schools; Location Type 03
Subject 9900 Rules where the use of Function is restricted	FAQ266	Subject 9900; Allocation Holding Accounts; Function Accounts
Subject Account for Professional Development related to RTI	FAQ330	Subject 0000; RTI; Response to Intervention; Professional Development

<i>Topic</i>	<i>FAQ #</i>	<i>Keywords</i>
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Subjects 0014 and 2000 and Professional Development Compensation Objects	FAQ412	Subject 0014; Subject 2000; Object 51302; Object 51303; Professional Development; Follow the Topic Concept
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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 thereafter 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

	Hospitalized			Homebound		
<i>Non-Special Education Students</i>	<i>08XXX</i>	<i>10, 30, 40, or 62</i>	<i>0030</i>	<i>07905</i>	<i>10, 30, 40, or 62</i>	<i>0000</i>

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:

<u>Account Number</u>	<u>Account Name</u>	<u>Applicable Fund Types</u>
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 (#####) and Child Levels (####) 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 (#####) and Child Levels (####) 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 designated 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 thereafter 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 – Accelegnants Reporting), depending on the purpose. Use Object 60000 only for indirect amounts consistent with amounts reported through the Accelegnants 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 25000000; 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:

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

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 thereafter 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 be 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 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 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

Reference Name	Account Name	A/C No.
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:

<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Subject</u>	<u>Object</u>	<u>Job Classification</u>
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:

<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Subject</u>	<u>Object</u>	<u>Job Classification</u>
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:

<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Subject</u>	<u>Object</u>	<u>Job Classification</u>
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

<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Subject</u>	<u>Object</u>	<u>Job Classification</u>
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:

<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Subject</u>	<u>Object</u>	<u>Job Classification</u>
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:

<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Subject</u>	<u>Object</u>	<u>Job Classification</u>
As appropriate	05XXX	113	20	21XX	51339	4600 Series

Salary for a Substitute Clerk in Finance and Administration (Job Classification 4217):

<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Subject</u>	<u>Object</u>	<u>Job Classification</u>

As appropriate	02XXX	332	10	2500	51115	4217
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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:

241 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 them 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 be 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 it 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:

<u>Classified with Property</u>	<u>Classified with Supplies or Purchased Services</u>
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 Number	Object Name	Tangible Software	Web-based Software	Instruction Related	Operations Related	Technology 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:

<u><i>Classified with Property</i></u>	<u><i>Classified with Supplies or Purchased Services</i></u>
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

Number	Name
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 (56401) will be 76401, 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	63202	School Housing Aid – Contra
44301	Restricted Grants-Aid Direct from the Federal Government	64301	Restricted Grants-Aid Direct from the Federal Government - Contra
44501	Restricted Grants-Aid Direct from the Federal Government through the State	64501	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	71110	Regular Salaries - Contra
52301	FICA	72301	FICA - Contra
56101	General Supplies and Materials	76101	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.

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 – Accelegnants 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 -Accelegnants Reporting) for those Indirect Costs related to grants received via the Accelegnants 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:

<u>Segment</u>	<u>Current Required Account</u>	<u>Comments</u>
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.

- 2) *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.

- 3) *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 or electrical device 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) or prevents trouble from arising (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:

<u>Classified with Property</u>	<u>Classified with Supplies or Purchased Services</u>
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

<u>Classified with Property</u>	<u>Classified with Supplies or Purchased Services</u>
<i>Machinery such as drill presses, grinders, floor polishers, snow removal equipment, microscopes, typewriters, telephone systems</i>	<i>Small tools, such as hammers, screwdrivers, pliers, wrenches, rakes, shovels</i>

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:

<i>Location Type</i>	<i>Education Departments</i>	<i>(3%)</i>
<i>Location Type</i>	<i>Business Departments</i>	<i>(14%)</i>
<i>Location Types</i>	<i>Schools</i>	<i>(83%)</i>

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 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	<p>NOTE: Location Allocation Accounts 03999, 04999, 05999, 08999, and 99999 <u>MAY</u> be used with this Object, but Location Account 99999 <u>MAY NOT</u> be used with Substitute Teachers.</p> <p>Use any Location Type and related departments or school locations except Location Types 16, 18-20, and Locations 99996, 99997, and 99998.</p> <p>In addition to the above noted restricted accounts, Substitute Teachers may also not align with Location Types 00, 01, 02, and Location 99999.</p>

Segment	<i>Object Intersection Rules (OIR's) for Object 51115</i>
Function	<p>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.</p> <p>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.</p>
Program	<p>Use any Program except 00, 97, 98, or 99.</p> <p>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.</p> <p>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.</p>
Subject	<p>Use any Subject except 9700, 9800, or 9900.</p> <p>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.</p> <p>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.</p>

Segment	Object Intersection Rules (OIR's) for Object 51115
Job Class	<p>Use Job Classification accounts 1294-1299 and only with Functions 112, 221, 222, or 431 for Substitute Teachers.</p> <p>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.</p> <p>Refer to the UCOA Workbook for a list of all Substitute Job Classification accounts.</p> <p>May not use Job Classifications 0000, 5100 series, 5200, 9700, or 9800.</p>

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 is 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.

<u>Object</u>	<u>Object Intersection Rules for the Subject segment</u>
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,

<u>Object</u>	<u>Object Intersection Rules for the Subject segment</u>
	<p>with Object 51115 (Salaries - Substitutes), Object 51308 (After School Programs) or Object 51338 (Summer Pay).</p> <p>Subjects 9700, 9800, and 9900 may not be used.</p>
51302 – Professional Development – School	<p>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 <i>“Follow the Topic Concept”</i>.</p> <p>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.</p> <p>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.</p> <p>Subjects 9700, 9800, and 9900 may not be used.</p>
51303 – Professional Development – District	<p>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 <i>“Follow the Topic Concept”</i>.</p> <p>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.</p> <p>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.</p> <p>Subjects 9700, 9800, and 9900 may not be used.</p>
51304 – Trainers	<p>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.</p>

<u>Object</u>	<u>Object Intersection Rules for the Subject segment</u>
53301 – Professional Development and Training Services	Use the specific Subject account for the subject to which Professional Development Services are rendered (“ <i>Follow the Topic Concept</i> ”). 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.

<u>Account Number</u>	<u>Account Name</u>	<u>Applicable Fund Types</u>
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.

<u>Segment</u>	<i>With Job Classification 1294 (Long-Term Substitute Teachers)</i>	<i>With Job Classifications 1295-1299 (Short-Term Substitute Teachers)</i>
<i>Fund</i>	<i>Use any Fund except Fund Types 40 and 90</i>	<i>Use any Fund except Fund Types 40 and 90</i>
<i>Location</i>	<i>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</i>	<i>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</i>
<i>Function</i>	<i>Use Functions 112, 221, 222 with In-District Locations or 431 with Out-of-District Locations</i>	<i>Use Functions 112, 221, 222 with In-District Locations or 431 with Out-of-District Locations</i>
<i>Program</i>	<i>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.</i>	<i>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.</i>
<i>Subject</i>	<i>With all <u>Functions</u>, use the Subject for the class for which the Substitute has been engaged to teach</i>	<p><i>With Function 112, use Subject 0000 only.</i></p> <p><i>With Functions 221 and 222, use the appropriate Subject that is assigned to the Teacher for which the Substitute was engaged to replace.</i></p> <p><i>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.</i></p>

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 allow 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:

<i>Elementary Schools Allocation Holding Account</i>	<i>(03999)</i>
<i>Middle Schools Allocation Holding Account</i>	<i>(04999)</i>
<i>High Schools Allocation Holding Account</i>	<i>(05999)</i>
<i>In-District Schools Allocation Holding Account</i>	<i>(08999)</i>

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 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.

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

Segment	Adult Education	Summer School	After School	Before School	Note
Program	20	20	20	20	
Subject	21XX	21XX	21XX	21XX	2100 Series only
Program	40	40	40	40	
Subject	2701	2702	2703	2704	Noted Accounts Only
Program	10 Series, 30, 70, 80, and 90	10 Series, 30, 70, 80, and 90	10 Series, 30, 70, 80, and 90	10 Series, 30, 70, 80, and 90	
Subject	2701	2702	2703	2704	Noted Accounts only
Program	61	62	63	64	Noted Accounts only
Subject	See Note and also not 2702, 2703, or 2704	See Note and also not 2701, 2703, or 2704	See Note and also not 2701, 2702, or 2704	See Note and also not 2701, 2702, or 2703	Any allowable by Object Intersection Rule except for 2100 series and 0600 series

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 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 or 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 provided 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:

<u>Segment</u>	<u>Required Budget Level</u>	<u>Example</u>
<i>Fund</i>	<i>All Funds</i>	<i>21011100</i>
<i>Location</i>	<i>All Locations</i>	<i>03104</i>
<i>Function</i>	<i><u>Grandchild</u> or <u>Detail</u> Level</i>	<i>111</i>
<i>Program</i>	<i><u>Child</u> or <u>Detail</u> Level</i>	<i>14</i>
<i>Subject</i>	<i><u>Parent</u> or <u>Summary</u> Level, except for accounts noted below:</i>	<i>1600</i>
<i>Subject Accounts with Child Level Reporting Requirements:</i>	<i>Hospitalized – Non-Special Education Students</i>	<i>0030</i>
	<i>RIDE Approved CTE Programs</i>	<i>1401-14XX</i>
	<i>Special Education</i>	<i>2101-2146</i>
	<i>Adult Education</i>	<i>2701</i>
	<i>Summer Schools</i>	<i>2702</i>
	<i>After School</i>	<i>2703</i>
	<i>Before School</i>	<i>2704</i>
<i>Object</i>	<i><u>Grandchild</u> or <u>Intermediate</u> Level (note, for Budget Only, <u>Actuals</u>)</i>	<i>55100</i>

<u>Segment</u>	<u>Required Budget Level</u>	<u>Example</u>
	<u>are required at the Great-Grandchild Level</u>	
<i>Job Classification</i>	<u>Child or Intermediate Level</u> except for accounts noted below	1100
<i>Job Classification accounts with Grandchild Level Reporting Requirements:</i>	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.

<u>Object Number</u>	<u>Object Name</u>
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.

* * * * *

APPENDICES

Appendix A – UCOA Workbook

Overview of the UCOA Workbook

Refer to the latest UCOA Workbook available from RIDE.

The UCOA Workbook contains many separate worksheets. Several are used by RIDE for analysis and summary of data and issues related to the UCOA. The following worksheets will be the most useful to Districts:

<i>Worksheet Name</i>	<i>Description</i>
Table of Contents	Describes the content of the UCOA Workbook
Disclaimer	Notice of Contents subject to Change
Recent Changes	Summary of changes made since the last UCOA Workgroup meeting or last publication of the UCOA Workbook
Text to Excel Conversion Tool	This tool is designed to convert a Text file containing the UCOA Account String into an Excel file with the Account String parsed into the appropriate segments. This is used to convert data that can then be used in the Pre-Validation Tool
How to use the Pre-Validation Tool	Information about the purpose and guidance to use of the Pre-Validation Tool
Pre-Validation Tool	Tool used to test a UCOA file prior to submission to RIDE. This tool tests for the use of Valid Accounts in each segment except the Location segment.
How to use the Account String Tool	Information about the purpose and guidance to use of the Account String Tool
Account String Tool	Tool used to check the validity of a proposed Account String. See the UCOA Workbook for Guidance on how to use the Account String Tool.
District Location Accounts	List of specific Locations to be used by each District - To be tailored by each District and Charter School for their own use.
Account Definitions	This file contains the definitions for Segment accounts for Fund Types, non-school Locations, Functions, Programs, Subjects, Objects, and Job Classification Types
Useable Accounts	All Accounts for each Segment deemed "usable" and used by the Account String Tool

<i>Worksheet Name</i>	<i>Description</i>
How to use the OIR (Object Intersection Rule) Guide	Information about the purpose and guidance to use of the Object Intersection Rule Guide
OIR (Object Intersection Rule) Guide	Tool used to help develop a valid Chart of Accounts in compliance with the UCOA Accounting Manual. See the UCOA Workbook for guidance of using the OIR Guide.
Notes	Contains the list of changes made to the UCOA Workbook, Accounting Manual and other files supporting the UCOA.
Expenditures - Master	Numeric Listing of approved Expenditure Accounts, the allocation methodologies and the approved intersections with the other Segments
Fund Types	Numeric Listing of approved Fund Types
Funds and Subfunds	Numeric Listing of approved Subfund Accounts
Location	Numeric Listing of approved Location Types and Internal Departments
Schools	Numeric Listing of approved Districts, Schools, and Other Schools Locations
Function	Numeric Listing of approved Function Accounts
Program	Numeric Listing of approved Program Accounts
Subject	Numeric Listing of approved Subject Accounts
Object - Balance Sheet	Numeric Listing of approved Parent/Child Balance Sheet Accounts
Object - Revenue	Numeric Listing of approved Revenue Accounts and the approved intersections with the other Segments
Cindy's Quilt - Revenue	Numeric Listing of approved Revenue Accounts and the approved intersections with the other Segments for each Account
Expenditures - Alpha	Alphabetic Listing of approved Expenditure Accounts
Expenditure - Allocations	Numeric Listing of approved Expenditure Accounts and their related Allocation Rules
Cindy's Quilt – Expenditures	Numeric Listing of approved Expenditure Accounts and the approved intersections with the other Segments for each Account
Job Class - Numerical	Numeric Listing of approved Job Classification Accounts
Job Class - Alpha	Alphabetic Listing of approved Job Classification Accounts by Child Account Groupings
Guidance on Naming Accounts	Guidance for how Districts should name UCOA accounts in their own Accounting System

<i>Worksheet Name</i>	<i>Description</i>
Common Reports	Common Reports that each District is required to develop and have available for publication to the public
Budget Prep and Reporting Matrix - NEW	Contains the rules for Budget preparation and reporting pursuant to UCOA requirements. The matrix analyzes each segment, the requirement reporting level and projections examples for each segment. Also includes special rules for segments with more specific requirements.
Loc Type Function Matrix	A matrix analysis of the intersection of Location Types and Function. This is useful when analyzing new accounts to be added or when converting to the UCOA and for understanding the relationship between these two segments.
Loc Type Subject Matrix	A matrix analysis of the intersection of Location Types and Subject. This is useful when analyzing new accounts to be added or when converting to the UCOA and for understanding the relationship between these two segments.
Function JC Matrix	A matrix analysis of the intersection of Functions and Job Class. This is useful when analyzing new accounts to be added or when converting to the UCOA and for understanding the relationship between these two segments.
Program Subject Matrix	A matrix analysis of the intersection of Program and Subject. This is useful when analyzing new accounts to be added or when converting to the UCOA and for understanding the relationship between these two segments.
Substitute Matrix - NEW	A matrix that analyzes the complex rules of applying various rules for Substitute Teachers and other Substitutes. Each is related to the main Compensation or Purchased Service Object used for Substitutes.
Allocation Rules and Defs	The rules and definitions related to the UCOA Account accounts and methodologies.
Revenue Transactions - NEW	This focuses on the various rules and requirements related to selected types of miscellaneous revenue transactions, including refunds and reimbursements received by a District.
LEA of Record Transactions	Guidance for accounting for LEA of Record Transactions pursuant to the UCOA.

<i>Worksheet Name</i>	<i>Description</i>
Indirect Cost Transactions	Guidance for accounting for Indirect Costs pursuant to the UCOA.
Agency Fund Transactions	Guidance for accounting for Indirect Costs pursuant to the UCOA.
Upload Process Overview	This provides the requirements for creating a “UCOA Upload File”.
Upload Structure Analysis	This provides a graphical and number listing of how to create a “UCOA Upload File”.
Overall Structure	This provides an overview and explanation of the UCOA Account String
UCOA Use Requirement Matrix	This provides an overview of the use requirements for each Segment of the Account String, the number ranges, and Reporting levels.
FAQ Keywords and FAQ Nos.	Summary of the Keywords used in FAQ's and the corresponding FAQ numbers associated therewith.
FAQ Nos., Topics and Keywords	Summary of FAQ Numbers, Topics, and Keywords associated therewith.

Appendix B – Segment Account Numbers

Fund Type Number Codes

<i>Type</i>	<i>No.</i>	<i>Description</i>
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

<i>Type</i>	<i>No.</i>	<i>Description</i>
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

<i>Type</i>	<i>No.</i>	<i>Description</i>
	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)

Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “**Location**” to find the current list of accounts for this topic.

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: this list is updated only once a year, so contact RIDE if you cannot locate the School you seek.

District Location Number Codes (Type 07)

Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “**Schools**” to find any updates to the following list.

<i>Location Type</i>	<i>District ID</i>	<i>Name</i>	<i>Previous ERIDE Code</i>
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

<i>Location Type</i>	<i>District ID</i>	<i>Name</i>	<i>Previous ERIDE Code</i>
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)

Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled "Schools" to find any updates to the following list.

<i>Location Type</i>	<i>School ID</i>	<i>Name</i>
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

<i>Location Type</i>	<i>School ID</i>	<i>Name</i>
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)

Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled "Schools" to find any updates to the following list.

<i>Location Type</i>	<i>School ID</i>	<i>Name</i>
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)

Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled "Schools" to find any updates to the following list.

<i>Location Type</i>	<i>School ID</i>	<i>Name</i>
12	600	RI Department of Education

Public Schools – Out of State and School ID's (Type 13)

Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled "Schools" to find any updates to the following list.

<i>Location Type</i>	<i>School ID</i>	<i>Name</i>
13	001	Fall River, MA
13	002	Bellingham Public Schools, MA

Adult Education Locations (Type 14)

Refer to the latest UCOA Workbook available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

<i>Location Type</i>	<i>School ID</i>	<i>Name</i>
14	906	Adult Education

Transportation for Out-of-District Locations (Type 15)

Refer to the latest UCOA Workbook available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

<i>Location Type</i>	<i>School ID</i>	<i>Name</i>
15	902	Transportation for Out-of-District Locations

Payments for Debt Service (Type 16)

Refer to the latest UCOA Workbook available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

<i>Location Type</i>	<i>Department ID</i>	<i>Name</i>
16	000	Payments for Debt Service

Summer and Other Camps (Type 17)

Refer to the latest UCOA Workbook available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

<i>Location Type</i>	<i>School ID</i>	<i>Name</i>
17	000	Summer and Other Camps

Payments for Retiree Benefits (Type 18)

Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

<i>Location Type</i>	<i>Department ID</i>	<i>Name</i>
18	000	Payments for Retiree Benefits

Interagency Fund Transfers (Type 19)

Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

<i>Location Type</i>	<i>Department ID</i>	<i>Name</i>
19	000	Payments for Retiree Benefits

Payments to Other State Agencies (Type 20)

Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

<i>Location Type</i>	<i>Department ID</i>	<i>Name</i>
20	000	Payments to Other State Agencies

Summer School (Types 23, 24, and 25)

Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “Schools” to find any updates to the following list.

<i>Location Type</i>	<i>Department ID</i>	<i>Name</i>
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)

Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “**Schools**” to find any updates to the following list.

<i>Location Type</i>	<i>Department ID</i>	<i>Name</i>
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)

Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “**Schools**” to find any updates to the following list.

<i>Location Type</i>	<i>Department ID</i>	<i>Name</i>
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

Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “**Function**” to find the current list of accounts for this topic.

Program Accounts

Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “**Program**” to find the current list of accounts for this topic.

Subject Accounts

Refer to the latest **UCOA Workbook** available from RIDE. Locate the tab titled “**Subject**” to find the current list of accounts for this topic.

Balance Sheet Object Accounts

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.

Revenue Object Accounts

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.

Expenditure Object Accounts

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)

Job Classification Accounts

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)

* * * * *

Appendix C – Redundancy Analysis

A cursory review of the UCOA might suggest there may be duplication or redundancy within the UCOA structure or methodology. For example, within the Location segment we note the use of the terms Finance and Administration as major categories. We also note the same terms used in the Job Classification segment.

On the surface, while this may appear to be redundant because of the use of the same terms, a detailed study of each segment will reveal that there is no duplication of purpose. One must remember that one goal of the UCOA is to capture data in such a way that data can be both isolated and combined in a logical fashion. The following summarizes the content and intent of each required segment.

<i>Segment</i>	<i>Content</i>	<i>Purpose or Intent</i>
Fund	Funding source and/or funding purposes such as General Fund, Special Revenue Fund, and Trust Fund	Segregates or isolate types of funding and activities aligned to the fund types.
Subfund	Specific funding sources such as Title 1, Food Service, and State Aid	Each Subfund aligns with a specific Fund. Isolates sources of funding and activities in accordance with laws, restrictions, requirements, etc.
Location	Internal departments, School types and School locations	Isolates certain costs associated with specific departments, school types (e.g. elementary), and by school.
Function	Group of activities aimed at accomplishing a major purpose such as Face-to-Face Teaching, School Management, and Legal Obligations	Isolates labor, materials, and other operating costs associated with the specific functions.
Program	Different types of educational programs on a macro level, such as Regular Education, Special Education, and Community Service	Isolates labor, materials, and other operating costs associated with identified programs.
Subject	Specific subject groups such as English, Mathematics, and Music	Isolates labor, materials, and other operating costs associated with identified subjects.

<i>Segment</i>	<i>Content</i>	<i>Purpose or Intent</i>
Object	Category of revenues such as Federal or State funds, local funds, and earned revenue Category of expenditures such as salaries, benefits, books, and fuel Category of assets, liabilities, and equity accounts	Revenues are segregated by sources and specific categories. Expenditures are segregated by type such as compensation, purchased services, debt service, and property costs, etc.
Job Classification	Categories such as Teachers, Custodians, and School Administrators, etc.	Isolates the cost of employees associated directly with two types of Object codes – Compensation and Benefits.

The UCOA, by its nature, will necessarily use common names in many segments. This is due to the related nature of the segments and the commonality of intent: *the business of education*. The overlap, though, is limited to names and descriptions and not to actual content. The isolation of data into the various segments provides content that is more specific within each segment and is combinable in logical fashion with other segments.

With this understanding, we can examine an example of wherein we noted the use of the terms Finance and Administration in both the Location segment and the Job Classification segment. Using the Finance and Administration category of the Location segment we will gather costs associated with direct and indirect labor, materials, services, textbooks, etc.; essentially every cost related to the operations of the Finance and Administration department. In contrast, the Finance and Administration category of the Job Classification segment will only gather costs associated with direct labor to provide these services.

As can be seen, the Job Classification *Finance and Administration* category cost is a subset of the Location *Finance and Administration* category cost; however one that is only isolatable using the Job Classification segment.

To answer the question, “*How much were our compensation costs for Teachers?*”, one must access the data from the Job Classification segment, supported by the detail from the Object segment. This could not be answered by accessing the Function segment. Accordingly, although there was both commonality in naming convention and overlap of selected data, the specific question could only be answered by the isolated data from another segment.

Other examples to illustrate this point are these questions:

How much did we spend for instruction for Math classes?

How much did we spend for textbooks for Math classes?

The first can be answered by analyzing the data from the intersection of the Function segment and the Subject segment.

The second can be answered from the intersection of the Object segment and the Subject segment.

If one wanted to know how much was spent on Teachers in Special Education from Federal funds, one would need to access data from the intersection of these segments: Subfund, Program, Subject, and Job Classification.

As illustrated, the structure supports the goal of providing *for isolation as well as combining of data*. Therefore, the structure and methodology used does not lead to redundancy, but rather to classifying expenditures to enhance segregation and analysis.

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Appendix D - Accounting Processes

Books of Accounts

An *account* is the device used to classify and summarize the full effects of financial transactions on each asset, liability, component of fund balance, revenue, or expenditure. For example, the *cash account* in the general fund will show all the transactions that affect cash in the general fund for a given period of time. All the accounts within each fund are classified as an asset, a liability, a fund balance, a revenue, or an expenditure (expense) account. Accounts are used as the basis for preparing the financial statements.

The revenue and expenditure accounts are referred to as "temporary" or "nominal" accounts because they are "closed out" at the end of the year and become part of the fund balance. They are reopened, with zero balances, at the beginning of each fiscal year.

The asset, liability, and fund balance accounts are referred to as "permanent" or "real" accounts because they exist throughout the life of a fund. They are not closed at the end of the year; their ending balances are brought forward as their beginning balances in the following year.

Chart of Accounts

A list of all the accounts of a District and the numbers or codes assigned to the accounts is called a *chart of accounts*. The specific accounts to be used by a District are identified when its accounting system is first set up. New accounts may be added, or unnecessary ones may be deleted, once the system is in use.

The chart of accounts is the basis for what accounts may be used when recording a particular transaction. An account must be in the chart in order to be used in an accounting entry. If a new account is needed for a new classification or type of transaction, it must first be properly added to the chart of accounts. Adding new accounts follows formal procedures to avoid unnecessarily expanding the number of accounts.

The official chart of accounts for Districts is based on the uniform chart of accounts (UCOA) account code structure established by the RIDE. Districts may use additional accounts in their records, but these must follow the structure of UCOA and must "roll up" to existing UCOA account codes when reporting to RIDE.

Double-Entry Accounting

Accounting systems must be maintained using the double-entry system. This means that each account will have a debit (left side) and a credit (right side) and that recording a transaction will affect at least two accounts, one being debited and the other being credited, with the total of the debit(s) being equal to the total of the credit(s). For example, a debit to an expenditure account will have a corresponding credit, typically to the cash account.

Double-entry accounting uses the following rules on how the accounts are affected by debit and credit entries:

1. Assets are increased by debits and decreased by credits.
2. Liabilities and fund balance are increased by credits and decreased by debits.
3. Revenues are increased by credits and decreased by debits.
4. Expenditures (or expenses) are increased by debits and decreased by credits.

The difference between the debit and credit entries in an account is that account's balance. Asset and expenditure accounts normally have debit balances, while liability, fund balance, and revenue accounts normally have credit balances. The total of the debit balances must equal the total of the credit balances in a particular set of accounts at any point in time.

Journals

Accounting transactions are initially recorded in *journals*, also called books of original entry. Journals are used to systematically record accounting transactions in chronological sequence, showing the date for each transaction, an entry number or reference, the account names or codes affected, the debiting or crediting of those accounts and the amount, and a brief explanation.

Special journals are usually maintained for major types of transactions. Examples are the cash receipts journal, the cash disbursements journal, and the purchases journal. A general journal is used for transactions not recorded in the special journals.

Recording (or entering) accounting transactions in journals is also referred to as journalizing. Before making a journal entry, one must first determine which accounts are affected by the transaction as well as which will be debited and which will be credited and for what amount.

General Ledger

The *general ledger* is defined as the book, file, computer report, or other device that contains all the accounts for a District in which the debit and credit entries recorded in the journals are posted and the account balances shown. Financial statements reflecting the District's financial operations and financial condition are derived from the general ledger.

A general ledger must be maintained for each fund of a District. The general ledger for a fund will show the set of self-balancing accounts for that fund.

The accounts in the general ledger are normally arranged in the same sequence as their presentation in the financial statements—assets first and then liabilities, fund balance, revenues, and expenditures—regardless of the sequence of numeric codes assigned within the chart of accounts.

Subsidiary Ledgers

When it is necessary to provide more detail regarding accounts in the general ledger, special ledgers, called *subsidiary ledgers*, are maintained. A subsidiary ledger contains individual accounts that show the detail for the balances and the amounts posted in the general ledger account. A general ledger account that is supported by a subsidiary ledger is referred to as a *control account*.

A subsidiary ledger may be set up for any general ledger account that requires a high level of detail. For each subsidiary ledger there is a corresponding control account in the general ledger. The balance of the control account must agree with the total of the account balances in the corresponding subsidiary ledger. Therefore, each time an amount is posted to a control account, a like amount, or individual items that total to that amount, must be posted to an account or accounts in the subsidiary ledger. By the same token, when an amount is posted to a subsidiary ledger account, a similar amount must be posted to the control account in the general ledger.

An example is a subsidiary ledger maintained for the accounts payable account. An account is kept for each vendor, showing the debits, credits, and other transaction details and the balance for that vendor's account. Any amount posted in a vendor's account will also be posted, either as an individual entry or as part of an entry recording other vendor transactions, in the general ledger accounts payable account, and any entry made in the general ledger accounts payable account will also be posted to the corresponding vendor(s) account(s). If the postings are done correctly, the total of the vendor account balances at any point will equal the balance of the accounts payable control account in the general ledger. These subsidiary ledger accounts are essential in keeping track of transactions and balances for each vendor, which would not be possible if only the accounts payable account is used in the general ledger and a large number of vendor accounts are involved.

Subsidiary ledgers may also be maintained to account for the detailed transactions of investments, accounts receivable, stores, and fixed assets as well as for revenue, expenditures, other financing sources, other financing uses, and other accounts.

Computerized Systems

Most Districts use computerized accounting systems that are capable of handling a large number of accounts and transactions. These systems vary widely in form, features, and reporting functionality, but they are all designed to automate the recording and reporting process. Entries are typically made into the system only once, and the software will do the related postings to the proper accounts, either automatically or as a separate process, eliminating the potential for posting errors that is common in a manual system. Reports can then be produced from the entered data, considerably more reports than can be produced from a manual system. Examples of reports are a listing of cash disbursements for any specified period (similar to a cash disbursements journal in a manual system) and a listing of vendor account balances (similar to a subsidiary ledger in a manual system). The computerized general ledger accounts may show details of transactions that in manual systems are recorded in journals, or they may show batch totals of entries recorded in separate journals.

While the forms of these computerized systems and the method of recording transactions are significantly different from those in a manual system, the same principles described previously for double-entry accounting, journalizing, posting, and minimum records required still apply. The systems simply automate the basic accounting process and maintenance of records.

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Appendix E - The Accounting Cycle

The accounting cycle is a set of procedures performed to keep track of and report the financial effects of economic transactions and events directly affecting the District's operations and financial condition.

Sequence of the Accounting Cycle

The accounting cycle consists of three phases: the recording phase, the summarizing and reporting phase, and the closing phase. This process is referred to as a cycle because the sequence is perpetually repeated. It consists of the following steps:

Recording Phase

These steps are done throughout the year:

1. A source document is prepared or received for a transaction or event that has occurred. Source documents include items such as purchase orders, invoices, vouchers, checks, and receipts.
2. The transaction is analyzed to determine the fund to which it relates and to which it will be posted.
3. The transaction is analyzed to determine which object accounts within the fund are affected (e.g., cash, accounts receivable, accounts payable, revenue, and expenditure) and its other identifying characteristics, such as the Program, Subject, and Function. The transaction will be double-entry and will result in an increase or a decrease in the balance of each account involved.
4. The transaction is recorded in the appropriate journal.
5. From the journal, the entries are posted to the appropriate accounts in the general ledger and, where applicable, in the subsidiary ledgers. At this point, the transactions are separated by fund as well as classified according to the different components of the Uniform Chart of Accounts.

Summarizing and Reporting Phase

These steps are done periodically during the year and at the end of each reporting period:

6. Account balances are computed, and a trial balance is prepared.
7. Adjusting entries are prepared in the journals and posted in the general ledger and, where applicable, in the subsidiary ledgers.
8. An adjusted trial balance is prepared.
9. Financial statements and other reports are prepared.

Closing Phase

These steps are done at the end of the year:

10. Nominal accounts are closed, and a post-closing trial balance is prepared.
11. As an optional step, reversing entries may be prepared at the beginning of the following year. Reversing entries are discussed later in this procedure.

Budgetary Accounting

In a District operation, as in any governmental operation, part of the cycle will include recording the adopted budget at the beginning of the year, modifying that budget during the year, and encumbering appropriations during the year.

Source Documents

Generally, a source document is generated when a transaction occurs. These documents are the original records of financial transactions. They provide detailed information about the transactions, such as the nature, date, and amount of the transaction and the parties involved. They are an integral part of the accounting system as they provide a means of verifying the data recorded in the books of accounts. No entry should be made in the books without a supporting source document.

Examples of source documents are the following:

- Adopted budget - the basis for recording the budget
- Checks and check stubs - the basis for cash disbursements
- Purchase invoices and receiving receipts - support for purchases
- Cash logs or similar record - support for cash receipts

Analyzing Transactions

Before a transaction is recorded in the books, it must first be analyzed to determine which funds and accounts are affected by the transaction and how they are affected. Analyzing a transaction involves the following steps:

1. Identify which Fund or Funds and Subfund or Subfunds are affected by the transaction.
2. Identify the accounts in the other six UCOA fields (Location, Function, Program, Subject, Object, and Job Classification) that are involved in the transaction.
3. Determine whether each account combination increased or decreased to determine what will be debited and what will be credited.
4. Determine the amount by which each account combination was affected.

After this analysis the accounting entry can be determined.

The table below shows how accounts are increased or decreased by debit and credit entries:

	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>
<i>Increases</i>	<i>Debit</i>	<i>Credit</i>	<i>Credit</i>	<i>Credit</i>	<i>Debit</i>
<i>Decreases</i>	<i>Credit</i>	<i>Debit</i>	<i>Debit</i>	<i>Debit</i>	<i>Credit</i>

The "Increases" row in this table shows the "normal" balance for an account (e.g., assets normally have a debit balance; liabilities normally have a credit balance). A starting point to tell if an account balance is correct is to check if it has a normal balance.

Recording Transactions in Journals

The entry determined from the analysis of a transaction will be recorded in the journals. The entries shown previously are in the form of a general journal entry, which shows the debit, credit, and explanation for each entry in addition to the date and amount. In actual practice, the entries may be entered in special journals, such as the cash receipts journal, the cash disbursements journal, and the payroll journal. The entries made in the special journals will still have the debit and credit sides of the entries, although the formats of the journals vary.

In computerized systems, the data entered in the journals by the user may be just one side of the entry rather than a debit and a credit because the system will automatically make the opposite side of the entry. For example, in the cash receipts journal, the only data entered for a transaction might be the revenue received (the credit) and not the increase in cash (the debit). In posting the transactions to the ledger, the system automatically debits the cash account, either for each individual entry made in the journal or for the total of the entries in a batch. Therefore, there is no need to enter the debit to cash for every journal entry since the system follows the double-entry method of recording transactions.

Posting to the Ledger

The next step in the accounting cycle is posting the journal entries to the general ledger and, where applicable, to the subsidiary ledger(s). The term *posting* means transferring to the general ledger and, where applicable, to the subsidiary ledger(s), the individual amounts or summary totals of accounts entered in the journals.

Each amount or total is posted to the proper account in the ledger as either a debit or a credit. In the previous examples, the amounts affecting Cash will be posted in the general ledger as follows:

<u>Account 10001</u>		<u>Cash</u>			
<u>Date</u>	<u>Ref #</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>	<u>Dr/Cr</u>
07-01-2xxx	Beg. Bal.			236,000.00	Dr
09-15-2xxx	J1	100,000.00		336,000.00	Dr
09-23-2xxx	J2		510.00	335,490.00	Dr
09-30-2xxx	J3		15,000.00	320,490.00	Dr

Note that an entry is made in either the debit or credit column, and its result is reflected in the balance column. Since this is an asset account, the balance increases with a debit entry and decreases with a credit entry. An entry is also made in the last column to show that the new balance of the account is a debit (Dr).

Part of the posting process is calculating the balances of the general ledger accounts. An account balance is simply the difference between the debit and credit entries posted in an account; it will be

either a debit or a credit amount. Computerized accounting systems automatically calculate the account balances as entries are posted to the general ledger.

The "Reference" column is used to show the page number or other reference for the source of the entry. In this illustration, "J1" was entered for the September 15 transaction to indicate that the information for this posting came from the general journal (abbreviated as "J") and that it was entry number 1. Other references will be used depending on the actual journal from which the postings came. Through this method, any item in the general ledger can be traced easily to its origin.

In manual systems, posting of transactions to the general ledger is done periodically, usually once a month. In most computerized accounting systems, there is no need for a special posting process to be run at specified intervals; entries made in the journals are simultaneously posted by the system to the general ledger, and the account balances are automatically computed. Regardless of the recordkeeping method used, the basic principles of posting remain the same.

Trial Balance and Adjustments

The next step in the accounting cycle is the preparation of a trial balance. A trial balance is a listing of all the general ledger accounts and their balances. It is prepared periodically to verify that accounts are in balance. It is also helpful in verifying the accuracy of account balances and in preparing financial statements. If the account balances are correct, the total of the debits in the trial balance will equal the total of the credits, but the reverse is not necessarily true. The fact that the total debits equal the total credits does not necessarily mean that the account balances are correct.

After the trial balance has been prepared, the District can determine what adjustments, if any, are needed in the accounts. This does not mean that adjustments to the accounts are ascertained only after a trial balance has been prepared; adjustments needed to correct an account balance can be identified without preparing a trial balance. Using a trial balance facilitates the overall review of the accounts. Year-end adjustments include recording deferred revenue, prepaid expenditures, and accrued liabilities and making any necessary correcting entries. Adjustments are entered in the journal(s) and posted in the general ledger and, where applicable, in the subsidiary ledgers.

Financial Statements

After the adjustments have been posted and the new balances calculated, an adjusted trial balance can be prepared to verify that accounts are still in balance and to check if the account balances are now accurate. This process can be repeated until the District has ascertained the account balances are correct, at which time the financial statements can be prepared.

Closing the General Ledger

At the end of each fiscal year, after the District has prepared the financial statements, the books are "closed." Closing the books is the accounting process in which the budgetary accounts (estimated revenues, appropriations, and encumbrances) are zeroed out and the actual "temporary" or "nominal" accounts (revenue and expenditure accounts) are closed out to the fund balance. Any excess of revenues over expenditures is added to the fund balance; any excess of expenditures over revenues is deducted from the fund balance. Closing the books separates financial transactions by year and measures the results of operations of a fund for the year.

Reversing Entries

If a District uses the reversal method, entries are made at the start of a fiscal year to reverse the adjusting entries that established deferred revenues, prepaid expenditures, and accrued liabilities at the end of the prior year. Reversing entries are not required but are often used to facilitate the recording of transactions in the new year. When transactions are being recorded in the new year, there is then no need to identify those that pertained to the prior year. For example, if a reversing entry was made for liabilities accrued in the prior year, there is no need to identify which of the expenditure disbursements being recorded in the new year pertained to the liability accruals; the disbursements can all be charged to the expenditure accounts. On the other hand, if a reversing entry was not made, current year payments relating to prior year's accruals will have to be charged to the payable accounts rather than to expenditure accounts. Note that the reversal method does not eliminate the need for the District to monitor whether amounts accrued in the prior year are actually received and paid in the new year.

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Appendix F – 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.

Chapter I - Introduction

Minor edits to update and provide additional clarity.

Chapter II – Overview of the Uniform Chart of Accounts

No changes.

Chapter III – Uniform System of Accounting

No changes.

Chapter IV – Fund Accounting

No changes.

Chapter V – Generally Accepted Accounting Principles

No changes.

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 thereafter 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 allow for the use of Fund Type 90 for the majority of Expenditure 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.
- The definition of Function 215 was modified to include this sentence: *Further, use Function 215 to track “Evidence Based Interventions” for which the research design is acceptable, applied quality data has been analyzed by experts, and for such data has been peer-reviewed.*

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
- **58903** Community Outreach Services
- **59701** Expenditures related to Fiduciary Activities
- **58335** Short-Term Interest Payments – Non Debt Service Debt

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

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 for Object 41212 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 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 for Location 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 IX – Guidance for Charter Schools

No changes were made to this Chapter.

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 XII – Common Report Requirements

No changes were made to this Chapter.

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 C – Redundancy Analysis

No changes were made to this Appendix.

Appendix D – Accounting Processes

No changes were made to this Appendix.

Appendix E – The Accounting Cycle

No changes were made to this Appendix.

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.

Bookmarks and Index

The Index has been updated for new accounts and topics that for which listing in the Index aid in searching the UCOA Accounting Manual.

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Appendix G – Glossary of Terms

A

Abatement. A complete or partial cancellation of an expenditure or revenue.

Abatement of expenditures. Cancellation of part or all of a charge previously made, usually because of refunds, rebates, resale of materials originally purchased by the local educational agency (District), or collections for loss or damage to the District's property. An abatement of expenditure applies to current expenditures and capital outlay expenditures from all funds.

Abatement of revenue. The cancellation of all or some part of any specific revenue previously recorded.

Account group. A self-balancing set of accounts that list government's fixed assets and long-term debt and that are not otherwise a part of governmental funds.

Accountability. Being obliged to explain one's actions, to justify what one does. Accountability requires Districts to answer to the citizenry—to justify the raising of public resources and the purposes for which they are used. Governmental accountability is based on the belief that the citizenry has a "right to know," a right to receive openly declared facts that may lead to public debate by the citizens and their elected representatives.

Accounting period. A period of time for which records are maintained and at the end of which financial statements are prepared covering the period.

Accounting Standards Executive Committee (ACSEC). An AICPA committee that is authorized to issue *Practice Bulletins*. A *Practice Bulletin* specifically targeted to state and local governments and cleared by the GASB would enjoy "level 2" status on the hierarchy of authoritative sources of GAAP established by SAS No. 69, *The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report*.

Account numbers or letters. Numbers and/or letters that are assigned to the ordinary titles of accounts for classification of accounts and ease of reference.

Accounts payable. Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same District.

Accounts receivable. Amounts due and owed from private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same District.

Accrual basis. Method of accounting in which revenue is recorded when earned, even though it has not yet been collected, and in which expenses are recorded when the liabilities are incurred, even if they have not been paid yet.

Accrued expenditures. Expenditures incurred during the current accounting period that are not paid until a subsequent accounting period.

Accrued revenue. Revenue earned during the current accounting period that is not collected until a subsequent accounting period.

Accumulated depreciation. A contra asset account used to report the accumulation of depreciation. (See also *Depreciation*.)

Acquisition Costs. Term used in connection with public-entity risk pools. Costs that vary with and are primarily related to the acquisition of new and renewal contracts. Commissions and other costs (e.g., salaries of certain employees involved in the underwriting and policy issue functions, and inspection fees) that are primarily related to contracts issued or renewed during the period in which the costs are incurred are considered to be acquisition costs.

Actuarial accrued liability. Term used in connection with defined benefit pension plans and other post-employment benefit plans. That portion, as determined by a particular actuarial cost method, of the actuarial present value of benefits promised to employees that will not be provided for by future normal costs.

Actuarial Assumptions. Term used in connection with defined benefit pension plans and other post-employment benefit plans. Assumptions as to the occurrence of future events affecting pension costs, such as: mortality, withdrawal, disablement and retirement; changes in compensation and government-provided pension benefits; rates of investment earnings and asset appreciation or depreciation; procedures used to determine the actuarial value of assets; characteristics of future entrants for open group actuarial cost methods; and other relevant items.

Actuarial basis. A basis used in computing the amount of contributions to be made periodically to a fund so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount include the length of time over which each collection or payment is to be made and the rate of return compounded on such amounts over its life.

Actuarial cost method. Term used in connection with defined benefit pension plans and other post-employment benefit plans. A procedure for determining the actuarial present value of pension plan benefits and expenses and for developing an actuarially equivalent allocation of such value to time periods, usually in the form of a normal cost and an actuarial accrued liability.

Actuarial section. One of five sections of a comprehensive annual financial report of a public employee retirement system.

Actuarial value of assets. Term used in connection with defined benefit pension plans and other post-employment benefit plans. The value of cash, investments, and other property belonging to a pension plan, as used by the actuary for the purpose of an actuarial valuation. The actuarial value of assets, which may represent an average value over time, normally differs from the amount reported in the financial statements, which is a point-in-time measure (i.e., as of the date of the statement of net assets).

Ad valorem tax. A tax based on a percentage of the value of goods or services.

Additions. Term used to describe increases in the net assets of fiduciary funds.

Advance refunding. A transaction in which new debt is issued to provide monies to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date. An advance refunding occurs before the maturity or call date of the old debt, and the proceeds of the new debt are invested until the maturity or call date of the old debt. Most advance refundings result in defeasance of debt.

Adverse opinion. Term used in connection with auditing. Conclusion in the independent auditor's report that financial statements are not fairly presented.

Agency fund. A fund consisting of resources received and held by a District as an agent for others.

Agent multiple-employer defined benefit pension/other post-employment benefits plan. An aggregation of single-employer plans, with pooled administrative and investment functions. Separate accounts are maintained for each employer so that the employer's contributions provide benefits only for the employees of that employer. A separate actuarial valuation is performed for each individual employer's plan to determine the employer's periodic contribution rate and other information for the individual plan, based on the benefit formula selected by the employer and the individual plan's proportionate share of the pooled assets. The results of the individual valuations are aggregated at the administrative level.

Allocated claims adjustment expenses. Term used in connection with risk financing activities. Expenses associated directly with specific claims paid or in the process of settlement, such as legal and adjusters' fees.

Allocation. Division or distribution in accordance with a predetermined plan or specified UCOA Allocation Method.

Allowable costs. Costs that meet the specific criteria of a granting agency.

Allowance. A provision for valuing an asset at net, such as an allowance for bad debts. The allowance for bad debts would be deducted from accounts receivable to reflect the receivables that are likely to be collectable.

Analytical review. Term used in connection with auditing. The process of attempting to determine the reasonableness of financial data by comparing their behavior with other financial and non-financial data.

Annual covered payroll. Term used in connection with defined benefit pension and other post-employment benefit plans. All elements included in annual compensation paid to active employees on which contributions to a plan are based.

Annual Required Contribution (ARC). Term used in connection with defined benefit pension and other post-employment benefit plans. The employer's required contribution for the year, calculated in accordance with certain parameters.

Apportionment. Allocation of state or federal aid, district taxes, or other moneys among Districts or other governmental units.

Appraisal. An estimate of property value made by the use of systematic procedures based on physical inspection and inventory, engineering studies, and other economic factors.

Appropriated budget. The expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.

Appropriation. An authorization, granted by the governing board, to make expenditures and to incur obligations for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.

Appropriation ledger. A subsidiary ledger containing an account for each appropriation. Each account usually shows the amount originally appropriated in the budget, budget increases, or decreases during the year, expenditures, encumbrances, unencumbered balances, and other related information.

Arbitrage. The profit earned (i.e., interest earnings in excess of interest costs) from the investments of the proceeds of lower-interest tax-exempt securities in higher yielding taxable securities.

Assessed valuation. Value placed on personal and real property by a governmental unit for purposes of taxation.

Asset allocation. Term used in connection with pension and other post-employment benefit plans. The process of determining which types of investments are to be included and the percentages that they are to comprise in an overall investment portfolio.

Assets. Resources that are held or owned by a District and that have monetary value.

Attained age actuarial cost method. Term used in connection with defined benefit pension plans. A method under which the excess of the actuarial present value of projected benefits over the actuarial accrued liability in respect to each individual included in an actuarial valuation is allocated on a level basis over the earnings or service of the individual between the valuation date and assumed exit. The portion of this actuarial present value that is allocated to a valuation year is called the normal cost. The actuarial accrued liability is determined using the unit credit actuarial cost method.

Audit. An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether all transactions are recorded properly; and (3) determining whether statements that are drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

Audit committee. A group of individuals, selected by the governing body, having specific responsibility for addressing all issues related to the independent audit of the financial statements.

Audit finding. A weakness in internal controls or an instance of noncompliance with applicable laws and regulations that is presented in the audit report.

Audit guides. Series of AICPA publications that enjoy potential “level 2” status on the hierarchy of authoritative sources of GAAP (some publications in the Series are titled Audit and Accounting Guides). In the public sector, the most important such publication is *State and Local Governments*.

Audit guides. A Series of AICPA publications that enjoy “level 2” status on the hierarchy of authoritative sources of GAAP established by SAS No. 69, *The Meaning of “Present Fairly in Conformity with Generally Accepted Accounting Principles” in the Independent Auditor’s Report*, when they are specific to state and local government and cleared by the GASB.

Audit program. A detailed outline of work to be done and the procedures to be followed during an audit.

Audit scope. In the content of a financial statement audit, the coverage provided by the independent auditor’s opinion on the financial statements. For example, required supplementary information normally is not included within the scope of a financial statement audit (i.e., the independent auditor does not offer an opinion on its fair presentation).

Auditor rotation. Policy that a government periodically replace the independent auditor of its financial statements.

Auditor’s Report on Internal Control and Compliance over Financial Reporting. Report issued in conjunction with a financial audit performed in accordance with GAGAS. In this report, the independent auditor reports on internal control weaknesses and instances of noncompliance discovered in connection with the financial audit, but does not offer an opinion on internal controls or compliance.

Available cash. Cash that is on hand or on deposit in a given fund and that is unencumbered and can be used for meeting current obligations.

Average daily attendance (ADA). Total approved days of attendance in the District divided by the number of days the schools in the District are in session for at least the required minimum day.

B

Balance sheet. A statement that shows the assets, liabilities, and fund balance or fund deficit of an entity at a specific date and that is properly classified to exhibit the financial condition of the entity as of that specific date.

Bankers’ acceptances. Short-term, non-interest-bearing notes sold at a discount and redeemed by the accepting banks at maturity for face value. Bankers’ acceptances generally are created based on a letter of credit issued in a foreign trade transaction.

Banking pools. One of four different types of public-entity risk pool. An arrangement by which monies are made available for pool members in the event of loss on a loan basis.

Basic financial statements. The minimum combination of financial statements and note disclosures required for fair presentation in conformity with GAAP.

Basis differences. Differences that arise through the employment of a basis of accounting for budgetary purposes that differs from the basis of accounting prescribed by GAAP for a given fund type.

Basis of accounting. The time at which revenues, expenditures, transfers, and related liabilities and assets are recognized in the accounts and are reported in the financial statements.

Betterment. An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change is added to the book value of the asset. The term *improvement* is preferred.

Blue Book. A term commonly used to designate the Government Finance Officers Association's publication *Governmental Accounting, Auditing, and Financial Reporting*.

Bond. A certificate containing a written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

Bond anticipation note (BAN). Short-term interest-bearing note issued by a government in anticipation of bond proceeds to be received at a later date. The note is retired from proceeds of the bonds to which it is related.

Bond discount. The excess of the face value of a bond over the price for which it is acquired or sold. (The price does not include accrued interest at the date of acquisition or sale.)

Bonded debt. That portion of indebtedness represented by outstanding bonds.

Bonded debt service. Expenditures for interest and redemption of bonds.

Bond premium. The excess of the price at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

Bonds authorized and unissued. Legally authorized bonds that have not been sold and that may be sold without further authorization.

Book value. The cost or stated costs of assets less accumulated depreciation as shown by the books of accounts.

Budget. A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budgetary accounts. Those accounts that make it possible for a budgetary-type fund (governmental fund) to show how (1) estimated revenue and revenue realized to date compare; and (2) expenditures and encumbrances compare with appropriations during the fiscal period. The budgetary accounts are estimated revenues, appropriations, and encumbrances.

Budgetary basis of accounting. The method used to determine when revenues and expenditures are recognized for budgetary purposes.

Budgetary control. The management of financial transactions in accord with an approved plan of estimated revenue and expenditures.

Budgetary guidelines. Recommendations on budgeting issued by the National Advisory Council on State and Local Budgeting (NACSLB). The NACSLB's budgetary guidelines are chiefly of interest to accountants because of the emphasis they place on performance measurement in the context of the budgetary process.

Budgetary integration. The management control technique by which the annual operating budget is recorded in the general ledger through the use of budgetary accounts. Budgetary integration is intended to facilitate control over revenues and expenditures during the year.

Budgetary journal entries. Journal entries involving budgetary accounts. Budgetary journal entries arise in connection with budgetary integration.

Budgetary reporting. The requirement to present budget-to-actual comparisons in connection with general purpose external financial reporting. Budgetary reporting is required in connection with the basic financial statements for both the general fund and individual major special revenue funds with legally adopted annual budgets. Budgetary reporting also is required within the comprehensive annual financial report to demonstrate compliance at the legal level of control for all governmental funds with legally adopted annual budgets.

Budgeting. The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization and planning for the use of resources.

Budget revision. Net increases and decreases to the budget. They may include increases due to new grant funds and decreases due to the need to reduce appropriations to keep spending within available revenues.

Budget transfer. Changes among budgeted items. They do not increase or decrease the total budget.

Business-type activities. One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.

C

Call option. A contract giving the buyer (owner) the right, but not the obligation, to purchase from (call option) the seller (writer) of the contract a fixed number of items (such as shares of equity securities) at a fixed or determinable "strike" price on a given date or at any time on or before a given date.

Capital and related financing activities. Term used in connection with cash flows reporting. Capital and related financing activities include (a) acquiring and disposing of capital assets used in providing services or producing goods, (b) borrowing money for acquiring, constructing, or improving capital assets and repaying the amounts borrowed, including interest, and (c) paying for capital assets obtained from vendors on credit.

Capital assets. See *Fixed assets*.

Capital lease. A lease agreement that meets one or more of the following criteria is classified as a capital lease:

- Ownership is transferred to the lessee at the end of the lease term.
- The agreement contains a "bargain purchase" option.
- The lease agreement is 75 percent or more of the estimated useful life of the property.

- The present value of the minimum lease payment is 90 percent or more of the fair market value of the property.

Capital outlay. 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.

Capital projects funds. Funds established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including 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.

Capitalization contribution. Term used in connection with public-entity risk pools. A contribution to meet initial or ongoing capital minimums established by statute, regulation, or the pooling agreement itself. Capitalization contributions generally take the form of cash.

Capitalization threshold. The dollar value at which a District elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Generally, capitalization thresholds are applied to individual items rather than groups of items unless the result would be to exclude items that would clearly be material to the financial statements in the aggregate.

Cash. Currency, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitation as to the availability of cash should be indicated.

Cash advance. Cash apportioned in advance of the usual apportionment period.

Cash basis. Method of accounting in which revenue and expenditures are recorded only when cash is actually received or disbursed. The cash basis is not acceptable for use in Districts.

Cash collections awaiting deposit. Receipts on hand or moneys in a bank clearing account awaiting deposit in the county treasury.

Cash discount. An allowance made on a purchase if payment is made within a stated period. (This term is not to be confused with *trade discount*.)

Cash equivalent. Term used in connection with cash flows reporting. Short-term, highly liquid investments that are both (a) readily convertible to known amounts of cash and (b) so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less meet this definition. For this purpose "original maturity" means the maturity as of the date the investment is acquired.

Cash in bank. Balances in separate bank accounts, such as student body accounts, school farm accounts, and cafeteria accounts.

Categorical aid. Funds from state or federal sources that are in addition to the general-purpose funding to serve a specific pupil population or to provide specific services and activities. These funds have fiscal and program compliance requirements of varying degrees.

Ceded premiums/claims costs. Terms used in connection with public-entity risk pools. Ceded premiums are those transferred to another enterprise in connection with a reinsurance arrangement. Ceded claims costs are those transferred to another enterprise through reinsurance.

Certificate of Achievement for Excellence in Financial Reporting Program. Program sponsored by the Government Finance Officers Association to encourage and assist state and local governments to prepare high-quality comprehensive annual financial reports. The program has been in continuous operation since 1946. The program originally was known as the Certificate of Conformance Program.

Certificates of participation (COPs). A financing technique that provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Character classification. Expenditure classification according to the periods expenditures are presumed to benefit. The four character groupings are (a) *current* operating expenditures, presumed to benefit the current fiscal period; (b) *debt service*, presumed to benefit prior fiscal periods as well as current and future periods; (c) *capital outlays*, presumed to benefit the current and future fiscal periods, and (d) *intergovernmental*, when one government transfers resources to another.

Chart of accounts. A systematically arranged list of accounts that is applicable to a specific District. All account names and numbers, if any, are listed in numerical order.

Check. A bill of exchange drawn on a bank and payable on demand; a written order on a bank to pay on demand a specific sum of money to a named person, to his or her order, or to a bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that a warrant is not necessarily payable on demand and may not be negotiable; a check differs from a voucher in that a voucher is not an order to pay. A voucher-check combines the distinguishing characteristics of a voucher and a check; it shows the propriety of a payment and is an order to pay.

Claims-made policy. Term used in connection with public-entity risk pools. A type of policy that covers losses from claims asserted (reported or filed) against the policyholder during the policy period, regardless of whether the liability-imposing events occurred during the current or any previous period in which the policyholder was insured under the claims-made contract or other specified period before the policy period (the policy retroactive date).

Claims-servicing pool. One of four different types of public entity risk pools. An arrangement by which a pool manages separate accounts for each pool member from which the losses of that member are paid. Also referred to as “account pool.”

Classification. The naming or identification of an item or a category, such as the designation of the particular account into which a receipt or an expenditure is to be recorded or the separation of data into acceptable groupings so that financial facts can be stated more clearly.

Classified presentation. The separate presentation on the statement of position of the current and long-term portions of assets and liabilities to permit the calculation of working capital. A classified presentation is required for the proprietary fund statement of net assets.

Clearing accounts. Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

Closing entries. Entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

Code. (1) A distinguishing reference number or symbol and (2) a statement of the laws of a specific field (e.g., *Education Code*, *Penal Code*, *Civil Code*, and *Labor Code*).

Collateral. Term used in connection with deposits with financial institutions. Security pledged by a financial institution to a governmental entity for its deposit.

Collateral pool. A single financial institution collateral pool is a group of securities pledged by a single financial institution against all the public deposits it holds. A multiple financial institution collateral pool is a group of securities pledged by various financial institutions to provide common collateral for their deposits of public funds. In such a collateral pool, the assets of the pool and the power to make additional assessments against the members of the pool, if necessary, insure there will be no loss of public funds because of the default of a member.

Combining financial statements. Financial statements that report separate columns for individual funds or component units. Combining financial statements normally are required in a comprehensive annual financial report to support each column in the basic financial statements that aggregates information from more than one fund or component unit.

Commercial paper. An unsecured short-term promissory note issued by corporations, with maturities ranging from 2 to 270 days.

Comparability. The principle according to which differences between financial reports should be due to substantive differences in the underlying transactions or the governmental structure rather than due to selection of different alternatives in accounting procedures or practices.

Comparative data. Information from prior fiscal periods provided to enhance the analysis of financial data in the current fiscal period.

Comparative financial statements. Financial statements providing all of the information required by GAAP for two or more fiscal periods.

Compensated absences. Absences for which compensation is paid (e.g., vacation and sick leave).

Compliance supplement. Term used in connection with Single Audits. A publication of the U.S. Office of Management and Budget outlining compliance requirements for federal awards programs. The publication is designed to assist independent auditors performing Single Audits.

Component unit. An organization that is legally separate and for which the elected officials of the primary government are financially accountable or for which the nature and significance of its relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Composite depreciation methods. Depreciation methods applied to groups of assets rather than to individual assets.

Comprehensive Annual Financial Report (CAFR). Financial reporting consisting of three sections: (1) introductory section (general information on the District's structure, services, and environment);

(2) financial section (basic financial statements and required supplementary information, together with information on individual funds and discretely presented component units not reported separately in the financial statements); and (3) statistical section (trend and non-financial data useful in interpreting the basic financial statements).

Comprehensive framework of internal controls. A structure of internal control that provides for (a) a favorable control environment, (b) the continuing assessment of risk, (c) the design, implementation, and maintenance of effective control-related policies and procedures, (d) the effective communication of information, and (e) the ongoing monitoring of the effectiveness of control-related policies and procedures as well as the resolution of potential problems identified by controls.

Condensed financial statements. Abbreviated financial statements sometimes required by GAAP to be presented within the notes to the financial statements in connection with component units, external investment pools, and segments. In addition, GAAP prescribe the presentation of condensed financial information for the prior fiscal year as part of management's discussion and analysis.

Consistency. The principle according to which once an accounting principle or reporting method is adopted, it will be used for all similar transactions and events. The concept of consistency in financial reporting extends to many areas such as valuation methods, basis of accounting, and determination of the financial reporting entity.

Contingent liabilities. Items that may become liabilities as a result of conditions undetermined at a given date (e.g., guarantees, pending lawsuits, judgments and appeals, and unsettled disputed claims).

Contra account. An account to record offsetting transactions (e.g., abatements).

Contract. An agreement between two or more people or entities to do something. Contracts are usually in writing and are enforceable by law.

Contracted services. Expenditures for services rendered under contract by professionals who are not on the payroll of the District, including all related expenditures covered by the contract.

Control account. A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balances of the detail accounts.

Control cycle. Term used in connection with the evaluation of internal control. A Series of logically connected transactions/processes and associated control-related policies and procedures.

Control deficiency. When the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

COSO. Organization that published *Internal Control: an Integrated Framework* (i.e., the Committee of Sponsoring Organizations of the Treadway Commission on Fraudulent Financial Reporting).

Cost. The amount of money or its equivalent value paid or agreed to be paid for property or services. Cost may be incurred even before money is paid; that is, as soon as a liability is assumed. Ultimately, however, money or its equivalent must be given in exchange. The cost of some property or service may in turn become part of the cost of another property or service. For example, the cost of materials will be reflected in the cost of articles made from such materials.

Cost-sharing multiple-employer defined benefit pension/other post-employment benefit plan. A single plan with pooling (cost-sharing) arrangements for the participating employers. All risks, rewards, and costs, including benefit costs, are shared and are not attributed individually to the employers. A single actuarial valuation covers all plan members and the same contribution rate(s) applies for each employer.

Coverage ratio. Ratio of pledged revenues to related debt service payments.

Covered group. Term used in connection with pension and other post-employment benefit plans to describe plan members included in an actuarial valuation.

Credit. The right side of a double-entry posting. Credits will reduce assets and expenditures and increase liabilities, revenue, and fund balance.

Credit risk. Risk that an issuer or other counterparty to an investment will not fulfill its obligations.

Current assets. Assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities.

Current financial resources measurement focus. Measurement focus according to which the aim of a set of financial statements is to report the near-term (current) inflows, outflows, and balances of expendable (spendable) financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments and used solely for reporting the financial position and results of operations of governmental funds.

Current liabilities. Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities should be paid within a relatively short period of time, usually within a year.

Current loans. Loans payable in the same fiscal year in which the money was borrowed.

Custodial credit risk. The risk that a government will not be able (a) to recover deposits if the depository financial institution fails or (b) to recover the value of investment or collateral securities that are in the possession of an outside party if the counterparty to the investment or deposit transaction fails.

D

Debit. The left side of a double-entry posting. A debit will increase assets and expenditures and reduce liabilities, revenue, and fund balance.

Debt limit. The maximum amount of legally permitted debt.

Debt service. Expenditures for the retirement of debt and for interest on debt.

Debt service funds. Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deduction. Term used in connection with fiduciary funds. Decrease in the net assets of a fiduciary fund.

Defeasance. In financial reporting, the netting of outstanding liabilities and related assets on the statement of position. Defeased debt is no longer reported as a liability on the face of the statement of position; only the new debt, if any, is reported as a liability. Most refundings result in the defeasance of the refunded debt. Defeasance also is sometimes encountered in conjunction with annuity contracts purchased in connection with lottery prizes and settlements of claims and judgments.

Deferred revenue. Revenue received in a given period, but unearned, which is set up as a liability to be included as revenue in subsequent periods.

Deficit. The amount by which a sum of money falls short of a required amount (e.g., apportionment deficits or budget deficits).

Deficit financing. The amount to be provided when estimated expenditures exceed the estimated revenues.

Deficit fund balance. The excess of liabilities of a fund over its assets.

Deficit spending. The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

Defined benefit other post-employment benefit plan. Plan having terms that specify the amount of benefits to be provided at or after separation from employment. The benefits may be specified in dollars (for example, a flat dollar payment or an amount based on one or more factors such as age, years of service, and compensation), or as a type or level of coverage (for example, prescription drugs or a percentage of healthcare insurance premiums).

Defined benefit pension plan. A pension plan having terms that specify the amount of pension benefits to be provided at a future date or after a certain period of time; the amount specified usually is a function of one or more factors such as age, years of service, and compensation.

Defined contribution pension/other post-employment benefit plan. A pension or OPEB plan having terms that (a) provide an individual account for each plan member and (b) specify how contributions to an active plan member's account are to be determined, rather than the income or other benefits the member or his or her beneficiaries are to receive at or after separation from employment. Those benefits will depend only on the amounts contributed to the member's account, earnings on investments of those contributions, and forfeitures of contributions made for other members that may be allocated to the member's account.

Deflated depreciated replacement cost. Method of measuring a capital asset impairment resulting from a change in the manner or duration of use of the asset. The method compares the book value of the asset with what would have been the book value of a different asset acquired at the same time for use in current circumstances (e.g., the book value of a school building constructed ten years ago, but now used as warehouse space, versus what would have been the value of equivalent warehouse space constructed ten years ago).

Delinquent taxes. Taxes remaining unpaid after the close of the year in which levied. (See also *Prior years' taxes*, in most cases the preferred term.)

Demand bonds. Long-term debt issuances with demand (“put”) provisions that require the issuer to repurchase the bonds upon notice from the bondholder at a price equal to the principal plus accrued interest. To assure its ability to redeem the bonds, issuers of demand bonds frequently enter into short-term standby liquidity agreements and long-term “take out” agreements.

Depreciation. Estimated loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence.

Derivative. Financial instrument 1) whose value derives from the application of some variable (“underlying”) to a contractually determined amount (“notional amount”) or from the association of an underlying with a payment provision, 2) that involves little or no initial net investment, and 3) that allows for net settlement.

Designated unreserved fund balance. Management’s intended use of available expendable financial resources in governmental funds reflecting actual plans approved by the government’s senior management. Expressed another way, designations reflect a government’s self-imposed limitations on the use of otherwise available expendable financial resources in governmental funds.

Designation for economic uncertainties. The portion of the fund balance that has been designated (set aside) by the governing board to provide for emergencies or economic events, such as revenue shortfalls, that could not be anticipated.

Direct costing. Term used in connection with the valuation of capital assets. Use of source data (e.g., invoices) to establish the historical cost of a capital asset.

Direct debt. Debt that is to be repaid by the reporting government itself rather than by an overlapping or underlying government.

Direct expenses or costs. Expenses that can be separately identified and charged as parts of the cost of a product, service, or department.

Direct support charges. Charges for a support program and services that directly benefit other programs.

Disallowed costs. Claims for grantor resources that have been rejected by the grantor. Disallowed costs are to be distinguished from *questioned costs*, which are potential disallowed costs that have not yet been rejected by the grantor.

Disbursements. Payments by currency, check, or warrant. The term is not synonymous with *expenditures*.)

Discrete presentation. Method of reporting financial data of component units in a column or columns separate from the financial data of the primary government.

Discussion memorandum. A due-process document issued by the GASB soliciting comments from interested parties on various aspects of a technical issue that is the subject of research by the board.

Double entry. A system of bookkeeping that requires an amount credited for every corresponding amount debited. Thus, the double-entry ledger maintains equality of debits and credits.

Due process. The procedures followed by the GASB to ensure that the views of all interested parties are solicited and considered prior to issuing an authoritative pronouncement. At a minimum, due process requires that all statements and interpretations be preceded by an exposure draft.

Duration. In the context of investment disclosure, a measure of a debt investment's exposure to fair value changes arising from changing interest rates based upon the present value of cash flows, weighted for those cash flows as a percentage of the investment's full price.

E

Early recognition option. Term used in connection with debt service funds. The option to recognize an expenditure in the current period in a debt service fund for principal and interest payments due early in the subsequent period. This option is available only in situations involving the nondiscretionary transfer of resources to a debt service fund in the current period for payments due shortly after the end of the fiscal year (i.e., usually within one to several days, and never more than one month later).

Earned interest revenue. A sum of money received or due to be received for the use of money loaned or invested.

Economic resources measurement focus. Measurement focus under which the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net assets. The economic resources measurement focus is used for proprietary and fiduciary funds, as well as for government-wide financial reporting. It also is used by business enterprises and nonprofit organizations in the private sector.

EDGAR (Education Department General Administrative Regulations). The regulations of the U.S. Department of Education incorporating certain circulars from the Office of Management and Budget. *EDGAR* is found in *The Code of Federal Regulations, Title 34*, parts 74, 75, 76, 77, 79, 80, 81, 82, 85, and 86. It is defined in *The Code of Federal Regulations, Title 34*, part 77.1.

Effectiveness. Term used in connection with the evaluation of internal controls and performance measurement. The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

Efficiency. Term used in connection with the evaluation of internal controls and performance measurement. The degree to which an entity, program, or procedure is successful at achieving its goals and objectives with the least use of scarce resources. Efficiency necessarily presupposes effectiveness.

Eligibility requirements. Term used in connection with government-mandated and voluntary non-exchange transactions. Conditions established by the provider of resources stipulating matters such as the qualifying characteristics of recipients, time requirements, allowable costs, and other contingencies.

Embedded option. Provision or term in a financial instrument that allows one party to change the timing or amount of one or more cash flows associated with that instrument (e.g., prepayment options on asset-backed securities).

Emerging issues task force. Group established under the auspices of an authoritative standard-setting body and authorized to publish consensus positions on technical issues not specifically addressed by that body. The GASB has not established an emerging issues task force, although it is empowered to do so.

Employee benefits. Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary but are over and above. They are fringe-benefit payments; and while not paid directly to employees, they are nevertheless part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement; (3) OASDI (Social Security) taxes; (4) Workers' Compensation payments; and (5) payments made to personnel on sabbatical leave.

Employer contributions. Term used in the context of pension and other post-employment benefits to describe contributions actually made by the employer in relation to the annual required contribution (ARC) of the employer. (Only amounts paid to trustees and outside parties qualify.)

Encroachment. The use of unrestricted moneys to support restricted program expenditures.

Encumbrances. Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

Enterprise funds. Funds used to account for those ongoing activities of the District that because of their income-producing character are similar to those found in the private sector.

Entitlement. An apportionment that is based on specific qualifications or formula defined in statute. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

Entity differences. A difference between the budgetary basis of accounting and GAAP arising because 1) the appropriated budget includes organizations, programs, activities, or functions that are not within the financial reporting entity as defined by GAAP, or 2) the appropriated budget excludes organizations program, activities, or functions that are part of the financial reporting entity.

Entry age actuarial cost method. Term used in connection with defined benefit pension plans. A method under which the actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age(s). The portion of this actuarial present value allocated to a valuation year is called the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is called the actuarial accrued liability.

Equity accounts. These accounts represent the difference between the assets and liabilities of a fund.

Equivalent single amortization period. Term used in the context of pension and other post-employment benefit plans. The weighted average of all amortization periods used when components of the total unfunded actuarial accrued liability are separately amortized and the average is calculated.

Estimated revenues. For revenue accounts kept on the accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether it is all to be collected during the period.

Ethics Rule 202. Ethics rule established by the AICPA that places upon auditors the burden of proof for justifying any material departures from the guidance found on levels 2, 3, or 4 of the GAAP hierarchy.

Ethics Rule 203. Ethics rule established by the AICPA that makes it an ethical violation for an auditor to state that financial statements are “fairly presented in conformity with GAAP” if those statements materially violate standards issued by the FASB, the GASB, or the Federal Accounting Standards Advisory Board. A special exception applies when unusual circumstances would make the application of an authoritative standard misleading.

Exchange transactions. Transaction in which each party receives and gives up essentially equal values.

Exchange-like transaction. Transactions in which there is an identifiable exchange between the reporting government and another party, but the values exchanged may not be quite equal or the direct benefits of the exchange may not be exclusively for the parties to the exchange. Examples include certain fees for regulatory or professional licenses and permits, certain tap fees, certain developer contributions, certain grants and donations, and other transactions that, regardless of the label applied to them, are based on an exchange of similar but not equal values.

Expendable trust fund. A trust fund in which principal and earnings may be expended.

Expenditure-driven grants. Government-mandated or voluntary non-exchange transactions in which expenditure is the prime factor for determining eligibility. Also referred to as *reimbursement grants*.

Expenditures. The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.

Expenses. Charges incurred, whether paid or unpaid, for operations, maintenance, interest, and other charges that are presumed to benefit the current fiscal period. Expense accounts are used in certain trust funds and in proprietary-type funds.

Explicit measurable equity interest. Term used in connection with joint ventures. Asset resulting from a stipulation in the joint venture agreement that the participants have a present or future claim to the net resources of the joint venture and setting forth the method to determine the participants’ shares of the joint venture’s net resources.

Exposure draft. A due-process document issued by the GASB soliciting comments from interested parties on a proposed authoritative pronouncement.

External auditors. Independent auditors typically engaged to conduct the audit of a government’s financial statements.

F

Face value. As applied to securities, the amount stated in the security document.

Fair value of investments. The amount at which a financial instrument could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale.

Fees. Amounts collected from or paid to individuals or groups for services or for use of a school or other facility.

Fidelity bond. A form of insurance that provides for the indemnification of the District or other employer for losses arising from the theft or dishonesty of employees.

Fiduciary funds. Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and custodial or agency funds.

Final amended budget. Term used in connection with budgetary reporting. The original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes applicable to the fiscal year, whenever signed into law or otherwise legally authorized.

Financial accountability. Term used in connection with the definition of the financial reporting entity. The level of accountability that exists if a primary government appoints a voting majority of an organization's governing board and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations with a separately elected governing board, a governing board appointed by another government, or a jointly appointed board that is fiscally dependent on the primary government.

Financial Accounting Foundation (FAF). Nonprofit organization responsible for overseeing the operations of both the GASB and the FASB.

Financial Accounting Standards Board (FASB). The authoritative accounting and financial reporting standard-setting body for business enterprises and nonprofit organizations. The FASB is the direct successor of the Committee on Accounting Procedure and the Accounting Principles Board. The GASB and its predecessors have elected to apply a number of the FASB's standards, as well as those of its predecessors, to state and local governments.

Financial audits. Audits designed to provide independent assurance of the fair presentation of financial information.

Financial reporting entity. A primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The nucleus of a financial reporting entity usually is a primary government. However, a governmental organization other than a primary government (such as a component unit, a joint venture, a jointly governed organization, or other stand-alone government) serves as the nucleus for its own reporting entity when it issues separate financial statements.

Financial resources. Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (e.g., receivables, investments). Financial resources also may include inventories and prepaids (because they obviate the need to expend current available financial resources).

Financial section. One of the three basic sections of a comprehensive annual financial report. The financial section is used to present the independent auditor's report on the financial statements, management's discussion and analysis, the basic financial statements (including the notes to the financial statements), required supplementary information, combining statements, individual fund statements and schedules, and supplementary information, as needed.

Finding. Term used in connection with public-sector auditing. Published communication of an internal control weaknesses or instance of noncompliance in connection with an audit conducted in accordance with GAGAS.

Fiscal accountability. The responsibility of governments to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public monies in the short term (usually one budgetary cycle or one year). This term is used in contrast to *operational accountability*.

Fiscal dependence. Term used in connection with the definition of the financial reporting entity. Situation requiring the inclusion of a legally separate entity as a component unit within the financial reporting entity because the governing board of the primary government may *arbitrarily* override the financial decisions of the legally separate entity regarding (a) its budget, (b) the levying of taxes or the setting of rates or charges, or (c) the issuance of bonded debt.

Fiscal funding clause. Term used in connection with capital leases. A clause in a lease agreement that generally provides that the lease is cancelable if the legislature or other funding authority does not appropriate the funds necessary for the government unit to fulfill its obligations under the lease agreement.

Fiscal year. A period of one year, the beginning and the ending dates of which are fixed by statute. For most Districts it is the period beginning on July 1 and ending on June 30.

Fixed assets. Assets of a permanent character having continuing value (e.g., land, buildings, machinery, furniture, and equipment), with a cost over the capitalization threshold set by the District.

Five percent criterion. Second of two tests used to determine whether a given governmental fund or enterprise fund must be reported as a major fund in the basic financial statements. This test is applied to the combined total assets, liabilities, revenues or expenses/expenditures of all governmental and enterprise funds for which the 10 percent criterion has been met.

Fixed budgets. Term used in contrast with *flexible budgets*. Budgets that embody estimates of specific (fixed) dollar amounts.

Fixed coupon repurchase-reverse repurchase agreement. A repurchase agreement or a reverse repurchase agreement where the parties agree that the securities returned will have the same stated interest rate as, and maturities similar to, the securities transferred.

Flexible budgets. Term used in contrast with *fixed budgets*. Budgets that embody dollar estimates that vary according to demand for the goods or services provided.

Food stamps. A federal award program that is intended to improve the diets of members of low-income households by increasing their ability to purchase food.

Foreign currency risk. Risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit.

Formula grants. Government-mandated or voluntary non-exchange transactions involving the provision of resources based upon established criteria (e.g., number of full-time equivalent students) other than the incurrence of qualifying expenditures.

Full-time-equivalent (FTE). The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

Function. An act, service, or group of services proper to a person, thing, or institution and aimed at accomplishing a certain end.

Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accord with special regulations, restrictions, or limitations.

Fund balance. The difference between assets and liabilities. The fund equity of governmental and trust funds.

Fundamental analysis. A method of estimating the fair value of a security when it is thinly traded or when quoted market prices are not available. Fundamental analysis considers assets, liabilities, operating statement performance, management, and economic environment of the issuer in estimating a fair value.

Fund classifications. One of the three categories (governmental, proprietary, and fiduciary) used to classify fund types.

Fund financial statements. Basic financial statements presented on the basis of funds. Term used in contrast with *government-wide financial statements*.

Fund type. One of 11 classifications into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and custodial or agency funds.

Funded mandate. Also known as a government-mandated non-exchange transaction. A situation where a government at one level provides resources to a government at another level and requires the recipient to use the resources for a specific purpose (for example, federal programs that state or local governments are mandated to perform).

Funded ratio. The actuarial value of assets expressed as a percentage of the actuarial accrued liability.

G

GAAFR. The acronym for *Governmental Accounting, Auditing, and Financial Reporting*, a publication of the Government Finance Officers Association. Also known as the *Blue Book*, various editions of this book have been published since the mid-1930s.

GAAP hierarchy. Identification and ranking of the sources of GAAP set forth in SAS No. 69, *The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report* and SAS No. 91, *Federal GAAP Hierarchy*.

General Accounting Office (GAO). Former name of the Government Accountability Office (see below).

General fixed assets account group. A self-balancing group of accounts set up to account for the general fixed assets of a District.

General fund. The fund used to finance the ordinary operations of the District. It is available for any legally authorized purpose.

General group of long-term debt accounts. The account group in which all unmatured general long-term liabilities of a District are recorded. It does not include long-term liabilities of proprietary funds and nonexpendable trust funds.

General journal. A book of original entry for all entries of financial transactions that are not recorded in a special journal, such as a cash receipts journal, a voucher register, or a cash disbursements journal.

General ledger. A book, file, or other device that contains the accounts needed to reflect, in summary and in detail, the financial position, the results of financial operations, and the changes in equities of a fund or an account group used by a District.

General long-term debt. Long-term debt that is legally payable from general revenue and backed by the full faith and credit of a District.

General revenues. All revenues that are *not* required to be reported as program revenues in the government-wide statement of activities. All taxes, even those that are levied for a specific purpose, are general revenues and should be reported by type of tax—for example, sales tax, property tax, franchise tax, income tax. All other non-tax revenues (including interest, grants, and contributions) that do not meet the criteria to be reported as program revenues should also be reported as general revenues.

Generally accepted accounting principles (GAAP). Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices and procedures. Generally accepted accounting principles provide a standard by which to measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

Generally accepted auditing standards (GAAS). Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. The standards are concerned with the auditor's professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards are established by the American Institute of Certified Public Accountants (AICPA).

Generally accepted governmental auditing standards (GAGAS). Generally accepted auditing standards for government are established by the U.S. Government Accounting Office in *Standards and Procedures for Audits of Governmental Organizations, Programs, Activities, and Functions*.

Gift. Anything of value received from any source for which no repayment or service to the contributor is expected.

Government Accountability Office (GOA). The investigative arm of the U.S. Congress charged with improving the performance and accountability of the federal government. In the context of accounting, auditing, and financial reporting for state and local governments, the GAO is best known for issuing *Government Auditing Standards*, commonly known as the “Yellow Book,” which sets generally accepted government auditing standards (GAGAS).

Government Finance Officers Association (GFOA). An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946. It also publishes *Governmental Accounting, Auditing, and Financial Reporting*, commonly known as the “Blue Book.”

Governmental Accounting, Auditing, And Financial Reporting (GAAFR). A publication of the Government Finance Officers Association. Also known as the *Blue Book*, various editions have been published since the mid-1930s.

Governmental Accounting Standards Advisory Council (GASAC). An advisory body established to assist the GASB. The membership of the GASAC represents all major groups with an interest in accounting and financial reporting for state and local governments.

Governmental Accounting Standards Board (GASB). The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting (NCGA).

Governmental activities. Activities generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds.

Governmental entity. For accounting and financial reporting purposes, an entity subject to the hierarchy of GAAP applicable to state and local governmental units. The criteria used to distinguish governmental entities from nongovernmental entities are set forth in the AICPA’s *Audits of State and Local Governmental Units*.

Governmental external investment pool. An arrangement that commingles (pools) the monies of more than one legally separate entity and invests, on the participants’ behalf, in an investment

portfolio (one or more of the participants not being part of the sponsor's reporting entity). An external investment pool can be sponsored by an individual government, jointly by more than one government, or by a nongovernmental entity. An investment pool that is sponsored by an individual state or local government is an external investment pool only if it includes participation by a legally separate entity that is not part of the same reporting entity as the sponsoring government. If a government-sponsored pool includes only the primary government and its component units, it is an internal investment pool and not an external investment pool.

Governmental financial reporting model. The minimum combination of financial statements, note disclosures, and required supplementary information prescribed for state and local governments by the GASB.

Governmental funds. Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Government-mandated non-exchange transactions. Transactions that occur when a government at one level provides resources to a government at another level and requires the recipient to use the resources for a specific purpose (for example, federal programs that state or local governments are mandated to perform).

Government-wide financial statements. Financial statements that incorporate all of a government's governmental and business-type activities, as well as its non-fiduciary component units. There are two basic government-wide financial statements: the statement of net assets and the statement of activities.

Grade level. Assigned classification of students according to age and school progress (e.g., kindergarten or first grade).

Grant. A contribution, either in money or material goods, made by one governmental entity to another. Grants may be for specific or general purposes. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

Grant anticipation note. Short-term, interest-bearing note issued by a government in anticipation of a grant to be received at a later date. The note is retired from proceeds of the grant to which it is related.

Grants-in-aid. See *Grant*.

Guaranteed investment contract. A group annuity contract designed to provide guarantees of principal and interest on funds deposited with an insurance company for a specified period.

H

Healthcare cost trend rate. In connection with other post-employment benefit healthcare plans, the rate of change in per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design, and technological developments.

Holding accounts. Suspense accounts that are used temporarily to accumulate costs that will ultimately be charged to other user programs.

I

Impairment. Significant, unexpected decline in the service utility of a capital asset.

Implementation guides. Guidance on the proper implementation of authoritative accounting and financial reporting standards issued by the staff of the GASB. Implementation guides use a question-and-answer format and enjoy “level 4” status on the hierarchy of GAAP for state and local governments established by the AICPA’s SAS No. 69, *The Meaning of “Present Fairly in Conformity with Generally Accepted Accounting Principles” in the Independent Auditor’s Report*. The GASB annually issues a Comprehensive Implementation Guide that consolidates, updates, and expands upon the guidance offered in the individual publications.

Imposed non-exchange revenues. Revenues that result from assessments imposed on nongovernmental entities, including individuals, other than assessments on exchange transactions (for example, property taxes and fines).

Improvement. An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change is added to the book value of the asset.

Income. A term used in accounting for a proprietary-type fund to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term *income* should not be used in lieu of *revenue* in governmental-type funds.

Incurred But Not Reported (IBNR) claims. Term used in connection with risk financing. Claims for insured events that have occurred but have not yet been reported to the governmental entity, public entity risk pool, insurer, or reinsurer as of the date of the financial statements. IBNR claims include (a) known loss events that are expected to be presented later as claims, (b) unknown loss events that are expected to become claims, and (c) expected future development on claims already reported.

Independent auditor. Auditors who are independent, both in fact and appearance, of the entities they audit. Both GAAS and GAGAS set specific criteria that must be met for an auditor to be considered to be independent.

Independent Auditor’s Report. The official written communication of the results of an audit. In a financial audit, the independent auditor’s report typically will offer (or disclaim) an opinion on whether a set of financial statements is fairly presented in conformity with GAAP (or some other comprehensive basis of accounting).

Indirect cost. Elements of cost necessary in the operation of the District or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such determination exceeds the benefit of the determination. It consists of those business and administrative costs that benefit the entire District (e.g., accounting, budgeting, personnel, purchasing).

Indirect cost rate (ICR). A method for claiming reimbursement of indirect costs from federal and state categorical funds. It is the ratio (expressed as a percentage) of the indirect costs to direct base costs.

Indirect support charges. Charges for routine services not performed as a special service for a particular program but allocated to user programs.

Individual investment accounts. An investment service provided by a governmental entity for other, legally separate entities that are not part of the same reporting entity. With individual investment accounts, specific investments are acquired for individual entities and the income from and changes in the value of those investments affect only the entity for which they were acquired.

Infrastructure. Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

In lieu of taxes. Revenue to replace the loss of tax revenue resulting from property that is exempted from taxation.

“In-relation-to” opinion. An indication in the independent auditor’s report that the auditor does *not* render an opinion on the fair presentation *per se* of certain information contained in the financial report (e.g., combining and individual fund financial statements), but does assert that the information in question is fairly presented *in relation to* the audited financial statements.

In-substance defeasance of debt. A situation that occurs when debt is considered defeased for accounting and financial reporting purposes, even though a legal defeasance has not occurred. When debt is defeased, it is no longer reported as a liability on the face of the statement of position; only the new debt, if any, is reported as a liability.

Insured benefit. A pension and other post-employment benefit financing arrangement whereby an employer accumulates funds with an insurance company, while employees are in active service, in return for which the insurance company unconditionally undertakes a legal obligation to pay the pension benefits of those employees or their beneficiaries, as defined in the employer’s plan. From an employer perspective, an insured benefit resembles a defined contribution plan, while from an employee perspective it resembles a defined benefit plan.

Integrated budget. A situation in which the accounting system has been designed to automatically provide timely budgetary information concerning the uncommitted balance of appropriations and unrealized revenues.

Interest. A fee charged to a borrower for the use of money.

Interest rate risk. Risk that changes in interest rates will adversely affect the fair value of an investment.

Interfund accounts. Accounts in which transactions between funds are reflected.

Interfund activity. 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.

Interfund loans. Amounts provided between funds and blended component units of the primary government with a requirement for repayment.

Interfund reimbursements. Repayments from the funds or blended component units of the primary government responsible for specific expenditures or expenses to the funds or blended component units of the primary government that initially paid for them.

Interfund services provided and used. 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 transfers. Money that is taken from one fund under the control of the governing board is added to another fund under the board's control. Interfund transactions other than loans, quasi-external transactions, and reimbursements. Interfund transfers are not revenues or expenditures of the District. (See also *Operating transfers* or *Residual equity transfers*.)

Interim borrowing. (1) Short-term loans to be repaid from general revenues during the course of a fiscal year and (2) short-term loans in anticipation of tax collections or bond insurance.

Interim reports. Reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections.

Internal audit. An appraisal activity within a District that (1) determines the adequacy of the system of internal control; (2) verifies and safeguards assets; (3) determines the reliability of the accounting and reporting system; (4) ascertains compliance with existing policies and procedures; and (5) appraises the performance of activities and work programs.

Internal control. A plan of organization under which employees' duties are so arranged, and records and procedures so designated, as to provide a system of self-checking, thereby enhancing accounting control over assets, liabilities, revenue, and expenditures. Under such a system the employees' work is subdivided so that no single employee performs a complete cycle of operation. Such procedures call for proper authorization by designated officials.

Internal financial reporting. Financial reporting specifically designed to meet the needs of management.

Internal service funds. Funds created to render services on a cost-reimbursement basis to other organizational units of the District. Such funds are generally intended to be self-supporting.

Introductory section. The first of three essential components of any comprehensive annual financial report. The introductory section typically provides general information on a government's structure and personnel as well as information useful in assessing the government's economic condition. The key element of the introductory section is the letter of transmittal. The contents of the introductory section normally fall outside the scope of the independent audit of the financial statements.

Inventory. A detailed list showing the quantities and a description of the property on hand at a given time. It may also include units of measure, unit prices, and values.

Invested in capital assets, net of related debt. One of three components of net assets that must be reported in both government-wide and proprietary fund financial statements. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the government.

Investing activities. Term used in connection with cash flows reporting. Investing activities include making and collecting loans (except program loans) and acquiring and disposing of debt or equity instruments.

Investment section. One of the sections of a comprehensive annual financial report of an investment pool or public employee retirement system.

Investments. Usually, securities and real estate held for the purpose of generating revenues, such as interest, dividends, or rental payments.

Investment trust funds. Fiduciary fund type used to report governmental external investment pools in separately issued reports and the external portion of these same pools when reported by the sponsoring government.

Invitation to comment. A due-process document that may be released by the GASB to solicit the views of interested parties on a topic under study by the board prior to the release of an exposure draft.

Invoice. An itemized statement of charges for merchandise sold or services rendered to the purchaser.

Issuer. In the context of investment disclosure, the entity that has the authority to distribute a security or other investment. A bond issuer is the entity that is legally obligated to make principal and interest payments to bondholders. In the case of mutual funds, external investment pools, and other pooled investments, “issuer” refers to the entity invested in, not the investment company manager or pool sponsor.

J

Job account. An account established to record the accumulation of costs of a specific piece of work; work orders showing charges for material and labor used.

Joint venture. A legal entity or other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility. Generally, the purpose of a joint venture is to pool resources and share the costs, risks, and rewards of providing goods or services to the joint venture participants directly, or for the benefit of the public or specific service recipients.

Jointly governed organization. A regional government or other multi-governmental arrangement that is governed by representatives from each of the governments that create the organization, but that is not a joint venture because the participants do not retain an ongoing financial interest or responsibility.

Journal. Any accounting record in which the financial transactions of a District are formally recorded for the first time (e.g., the cash receipts book, check register, and general journal).

Journal voucher. A form provided for the recording of certain transactions or information in place of, or supplementary to, the journal or registers.

Judgments. Amounts due to be paid or collected by the District as the result of court decisions.

L

District. See *Local educational agency*.

Lapse period. A specified time at the beginning of a given budget period during which encumbrances outstanding at the end of the prior budget period may be liquidated using the prior year's budgetary authority. Many governments avoid the use of a lapse period by automatically appropriating as part of each new budget an amount sufficient to cover encumbrances outstanding at the end of the prior budget period (a process known as "reappropriation").

Lease-purchase agreements. Contractual agreements which are termed "leases" but which in substance amount to purchase contracts.

Legal debt margin. The excess of the amount of debt legally authorized over the amount of debt outstanding.

Legal defeasance. A situation that occurs when debt is legally satisfied based on certain provisions in the debt instrument even though the debt is not actually paid. When debt is defeased, it is no longer reported as a liability on the face of the statement of position; only the new debt, if any, is reported as a liability.

Legal level of budgetary control. The level at which a government's management may not reallocate resources without special approval from the legislative body.

Lent securities. The securities lent by the lender to the borrower in a securities lending transaction. Also referred to as *underlying securities*.

Level (1-4) guidance. In the context of the hierarchy of GAAP for state and local governments, a reference to the relative authority of a given source of GAAP guidance.

Level of effort requirement. A requirement that a grant recipient not use grant resources to reduce its own participation in a given program or activity.

Levy. The imposition of taxes or special assessments for the support of governmental activities; also, the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

Liabilities. Legal obligations (with the exception of encumbrances) that are unpaid.

Line-item budgeting. A budget system emphasizing a "balanced budget" through comparison of estimated revenues with projected expenditures. Budgetary divisions are listed by organizational units, such as departments or activities, and expenditures are divided into major categories of personal services, contracted services and supplies, and capital outlay. For

budgetary control, further breakdowns of expenditures are made through detailed object accounts based on the wide range of services, supplies, and equipment.

Loan premium or fee. Term used in connection with securities lending arrangements. Payments from the borrower to the lender as compensation for the use of the underlying securities when the securities lending arrangement is backed either by a letter of credit or by securities that cannot be pledged or sold absent a default.

Local educational agency (District). Typically, a local school district, county office of education, or joint powers agreement entity engaged in providing educational services. Also includes Charter Schools for purposes of the UCOA Accounting Manual.

Long-term debt. Debt that matures more than one year after the date of issuance.

M

Major fund. A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

Major program. Term used in the context of Single Audits. As part of the Single Audit, the independent auditor must gain an understanding of internal controls over compliance for each major federal award program and then test those controls. In addition, the independent auditor must render an opinion on whether the government complied with laws, regulations, and provisions of contracts or grant agreements that could have a direct and material effect on each major federal award program.

Management letter. A term used in connection with the independent audit of the financial statements. A formal communication by the auditor to management that focuses on internal control weaknesses discovered in the course of the audit of the financial statements. A management letter typically would be redundant in an audit conducted in accordance with GAGAS, which require that the independent auditor publish internal control weaknesses and instances of noncompliance in conjunction with a formal report on internal control and compliance. The management letter, as just described, should be distinguished from the management *representation* letter. The latter is a communication by management to the independent auditor in which management takes formal responsibility for the fair presentation of the financial statements and makes certain specific representations regarding their contents and circumstances.

Management's discussion and analysis (MD & A). The narrative introducing the financial statements and providing an analytical overview of the District's financial performance for the year. It should

contain sufficient information for users of the financial statements to evaluate whether the financial position of the District has improved or deteriorated as a result of the year's activities.

Market-access risk. In the context of disclosures for derivatives, the risk that arises when a government enters into a derivative in anticipation of entering the credit market at a later date, but may ultimately be prevented from doing so, thereby frustrating the purpose of the derivative.

Matching requirement. A requirement that a grant recipient contribute resources to a program that equal or exceed a predetermined percentage of amounts provided by the grantor.

Material weakness. A significant deficiency (or combination of significant deficiencies) that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected.

Materiality. In the context of financial reporting, the notion that an omission or misstatement of accounting information is of such significance as to make it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Measurement focus. Types of balances (and related changes) reported in a given set of financial statements (i.e., economic resources, current financial resources, assets and liabilities resulting from cash transactions).

Modified accrual basis. The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Most expenditures are recognized (recorded) when the related liability is incurred.

Modified approach. The election *not* to depreciate infrastructure assets that are part of a network or subsystem of a network that meet two requirements. First, the government manages the eligible infrastructure assets using an asset management system that has certain specified characteristics; second, the government documents that the eligible infrastructure assets are being preserved approximately at (or above) a condition level established and disclosed by the government.

Money market investment. A short-term, highly liquid debt instrument, including commercial paper, banker's acceptances, and U.S. Treasury and agency obligations. Asset-backed securities, derivatives, and structured notes are not included in this term.

Multi-purpose grants. Term used in connection with the identification of program revenues. Grants intended to finance activities reported in different functional categories in the government-wide statement of activities. Multipurpose grants that do not provide for specific identification of the programs and amounts should be reported as general revenues.

Multiyear financial plan. A plan that presents financial estimates of programs in tabular form for a period of years. These estimates reflect the future financial impact of current decisions. The data in the plan should be organized along the lines of the program structure.

Municipal Finance Officers Association. Original name of the Government Finance Officers Association of the United States and Canada.

N

National Advisory Council on State and Local Budgeting (NACSLB). A working group created by eight public-sector organizations to establish a comprehensive framework for public-sector budgeting that could be used by state and local governments as an ideal against which to measure and improve the quality of their own budget practices. The Government Finance Officers Association has formally recommended the NACSLB's guidelines to its members.

National Committee on Governmental Accounting. A committee of the Municipal Finance Officers Association that served as the authoritative accounting and financial reporting standard-setting body for local governments from 1946 until the establishment of the National Council on Governmental Accounting in the 1970s.

National Council on Governmental Accounting (NCGA). The immediate predecessor of the GASB as the authoritative accounting and financial reporting standard-setting body for state and local governments. The NCGA issued 7 statements and 11 interpretations prior to its dissolution in June 1984. These statements and interpretations remain effective unless superseded by a subsequent GASB pronouncement.

National Committee on Municipal Accounting (NCMA). A committee of the Municipal Finance Officers Association that served as the authoritative accounting and financial reporting standard-setting body for local governments prior to 1946. The NCMA was one of the predecessors of the GASB.

Negotiable certificates of deposit. Transferable certificates of deposit normally sold in \$1 million units that can be traded in a secondary market. Because they are transferable, negotiable certificates of deposit are subject to custodial credit risk.

Net cost. Term used in the context of the government-wide statement of activities. The difference between functional expenses and program revenues.

Net general obligation debt. General obligation debt reduced by the amount of any accumulated resources restricted to repaying the principal of such debt.

Net income. A proprietary fund's excess of revenues and operating transfers in over expenses and operating transfers out.

Net pension/other post-employment benefit obligation. Term used in connection with defined benefit pension and other post-employment benefit plans. The cumulative difference between annual pension cost and the employer's contributions to the plan, including the pension/other post-employment benefit liability (asset) at transition, if any, and excluding (a) short-term differences and (b) unpaid contributions that have been converted to pension-related/other post-employment benefit-related debt.

No-commitment special assessment debt. Special assessment debt secured solely by liens on assessed properties and resources provided from bond proceeds and is not backed by either the full faith and credit of the government or by any other type of general government commitment.

Non-capital financing activities. Term used in connection with cash flows reporting. Non-capital financing activities include borrowing money for purposes other than to acquire, construct, or

improve capital assets and repaying those amounts borrowed, including interest. This category includes proceeds from all borrowings (such as revenue anticipation notes) not clearly attributable to acquisition, construction, or improvement of capital assets, regardless of the form of the borrowing. Also included are certain other interfund and intergovernmental receipts and payments.

Non-exchange transactions. A transaction in which a government (including the federal government, as a provider) either gives value (benefit) to another party without directly receiving equal value in exchange or receives value (benefit) from another party without directly giving equal value in exchange.

Non-financial assets. A term used in connection with the current financial resources measurement focus and the modified accrual basis of accounting. Assets that are expected to be used in the provision of goods or services rather than converted to cash. Financial statement preparers have the option of treating prepaid items and the inventories of supplies as either a financial asset (consumption method) or as a non-financial asset (purchases method).

Non-operating revenues and expenses. A term used in connection with the proprietary fund operating statement. Revenues and expenses not qualifying as operating items, which typically include interest revenue and expense, taxes, and grants that are not equivalent to contracts for services.

Nonparticipating interest-earning investment contracts. Investment contracts whose value is not affected by market (interest rate) changes (e.g., nonnegotiable certificates of deposit with redemption terms that do not consider market rates). This definition excludes investment contracts that are negotiable or transferable, or whose redemption value considers market rates.

Nonreciprocal interfund activity. The internal counterpart to non-exchange transactions. This category includes both interfund transfers and interfund reimbursements.

Normal costing. Term used in connection with the valuation of capital assets. Estimate of historical cost based on current cost of reproduction new indexed by a reciprocal factor of the price increase of a specific item or classification from the appraisal date to the estimated date of acquisition. That is, the historical cost of an asset is estimated by taking the value of acquiring the asset new today and then discounting that amount by an appropriate inflation factor back to the date of acquisition.

Notional amount. In the context of a derivative, the number (e.g., current units, shares, bushels) to which an underlying is applied.

Not-for-profit organization (NPO). An entity that meets the definition in the Financial Accounting Standards Board's (FASB) *Statement of Financial Accounting Standards No.116, Accounting for Contribution Received and Contribution Made*. An entity with the following characteristics that separates it from a business enterprise:

- It receives contributions of significant amounts of resources from providers who do not expect a commensurate or proportionate pecuniary return.
- Its operating purposes are other than to provide goods or services at a profit.

- Unlike business enterprises, it does not have an interest in ownership.

Number of funds principle. The principle that only the minimum number of funds consistent with legal and operating requirements should be established, since unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.

O

Object. As used in an expenditure classification, *object* applies to the article purchased or to the service obtained.

Obligations. Amounts that the District may be legally required to meet from its resources. They include not only actual liabilities but also unliquidated encumbrances.

Office of Management and Budget (OMB). An agency of the federal government with regulatory oversight of Single Audits. In fulfillment of this responsibility the OMB has issued Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

On-behalf payments of fringe benefits and salaries. Direct payments made by one entity (the paying entity or paying government) to a third-party recipient for the employees of another, legally separate entity (the employer entity or employer government). They include payments made by governmental entities on behalf of nongovernmental entities and payments made by nongovernmental entities on behalf of governmental entities, and may be made for volunteers as well as for paid employees of the employer entity.

Open amortization period. Term used in connection with defined benefit pension and other post-employment benefit plans. An open amortization period (open basis) is one that begins again or is recalculated at each actuarial valuation date. Within a maximum number of years specified by law or policy (for example, 30 years), the period may increase, decrease, or remain stable.

Operational accountability. Governments' responsibility to report the extent to which they have met their operating objectives efficiently and effectively, using all resources available for that purpose, and whether they can continue to meet their objectives for the foreseeable future.

Operating activities. Term used in connection with cash flows reporting. Operating activities generally result from providing services and producing and delivering goods, and include all transactions and other events that are not defined as capital and related financing, non-capital financing, or investing activities.

Operating revenues and expenses. Cost of goods sold and services provided to customers and the revenue thus generated.

Operating transfers. All interfund transfers other than residual equity transfers.

Original budget. The first complete appropriated budget. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes before the beginning of the fiscal year. The original budget should also include actual appropriation amounts automatically carried over from prior years by

law. For example, a legal provision may require the automatic rolling forward of appropriations to cover prior-year encumbrances.

Other financing sources. Governmental fund general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

Other financing uses. Governmental funds' operating transfers out. Such amounts are classified separately from expenditures.

Other post-employment benefits (OPEB). Post-employment benefits other than pension benefits. OPEB include post-employment health care benefits, regardless of the type of plan that provides them, and all post-employment benefits provided separately from a pension plan, excluding benefits defined as termination offers and benefits.

Outcome measures. Term used in connection with service efforts and accomplishments reporting. Indicators that measure accomplishments or results that occur (at least partially) because of services provided. Results also include measures of public perceptions of outcomes.

Output measures. Term used in connection with service efforts and accomplishments reporting. Indicators that measure the quantity of services provided. Output measures include both measures of the *quantity of service provided* and measures of the *quantity of a service provided that meets a certain quality requirement*.

Overdraft. The amount by which checks, drafts, or other demands for payment on the treasury or on a bank account exceed the amount of the balance on which they are drawn; or the amount by which encumbrances and expenditures exceed the appropriation to which they are chargeable.

Overhead. See *indirect cost*.

Overlapping debt. In the context of the statistical section, the outstanding long-term debt instruments of governments that overlap geographically, at least in part, with the government preparing the statistical section information. That is, debt of another government that at least some of the reporting government's taxpayers will also have to pay in whole or in part. Lower levels of government are not required to treat debt of the state as overlapping debt, even though it technically meets this definition. Furthermore, states, regional governments, and counties are exempted from the requirement to present overlapping debt, although counties are still encouraged to do so.

Overlapping governments. In the context of the statistical section, all local governments located wholly or in part within the geographic boundaries of the reporting government.

Overlapping rate. In the context of the statistical section, an amount or percentage applied to a unit of a specific revenue base by governments that overlap geographically, at least in part, with the government preparing the statistical section information.

Own-source revenues. In the context of the statistical section, revenues that are generated by a government itself (e.g., tax revenues; water and sewer charges; investment income) rather than provided from some outside source (e.g., intergovernmental aid and shared revenues).

P

Pass-through grants. Grants and other financial assistance received by a governmental entity to transfer to, or spend on behalf of, a secondary recipient.

Payment in lieu of taxes (PILOT). A payment that a property owner not subject to taxation makes to a government to compensate it for services that the property owner receives that normally are financed through property taxes.

Payroll register. A document accompanying one or more orders on a fund of a District for the payment of salaries or wages to employees; contains the names of such employees and provides information substantiating such orders.

Payroll warrant. A document used as an order or a requisition on a fund of a District for the purpose of paying salaries or wages.

Pension (and other employee benefit) trust funds. A fiduciary fund type used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans.

Pension benefits. Retirement income and all other benefits (e.g., disability benefits, death benefits, life insurance) except healthcare benefits, that are provided through a defined benefit pension plan to plan members and beneficiaries after termination of employment or after retirement. Post-employment healthcare benefits are considered other post-employment benefits, regardless of how they are provided.

Pension cost. Accrual measure of the periodic cost of an employer's participation in a defined benefit pension plan.

Pension obligation bonds. Bonds issued by employers to finance one or more elements of their pension obligation to employees. Pension obligation bonds may be used, for example 1) to reduce or eliminate the employer's net pension obligation, 2) to pay the employer's annual required contribution for the year, or 3) to reduce or eliminate the plan's unfunded actuarial accrued liability.

Pension plan. An arrangement for the provision of pension benefits in which all assets accumulated for the payment of benefits may legally be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of the plan.

Pension-related debt. All long-term liabilities of an employer to a pension plan, the payment of which is not included in the annual required contributions of a sole or agent employer or the actuarially determined required contributions of a cost-sharing employer. Payments generally are made in accordance with installment contracts that usually include interest. Examples include contractually deferred contributions and amounts assessed to an employer upon joining a multiple-employer plan.

Pension trend data. Actuarially based data over time concerning the funding progress of a defined benefit pension plan and employers' actual and annual required contributions to the plan.

Performance auditing. Auditing designed to evaluate the effectiveness or efficiency of an organization, program, or activity.

Performance measurement. Commonly used term for service efforts and accomplishments reporting.

Permanent accounts. Accounts that appear on the statement of position (i.e., assets, liabilities, and equity/net assets).

Permanent funds. Governmental fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs—that is, for the benefit of the government or its citizenry.

Perpetual inventory. A system whereby the inventory of units of property at any date may be obtained directly from the records without resorting to an actual physical count. A record is provided for each item or group of items to be inventoried and is divided to provide a running record of goods ordered, received, and withdrawn and the balance on hand in units and cost.

Personal property. All property except real property. (See also *Real property*.)

Perspective differences. Differences between the budgetary basis of accounting and GAAP that result when the structure of financial information used for GAAP financial reporting differs from the structure of financial information used for budgetary purposes.

Petty cash. A sum of money set aside for the purpose of making change or immediate payments of small amounts. (See also *Revolving cash fund*.)

Physical inventory. The annual physical count of a District's inventory. This count is often taken at the end of the year and observed by the District's auditors. Periodically, physical inventories are conducted to test the accuracy of the *perpetual inventory* records.

Popular annual financial reporting. Supplementary financial reporting designed to meet the special needs of interested parties who are either unable or unwilling to use the more detailed financial information provided in traditional comprehensive annual financial reports.

Post-employment. Period following termination of employment, including the time between termination and retirement.

Post-employment healthcare benefits. Medical, dental, vision, and other health-related benefits provided to terminated employees, retired employees, dependents, and beneficiaries.

Posting. The act of transferring to an account in a ledger the data, either detailed or summarized, contained in a book of original entry.

Preliminary views. A due-process document issued by the GASB soliciting comments from interested parties on a proposed authoritative pronouncement prior to the issuance of an exposure draft.

Premium deficiency. Term used in connection with public-entity risk pools. A situation that occurs if the sum of expected claims costs (including incurred but not reported claims) and all expected claim adjustment expenses, expected dividends to policy holders or pool participants, and unamortized acquisition costs exceeds related unearned premiums.

Prepaid expenses. Expenditures for which payment has been made but for which benefits have not been realized as of a certain date (e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance).

Primary users of general-purpose external financial reports. Those groups of financial statement users whose needs guide the development of GAAP. For state and local governments, the primary users of general-purpose external financial reports are (a) those to whom government is primarily accountable (the citizenry), (b) those who directly represent the citizens (legislative and oversight bodies), and (c) those who lend or who participate in the lending process (investors and creditors).

Prior years' taxes. Taxes collected within the current fiscal year for levies in previous fiscal years.

Private-purpose trust funds. A fiduciary trust fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments.

Program. A group of related activities that operate together to accomplish specific purposes or objectives.

Program cost accounting. A method to identify program costs in a standard manner.

Program revenue. Term used in connection with the government-wide statement of activities. Revenues that derive directly from the program itself or from parties outside the reporting government's taxpayers or citizenry, as a whole; they reduce the net cost of the function to be financed from the government's general revenues.

Proprietary funds. Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Prorating. The allocating of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

Purchase order. A document issued to a vendor that authorizes the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

Purpose restrictions. Term used in connection with government-mandated and voluntary non-exchange transactions. Legal limitations that specify the purpose or purposes for which resources are required to be used (as distinguished from eligibility requirements).

Put option. An option contract giving the buyer (owner) the right, but not the obligation, to sell to the writer of the contract a fixed number of items (such as shares of equity securities) at a fixed or determinable "strike" price on a given date or at any time on or before a given date.

Q

Qualified opinion. Term used in connection with financial auditing. A modification of the independent auditor's report on the fair presentation of the financial statements indicating that there exists

one or more specific exceptions to the auditor's general assertion that the financial statements are fairly presented.

Questioned cost. Term used in connection with Single Audits. A determination by the independent auditor that an expenditure under a federal grant does not meet all of the grantor's requirements and therefore may be subject to refund to the grantor.

R

Real property. Property consisting of land, buildings, minerals, timber, landscaping, and all improvements thereto.

Realized gains and losses. Difference between the carrying value of an asset and its price at the time of sale if the asset had been reported at other than fair value. (The term *unrealized gains and losses* is used to describe the difference between carrying value and fair value prior to sale).

Reappropriation. The inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriation is common for encumbrances outstanding at the end of a fiscal year that a government intends to honor in the subsequent fiscal year.

Reasonable assurance. A term used in connection with financial auditing. The principle that the goal of the independent audit of the financial statements is to ensure that financial statements are free from *material* misstatement. The principle of reasonable assurance rests upon the assumption that it is not cost beneficial to attempt to ensure that financial statements are free of *immaterial* misstatements.

Rebatable arbitrage. A term used in connection with the reinvestment of the proceeds of tax-exempt debt. A requirement to remit to the federal government interest revenue in excess of interest costs when the proceeds from the sale of tax-exempt securities are reinvested in a taxable money market instrument with a materially higher yield.

Rebate. See *Abatement* or *Refund*.

Receipts. Cash received.

Reciprocal interfund activity. The interfund counterpart to exchange and exchange-like transactions. This category includes both interfund loans and interfund services provided and used.

Reclassification. Redesignation of the current year's revenue or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

Refund. An amount paid back or credit allowed because of an over-collection.

Refunding. The issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose (a current refunding), or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time (an advance refunding).

Registered warrant. A warrant that is registered by the county treasurer for future payment because of a present lack of funds and that is to be paid with interest in the order of its registration.

Registers. A listing of transactions of like kind that may be totaled and summarized for convenience in posting (e.g., payroll registers, warrant registers, and attendance registers).

Reimbursement. Cash or other assets received as a repayment of the cost of work or services performed; or repayment of expenditures made for or on behalf of another governmental unit, fund, or department.

Reimbursement grant. A grant for which a potential recipient must first incur qualifying expenditures to be eligible. Reimbursement grants are also referred to as *expenditure-driven grants*.

Reinsurance. A transaction in which an assuming enterprise (reinsurer), for a consideration (premium), assumes all or part of a risk undertaken originally by another insurer (ceding enterprise). However, the legal rights of the insured are not affected by the reinsurance transaction, and the ceding enterprise issuing the original insurance contract remains liable to the insured for payment of policy benefits.

Related organization. Term used in connection with defining the financial reporting entity. An organization for which a primary government is accountable because that government appoints a voting majority of the board, but is not *financially* accountable.

Related party transaction. A transaction that an informed observer might reasonably believe reflects considerations other than economic self-interest based upon the relationship that exists between the parties to the transaction. The term often is used in contrast to an *arm's-length transaction*.

Relative order of liquidity. An order for presenting assets and liabilities on the statement of net assets based upon how readily they may be converted to cash or will require the use of cash.

Relevance. The principle that there should be a close logical relationship between the financial information provided and the purpose for which it is needed. Information is relevant if it is capable of making a difference in a user's assessment of a problem, condition, or event.

Reliability. The principle that financial information should be verifiable, free from bias, and faithfully represent what it purports to represent.

Repairs and Maintenance. Fixing any sort of mechanical or electrical device 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) or prevent trouble from arising (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.

Reportable condition. Term used in connection with financial auditing prior to the issuance of SAS 112, *Communicating Internal Control Related Matters Identified in an Audit*, effective for periods ending on or after December 15, 2006. A significant deficiency in internal controls discovered in the course of the financial statement audit that must be communicated by the independent auditor to the entity's audit committee or its equivalent.

Reporting date. Date of the financial statements; the last day of the fiscal year.

Reporting package. Term used in connection with Single Audits. A package that the independent auditor must communicate to the Federal Audit Clearing House that includes (a) the government's financial statements, (b) the government's supplementary schedule of expenditures of federal awards, (c) the auditor's reports, (d) a summary schedule of prior audit findings, and (e) a corrective action plan. The reporting package must be accompanied by a special data collection form that summarizes the information contained in the reporting package.

Repurchase agreement. A transaction in which the governmental entity (buyer-lender) transfers cash to a broker-dealer or financial institution (seller-borrower); the broker-dealer or financial institution transfers securities to the governmental entity and promises to repay the cash plus interest in exchange for the return of the same securities.

Required supplementary information. Statements, schedules, statistical data, or other information that the GASB has determined to be necessary to supplement, although not required to be a part of, the basic statements of a governmental entity.

Requisition. A document submitted initiating a purchase order to secure specified articles, services, or issuance of materials from stores or a warehouse.

Reserve. An account used to earmark a portion of a (1) fund balance to indicate that it is not available for expenditure (such as the reserve for inventories); and (2) fund equity as legally segregated for a specific future use (such as the reserve for a restricted program balance).

Reserve for economic uncertainties. See *Designation for economic uncertainties*.

Reserve for encumbrances. An account used to segregate a portion of a fund balance for outstanding encumbrances.

Reserved fund balance. The portion of a governmental fund's net assets that is not available for appropriation.

Residual equity transfers. Nonrecurring or non-routine transfers of equity between funds of the District (e.g., transfers of residual balances of discontinued funds to the general fund or contribution of internal service fund capital by the general fund).

Restoration cost approach. Method for measuring the impairment of a capital asset as a result of physical damage that uses estimated restoration costs to establish a ratio (restoration cost/replacement cost or deflated restoration cost/original cost) for determining the portion of the book value of the asset that should be written off.

Restricted assets. Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enable legislation.

Restricted funds. Money whose use is restricted by legal requirement or by the donor.

Restricted net assets. A component of net assets calculated by reducing the carrying value of restricted assets by the amounts repayable from those assets, excluding capital-related debt.

Revenue anticipation note. Short-term, interest-bearing note issued by a government in anticipation of revenues to be received at a later date. The note is retired from the revenues to which it is related.

Revenues. The increases in a fund's financial resources other than from interfund transfers or debt issue proceeds. Revenues are the primary financial resource of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditure reimbursement.

Reverse repurchase agreement. An agreement in which a broker-dealer or financial institution (buyer-lender) transfers cash to a governmental entity (seller-borrower); the entity transfer securities to the broker-dealer or financial institution and promises to repay the cash plus interest in exchange for the same securities or for different securities.

Risk-sharing pools. One of four different types of public-entity risk pools. An arrangement by which governments pool risks and funds and share in the cost of losses.

Revolving cash fund. An account used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

Roll-over risk. In the context of disclosures for derivatives, the risk that arises when a derivative associated with a government's variable-rate debt does not extend all the way to the maturity date of the associated debt, thereby creating a gap in the protection otherwise afforded by the derivative.

S

Salary-related payments. Term used in connection with compensated absences. Payments by an employer that are directly and incrementally associated with payments made for compensated absences on termination. Such salary-related payments include the employer's share of Social Security and Medicare taxes and also might include, for example, the employer's contributions to pension plans.

Schedule of employer contributions. Term used in connection with defined benefit pension and other post-employment benefit plans. Trend data on employers' annual required contribution to a plan and actual contributions.

Schedule of funding progress. Term used in connection with defined benefit pension and other post-employment benefit plans. Trend data on the relationship between the actuarial value of plan assets and the related actuarial accrued liability.

Schedules. Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

Secured roll. Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land, as determined by each county assessor.

Securities. Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

Securities lending transactions. Transactions in which governmental entities transfer their securities to broker-dealers and other entities for collateral—which may be cash, securities, or letters of credit—and simultaneously agree to return the collateral for the same securities in the future.

Segregation of incompatible duties. Term used in connection with the evaluation of internal control. The principle that no single employee should be placed in a position that allows that employee both to commit and conceal an irregularity in the ordinary course of the employee’s duties.

Serial annuity bonds. Serial bonds in which the annual installments of bond principal are so arranged that the combined payments for principal and interest are approximately the same each year.

Serial bonds. Bonds whose principal is repaid in periodic installments over the life of the issue.

Service efforts and accomplishments reporting. Term used by the GASB to describe the presentation of performance measures in connection with general purpose external financial reporting.

Service units approach. Method of measuring capital asset impairments resulting from either 1) changes in environmental factors (e.g., laws, regulations), 2) technological developments and obsolescence, or 3) a change in the manner or expected duration of use of the asset. The method is based on a comparison of service units before and after an impairment occurs.

Shared revenue. Revenue that is levied by one governmental unit but that is shared, usually in proportion to the amount collected, with another unit of government or class of governments.

Short-term debt. Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes bond anticipation notes payable and tax and revenue anticipation notes (TRANS) payable.

Significant deficiency. A control deficiency, or combination of control deficiencies, that adversely affects the entity’s ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity’s financial statements that is more than inconsequential will not be prevented or detected.

Simulation models. Models that estimate changes in an investment’s or a portfolio’s fair value, given hypothetical changes in interest rates. Various models or techniques are used, such as “shock tests” or value-at-risk.

Single audit. An audit performed in accordance with the Single Audit Act of 1984 (as amended) and Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

Single Audit Act of 1984. Federal legislation that provides for state and local government recipients of federal financial awards to have one audit performed to meet the needs of all federal grantor agencies. The Single Audit Act was amended in 1996.

Single-program governments. Term used in connection with financial reporting. A government that budgets, manages, and accounts for its activities as a single program. Single-program governments that use only governmental funds have the option to combine their fund financial

statements and their government-wide financial statements into a single, combining presentation.

Solvency test. Term used in connection with pension plan financial reporting. Comparison of a pension plan's present assets to the aggregate accrued liabilities classified into the following categories: (a) liability for active member contributions on deposit, (b) liability for future benefits to present retired lives, and (c) liability for service already rendered by active members. In preparing this schedule, valuation assets are arbitrarily allocated first to the liability for active member contributions on deposit, second to the liability for future benefits to present retired lives, and third to the liability for service already rendered by active members, regardless of the method used for asset allocation.

Source document. Any voucher, invoice, or other data that support an entry in the accounting records.

Special funding situations. Term used in connection with pensions. A situation in which a governmental entity is legally responsible for contributions to pension or other post-employment benefit plans that cover the employees of another governmental entity or entities. For example, a state government may be legally responsible for the annual "employer" contributions to a pension plan that covers employees of school districts within the state.

Special assessment. A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special items. Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.

Special revenue funds. Funds established to account for the proceeds from specific revenue sources that by law are restricted to finance particular activities.

Special termination benefits. Benefits offered by an employer for a short period of time as an inducement to employees to hasten the termination of services. For example, to reduce payroll and related costs, an employer might offer enhanced pension benefits or OPEB to employees as an inducement to take early termination, for employees who accept the offer within a sixty-day window of opportunity.

Specific identification. In the context of the interest rate risk disclosure for investments, the listing of each investment, its amount, its maturity date, and any call options.

Sponsor. In the context of pension and other post-employment benefits, the entity that established the plan.

Stand-alone plan financial report. In the context of pension and other post-employment benefits, a report that contains the financial statements of a plan and is issued by the plan or by the public employee retirement system that administers the plan. The term *stand-alone* is used to distinguish such a financial report from plan financial statements that are included in the financial report of the plan sponsor or employer.

Standard costing. Method of estimating the historical cost of a capital asset by establishing the average cost of obtaining the same or a similar asset at the time of acquisition.

Statements. (1) In a general sense, all of those formal written presentations that set forth financial information; (2) in technical accounting, those presentations of financial data that show the financial position and the results of financial operations of a fund, a group of accounts, or an entire District for a particular accounting period.

Statistical section. The third of three essential components of any comprehensive annual financial report. The statistical section 1) provides information on financial trends, 2) provides information on revenue capacity, 3) provides information on debt capacity, 4) provides demographic and economic information, and 5) provides operating information.

Stores. Goods that are on hand in storerooms and that are subject to requisition.

Street or nominee name. Securities that are issued in or endorsed to the name of a securities depository, broker-dealer, or other financial services company, on behalf of the true beneficial owners of the securities.

Strike price. A fixed or determinable price on a given date or at any time on or before a given date at which the buyer (owner) may purchase from (call option) or sell to (put option) the seller (writer) of an option contract a fixed number of items (such as shares of equity securities).

Structured settlement. Term used in connection with risk financing. A means of satisfying a claim liability, consisting of an initial cash payment to meet specific present financial needs combined with a stream of future payments designed to meet future financial needs, generally funded by annuity contracts.

Student body fund. An agency fund to control the receipts and the disbursements of student associations' activities; it consists only of assets and liabilities.

Subobject. A subdivision within an expenditure object classification (e.g., *Regular Salaries* is a subobject classification within the *Personal Services—Compensation* expenditure object classification).

Subsidiary ledger. A supporting ledger consisting of a group of accounts, the total of which is in agreement with a control account (e.g., payroll ledger and appropriations ledger).

Subvention. Provision of assistance or financial support, usually from a superior governmental unit or a grant.

Summary of Significant Accounting Policies (SSAP). The first of the notes to the financial statements or a separate section immediately preceding the notes to the financial statements. The basic contents should include a discussion of 1) any selection of an accounting treatment when GAAP permit more than one approach, 2) accounting practices unique to state and local governments, and 3) unusual or innovative applications of GAAP.

Supplementary information. Financial information presented together with basic financial statements that is not included within the scope of the audit of those statements. When the presentation of certain supplementary information is mandated by the GASB it is referred to as *required supplementary information*.

Supply. An item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

Surety bond. A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation (e.g., a surety bond given by a contractor or by an official who handles cash or securities).

Susceptible to accrual. Term used in connection with the application of the modified accrual basis of accounting. Revenues that are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Suspense account. An account that temporarily carries charges or credits pending the determination of the proper account or accounts.

T

Tax and revenue anticipation notes (TRANS). Notes issued in anticipation of collection of taxes, usually retireable only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipate.

Tax-increment financing. Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

Tax liens. Claims by governmental units on properties for which taxes levied remain unpaid.

Tax rate. The amount of tax stated in terms of a unit of the tax base.

Tax rate limit. The maximum rate of tax that a governmental unit may levy.

Tax redemption. Proceeds from the sale of tax-delinquent property.

Tax relief subventions. Funds ordinarily paid to compensate for taxes lost because of tax relief measures.

Tax roll. The list showing the amount of taxes levied against each taxpayer or property.

Taxes. Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Taxes, protested. Tax money paid under protest and held by the county auditor pending settlement of the protest.

Taxes receivable. An asset account representing the uncollected portion of taxes levied.

Technical agenda. Term used in connection with the operation of the GASB. A list of research projects formally undertaken by the GASB as part of its development of authoritative standards of accounting and financial reporting.

Technical Bulletin. A document issued by the staff of the GASB to provide guidance for applying GASB statements and interpretations and resolving accounting issues not directly addressed by them.

Temporary accounts. Accounts that close to net assets at the end of an accounting period (e.g., revenues and expenses).

Ten percent criterion. The first of two tests used to determine whether a given governmental fund or enterprise fund must be reported as a major fund in the basic financial statements. For

governmental funds, this test is applied to the total assets, liabilities, revenues, and expenditures of all governmental funds. For enterprise funds, this test is applied to the total assets, liabilities, revenues, and expenses of all enterprise funds. The test need be met for only one of these four items.

Term bond. A bond whose entire principal matures on a single date.

Termination payments method. A method of calculating the liability for earned sick leave for which it is probable that the benefits will result in termination payments. Under this method, the amount of the liability is estimated based on a governmental entity's past experience of making termination payments for sick leave, adjusted for the effect of changes in its termination policy and other factors.

Termination risk. In the context of disclosures for derivatives, the risk that an unscheduled termination of a derivative could have an adverse effect on the government's asset or liability strategy or could lead to potentially significant unscheduled payments.

Timeliness. The principle that financial statements must be issued soon enough after the reported events to affect decisions.

Timing differences. Differences between the budgetary basis of accounting and GAAP that occur when the period used for budgeting differs from the period used for GAAP reporting (e.g., a special revenue fund that uses a grant-year budget rather than a fiscal-year budget).

Total direct rate. In the context of the statistical section, the weighted average of all individual direct rates applied by the government preparing the statistical section information.

Trade discount. A reduction of the list price, usually expressed as a percentage and related to the volume of business transacted. (The term is not to be confused with *Cash discount*.)

Transfer. Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue. (See also *Budget transfer*.)

Trial balance. A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or if their net balances agree with a control account, the ledgers from which the figures are taken are said to be "in balance."

Tri-party arrangement. Term used in connection with repurchase agreements. An arrangement in which the custodian serves as agent both of the buyer-lender and of the seller-borrower by agreeing, in the event of default by one, to protect the interests of the other. The custodian holds the securities underlying the agreement in the names of both repurchase agreement parties (the buyer-lender as pledgee and seller-borrower as owner).

Trust fund. A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Tuition. An amount charged for educational services provided to a student.

Type A Program. Term used in connection with the determination of major programs for purposes of Single Audits. Type A programs are defined on the basis of the relationship between program expenditures and total federal awards expended.

Type B Program. Term used in connection with the determination of major programs for purposes of Single Audits. A Type B program is any program with insufficient program expenditures to qualify as a Type A program.

U

Unallocated claim adjustment expenses. Term used in connection with risk financing. Costs that cannot be associated with specific claims but are related to claims paid or in the process of settlement, such as salaries and other internal costs of the pool's claims department.

Unallocated depreciation. Term used in connection with the government-wide statement of activities. Depreciation not properly reported as a direct expense of a functional category.

Unaudited actuals. An annual statement reporting the financial activities of the District in which the data are not yet audited.

Uncommitted balance of appropriations. The portion of an appropriation remaining after the deduction of expenditures and encumbrances.

Underlying. In the context of a derivative, a variable that is applied to a notional amount (e.g., a specified interest rate, price index, foreign exchange rate, commodity price), or is associated with a payment provision.

Understandability. The principle that information in financial reports should be expressed as simply as possible.

Undesignated unreserved fund balance. Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e., designations).

Undivided interest. An arrangement (also known as a *joint operation*) that resembles a joint venture but no entity or organization is created by the participants. An undivided interest is an ownership arrangement in which two or more parties own property in which title is held individually to the extent of each party's interest. Implied in that definition is that each participant is also liable for specific, identifiable obligations (if any) of the operation. Because an undivided interest is not a legal entity, borrowing to finance its operations often is done individually by each participant. An additional consequence of the absence of a formal organizational structure is that there is no entity with assets, liabilities, expenditures/expenses, and revenues—and thus, equity—to allocate to participants.

Unearned revenue. Specific type of deferred revenue that does not involve the application of the availability criterion, and therefore applies equally to both accrual and modified accrual financial statements.

Unencumbered balance. That portion of an appropriation or allotment not yet expended or obligated.

Unfunded actuarial accrued liability. The excess of the actuarial accrued liability over the actuarial value of assets. This value may be negative, in which case it may be expressed as a *negative unfunded actuarial accrued liability*, the excess of the actuarial value of assets over the actuarial accrued liability, or the *funding excess*.

Uniform Chart of Accounts (UCOA). A uniform, comprehensive, and minimum chart of accounts for classifying the financial activities of Rhode Island Districts.

Unit cost. The total expenditure for a product, program, or service divided by the total quantity obtained or some other quantitative measure (e.g., the total expenditure for desks divided by the number of desks equals the cost per desk).

Unqualified opinion. An opinion rendered without reservation by the independent auditor that financial statements are fairly presented.

Unrealized gains and losses. Term used in connection with the valuation of investments. Difference between the carrying value of an asset and its fair value prior to sale.

Unrealized revenue. Estimated revenue less revenue received to date; also, the estimated revenue for the remainder of the fiscal year.

Unrestricted net assets. That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

Unsecured roll. Assessed value of personal property other than secured property.

V

Variable rate investment. In the context of investment disclosure, an investment with terms that provide for the adjustment of its interest rate on set dates (such as the last day of a month or calendar quarter) and that, upon each adjustment until the final maturity of the instrument or the period remaining until the principal amount can be recovered through demand, can reasonably be expected to have a fair value that will be unaffected by interest rate changes.

Vesting method. A method of calculating the liability for earned sick leave for which it is probable that the benefits will result in termination payments. Under this method, the amount of the liability is estimated based on the sick leave accumulated at the date of the statement of position for those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments. In calculating the liability, these accumulations are reduced to the maximum amount allowed as a termination payment. Accruals for those employees who are expected to become eligible in the future are based on assumptions concerning the probability that individual employees or classes or groups of employees will become eligible to receive termination payments.

Voluntary non-exchange transactions. Transactions that result from legislative or contractual agreements, other than exchanges, entered into willingly by the parties to the agreement (for example, certain grants, and private donations).

Voting majority. Term used in connection with defining the financial reporting entity. A situation in which the number of the primary government's appointees to a component unit's board is sufficient to control decisions of the component unit.

Voucher. A written document which evidences the propriety of transactions and usually indicates the amounts that are to be recorded.

Vulnerability assessment. Term used in connection with evaluations of internal controls. The risk-based systematic prioritization of internal control evaluations.

W

Warrant. A written order, drawn by the District's governing board or its authorized officer(s) or employee(s), approved by the county superintendent of schools and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee.

Warrants payable. The amount of warrants issued, outstanding, and unpaid.

Weighted average maturity. In the context of investment disclosure, a weighted average maturity measure that expresses investment time horizons—the time when investments become due and payable—in years or months, weighted to reflect the dollar size of individual investments within an investment type.

Widely recognized and prevalent practice. Term used in connection with the hierarchy of GAAP for state and local governments established by SAS No. 69, *The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report*. The principle that accounting and financial reporting practice should itself serve as a source of GAAP in the absence of high level guidance.

Withholding. The process of deducting from a salary or wage payment an amount, specified by law or regulation, representing the individual's estimated federal or state income tax that the employer must pay to the taxing authority.

Work in process. The value of partially completed products manufactured or processed, such as a partially completed printing job.

Work order. A written authorization for the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers, and provision is made for accumulating and reporting labor, material, and other costs.

Work station. Computer, personal computers, or work areas assigned for data processing purposes.

Y

Yellow Book. Term used in connection with public-sector auditing. A non-technical term commonly used to describe the Government Accountability Office's publication *Government Auditing Standards*, the source of GAGAS.

Yield maintenance repurchase—reverse repurchase agreement. A repurchase agreement or a reverse repurchase agreement where the parties agree that the securities returned will provide the seller-borrower with a yield as specified in the agreement.

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Appendix H – Searchable Key Words

The following are Key Words that may be used to locate Topics frequently searched in UCOA.

10% Instruction Rule	Athletic Supplies
20% Hands-On Rule	Audit
Academic Fellowships	Auditor General
Academic Interventions	Auto Allowance
Academic Student Assessment	Bad Debt
Accelegrants	Balance Sheet
Account Level Use Requirements for each Segment	Balance Sheet Transactions
Account String Tool	Barter Transactions
Account Strings	Before School
Accounting Cycle	Bilingual
Accounting Guidance	Bond
Accounts Not Reportable to the UCOA Data Warehouse	Bookstore
Accounts which “Trump”	Budgeted Contingencies
Accreditation	Building and Naming Account Strings
ADA Compliance	Building Construction
Adult Education	Building Improvements
Advertising Costs	Building Purchase
Affiliated Agencies	Building Upkeep, Utilities, and Maintenance
Affordable Care Act	Bus Contractors
After School	Bus Operations
After School Athletic Programs	Bus Passes
After School Program	Bus Purchases
All Schools Allocation Holding Account	Business Operations
Allocation Holding Account	Business Services
Allocation Holding Accounts	Capital Assets
Allocation Methods	Capital Leases
Allocations - Overview and Methods	Capital Projects
Allocations – Weighted Meals Method	Capital Projects Funds
Allocations – Weighted Payroll Method	Capital Projects Funds
Allocations – Weighted Square Feet Method	Capitalized Interest
Allocations – Weighted Students Method	Career and Technical Education
Allocations – Weighted Teachers Method	Catering
Allocations – Weighted Transportation Method	Cell Towers
Amplification System	Central Office
Appointment to Permanent Position	Certified List
Athletic	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	Function 212
Enterprise Activities	Function 213
Enterprise and Community Service Operations	Function 214
Enterprise Funds	Function 215
Equipment Rental	Function 216
Equipment vs. Supplies	Function 221
Equity Accounts	Function 222
Error and Omissions Insurance: Object 55207	Function 223
ESL	Function 231
Essence of the Flavor Concept	Function 232
Expenditures - Recognition Policies	Function 241
Extracurricular	Function 300 Series
Extraordinary Items	Function 311
FAQ	Function 312
FAQ'S	Function 313
Federal Revenue	Function 321
Federal Revenue - Direct from Federal Government	Function 331
Federal Revenue – Direct from Federal Government	Function 332
Federal Revenue through the State	Function 400 Series
Fellows	Function 411
Fiduciary Funds	Function 421
Finance Office	Function 422
Financed Projects	Function 431
Floater Substitute Teachers	Function 432
FM System	Function 433
Follow the Nurses Concept	Function 441
Follow the Topic Concept	Function 500 Series
Food Reimbursement	Function 511
Food Service	Function 512
Food Service Contractors	Function 521
Foundations	Function 531
Frequently Asked Questions	Function 532
Function 000	Function 997
Function 100 Series	Function 998
Function 111	Function Segment – List of Codes
Function 112	Function/Job Classification Matrix
Function 113	Fund 24050000
Function 121	Fund 25000000
Function 122	Fund 80010000
Function 200 Series	Fund Accounting
Function 211	Fund Accounts

Fund Balance	Grade 2
Fund Segment – List of Codes	Grade 3
Fund Transfers In	Grade 4
Fund Transfers Out	Grade 5
Fund Type 10	Grade 6
Fund Type 20	Grade School Teachers
Fund Type 21	Graduation
Fund Type 22	Graduation by Proficiency
Fund Type 23	Grants
Fund Type 24	Guidance and Counseling
Fund Type 2401	Guidance as a Subject
Fund Type 2402	Header Account Rule
Fund Type 2403	Health Occupations Education
Fund Type 2404	Hierarchy Structure
Fund Type 2405	High School Allocation Holding Account
Fund Type 2406	High Schools
Fund Type 25	Homebound Students
Fund Type 30	Hospitalized Students
Fund Type 31	House Leaders
Fund Type 32	Hybrid Classes
Fund Type 40	ID Field Segment
Fund Type 50	IEP
Fund Type 60	Indirect Cost
Fund Type 70	Indirect Cost Accounts
Fund Type 80	Indirect Cost Holding Account
Fund Type 90	Indirect Costs
Future Benefits	In-District Locations
GAAP (Generally Accepted Accounting Principles)	Injury Fund Games
GASB	In-Service, Staff Development, and Support
GASB 45 – OPEB Trust Fund	Instructional Materials, Trips, and Supplies
General Allocation Holding Account	Instructional Paraprofessionals
General Education	Instructional Teachers
General Function/Subject Rule	Insurance Reimbursement
General Fund	Interagency Fund Transfers
General Maintenance Supplies	Intereducational, Interagency Purchased Services
General Program/Subject Rule	Interest Payment
General Rules	Interest Payments
Governmental Accounting Principles	Interest Rate
Governmental Fund Types	Interfund Transfers
Governmental Funds	Intermediate Governmental Agencies and Intermediate
Grade 1	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
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Vehicle Registration
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Weighted Teachers Allocation Method
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END OF UCOA ACCOUNTING MANUAL