

## Common Coding Practice

(Revised May 12, 2020)

Transaction Description	Coding Practice
<p><b>After School Program</b> After School Education and Safety/SAFE (Siskiyou After School for</p> <p>Supplies for Instruction Transfer of <i>Other Miles</i> from Pupil Transportation (if athletic)</p>	<p>Teacher/direct instruction 01-6010-0-1100-7110-1000 Aide/direct instruction 01-6010-0-2100-7110-1000 Teacher/curriculum support 01-6010-0-1300-7110-2100 Aide or individual/child care 01-6010-0-2200-7110-4000 Site Coordinator 01-6010-0-2300-7110-2100 Secretary 01-6010-0-2400-7110-2700 Supplies (Instructional) 01-6010-0-4300-7110-1000 Other Miles (if athletic) 01-6010-0-5710-7110-4000</p>
<p><b>Associated Student Body</b> Awards (<b>requires specific board policy, use extreme caution</b>) See FCMAT ASB Accounting Manual, fraud Prevention Guide and Desk Reference</p>	<p>Note: Coding for ASB runs through <b>01-9700-0-9560-1110-4100</b> Awards</p>
<p><b>Deposit Coding Summary:</b> If you are considering coding a deposit to an Object that is not a Revenue Object, double check your coding (CSAM Procedure 560) (Checks for retiree/board insurance are allowable to 34xx and 27xx) Special Education Resource Aide Reimbursements Clearing Interest</p>	<p><b>Deposit Coding Summary:</b>  Special Education Allocation 01-6500-0-8792-5001-0000 Resource <b>Aide</b> Reimbursement 01-9117-0-8677-5001/5770-0000 Clearing Interest (if available) 01-0000-0-8660-0000-0000</p>
<p><b>Excess Costs/Billbacks - COE</b> (CDE email 6-2-03 IB) Special Ed Admin 01-6500-0-8710-5001-0000 Special Ed Per ADA 01-6500-0-8710-5001-0000  Non-Public Agency 01-6500-0-8710-5750-1180 Pupil Transportation 01-7240-0-8677-5750-3600 Resource Program 01-6500-0-8710-5770-0000 Psychologist 01-0000-0-8689-8615-3120</p>	<p><b>Excess Costs/Billbacks - Districts</b> Special Ed Program Admin 01-0000-0-7142-5001-9200 Special Ed Per ADA Payment 01-0000-0-7142-5750-9200 (Per CDE letter 6-26-14) Non-Public Agency 01-0000-0-7142-5750-9200 Pupil Transportation 01-0000-0-7142-5750-9200 Itinerant Resource Program 01-0000-0-7142-5770-9200 Psychologist 01-0000-0-5800-1110/1150-3120</p>
<p><b>Food Purchases</b> (CDE email 11-27-02 IB) Coffee purchases for adult meals served that are not part of the nutrition program, or staff room Classroom snacks - Part of Food Service Program Meeting refreshments - Not provided by Food Service Meeting refreshments - Service provided by Food Service <i>Note: Be sure appropriate costs are moved to prevent over stating Cafeteria costs and understating costs in other programs.</i>  Classroom snacks (must be in compliance with district Wellness Plan)  Food with service component</p>	<p>Coffee 01-0000-0-4300-0000-2700  Classroom snacks 13-5310-0-4700-0000-3700 Meeting refreshment 01-xxxx-0-4300-xxxx-xxxx Meeting refreshment 01-xxxx-0-5750-xxxx-xxxx <b>(Charge/Debit</b> User Resource/Goal/Function)  Cafeteria Fund 13-5310-0-5750-0000-3700 <b>(Credit</b> Cafeteria Costs) Classroom snacks 01-xxxx-0-4300-1xxx-1000  Food with service component- students, teachers, and adults Served in restaurant 01-xxxx-0-5200-xxxx-xxxx Catered district event 01-xxxx-0-5800-xxxx-xxxx</p>
<p><b>Goal Usage</b> Special Education - 5xxx Goal Required (SACS Software TRC errors)  Community Day School - 3550 Goal Required</p>	<p>Special Education Revenue 01-6500-0-8xxx-5001-xxxx Special Education Resource Expense 01-6500-0-xxxx-5770-xxxx Community Day Expenses 01-0430-0-xxxx-3550-xxxx</p>
<p><b>Function Usage</b> District Administration Function 7200</p>	<p>Should be Resource 0000 01-0000-0-xxxx-xxxx-7200 <b>Should not</b> be used for: Audit, Legal, Nursing Contract, most Professional Development, Instructional component of SISnet fees</p>

<p><b>Resource Aides Funded By SELPA</b>  District aide is utilized in Special Education setting a specified number of hours per day/week. SELPA makes annual reimbursement  COE makes payment 01-6500-0-5800-5770-1120</p>	<p><b>Resource Aides Funded By SELPA</b>  District Receives Pmt 01-9117-0-8677-5770-0000</p> <p>District pays salary for Specified Number of hours 01-9117-0-2100-7131-1120</p>
<p><b>Special Funds</b>  Adult Education  Child Development  Cafeteria  Deferred Maintenance</p>	<p>Adult Education 11-6391-x-xxxx-xxxx-xxxx  Child Development 12-6055-x-xxxx-xxxx-xxxx  Cafeteria 13-5310-x-xxxx-xxxx-xxxx  Deferred Maintenance 14-0000-x-xxxx-xxxx-xxxx</p>
<p><b>Other Coding Clarification</b>  Administrative Consortium Contracts  Adult Education Resource  After School (After School Education and Safety)/SAFE (Siskiyou After School for Everyone)   Alarm (Security/Fire) Monitoring   Architect Fees (Projects)  Athletic League Dues  Audio Visual/Library Contracts  Audit  Board Cost Function  Business Services Contracts  Cafeteria Costs (CSAM 325-21and CDE email 1-20-05)   Capital Lease   Capital Outlay (Site/Building)  <b>Per unit</b> cost above district capitalization threshold (CT) only  Capitalization question: Does it extend the useful life of the overall asset?</p>	<p>Administrative Consortium 01-0000-0-5800-0000-7200  Adult Education 11-6391-0-xxxx-xxxx-xxxx  After School 01-6010-0-xxxx-7110-xxxx   <i>See special section above</i>  Alarm Monthly Monitoring 01-0000-0-5500-0000-8200  Alarm Inspection 01-0000-0-5800-0000-8200  Architect Fees xx-0000-0-6200-0000-8500  Athletic League Dues 01-0000-0-5300-1100-4200  Audio Visual/Library Contracts 01-xxxx-0-5800-1110-2420  Audit 01-0000-0-5800-0000-7190/91  Board Cost Function 01-0000-0-xxxx-0000-7110  Business Services Contracts 01-0000-0-5800-0000-7200/7300  Cafeteria Costs :  Custodian salary, laundry, rug and rag cleaning by outside vendor (5500), not allowed 13-5310-0-5800-0000-3700  Capital Lease  (Lease/Purchase) 01-0000-0-7438/9-0000-9100  Capital Outlay (CT = Capitalization Threshold)  Site Acquisition xx-0000-0-6100-0000-8500  Site Improvement xx-0000-0-6170-0000-8500   Building/Bldg Imp xx-0000-0-6200-0000-8500  Carpet replacement under CT xx-xxxx-x-4400-0000-8100  Carpet replacement over CT xx-xxxx-x-6200-0000-8500  Fencing under CT xx-xxxx-x-4400-0000-8100  Window repair xx-xxxx-x-5600-0000-8100  Window replacement under CT xx-xxxx-x-4400-0000-8100  <i>Note: Purchases of equipment/furniture in Funds 21, 20, 35 will be capitalized per SACS Frequently Asked Question 5. "What ever costs are accumulated are capitalized into the cost of constructing or acquiring a capital asset." From Frequently Asked Question 6: "the cost of constructing or acquiring a facility is not allocated to specific goals or functions...but to function 8500 "</i>  <b><i>Note: Anything coded to Function 8500 will be extracted as Capital Outlay for GASB 34 reporting, be sure it qualifies</i></b></p>
<p>Career Technical Education (CTE)</p>	<p>Career Technical Trust Grant (Throuh COS) 01-6382-?-????-????-????  Career Technical Incentive Grant (Not through COS) 01-6387-?-????-????-????</p>
<p>Communication/Telephone/Internet Lines   Conference Fees   Co-op Fees  Custodians  Drug Testing</p>	<p>Communication 01-0000-0-5900-0000-2700 and 01-0000-0-5900-0000-7200 or 01-0230-0-5900-0000-3600*  *May follow user if supported by direct documentation (monthly stmts)  Example: Phone used only by bus driver with specific statement (CSAM 330-24 thru 25)  Maximum to 7200 should not exceed 30%  Conference Fees -  Dist reps, i.e. student like Spelling Bee fee 01-xxxx-x-5200-xxxx-xxxx  <b>(Not admission/tickets)</b>  See also <b>Staff Development</b>  Co-op Fees 01-xxxx-x-5800/5864-0000-2150  Custodian 01-0000-0-2200-0000-8100/8200  Drug Testing Fees 01-xxxx-0-5800-xxxx-xxxx</p>

<p>Deferred Maintenance Resource (Flexible 2008/9 - 2014/15)</p> <p>Dues</p> <p>Equipment \$500 to Capitalization Threshold</p> <p>Field Trip</p> <p>Finance Charges</p> <p>Finger Printing</p> <p>Fire Extinguisher Maintenance</p> <p>Fuel (CDE email 6-20-03 IB)</p> <p>Insurance</p> <p>Golden Handshake (Retirement Incentive) (CSAM 655-3, 915-11) (Note: Admin fee to 5800)</p> <p>Indirect Cost Charges</p> <p>Interest Repayments to State (State Building Funds) (CDE email 12-17-02 HB)</p> <p>Internet</p> <p>Keys</p> <p>Laundry (Like American Linen, rags, rugs, mops)</p> <p>Lease (not lease purchase)</p> <p>Legal/Attorney Fees</p> <p>Long-Term Debt or Loan Repayments</p>	<p>Deferred Maintenance 14-0000-x-xxxx-xxxx-xxxx (if making transfers into the fund)</p> <p>Dues - Institutional 01-xxxx-x-5300-xxxx-xxxx</p> <p>Dues - Individual 01-xxxx-x-39xx-xxxx-xxxx</p> <p>Must be in contract (or specific board minutes)</p> <p>Non-Cap Equipment (Per Unit Cost \$500 to \$5,000)</p> <p>01-xxxx-x-4400-xxxx-xxxx</p> <p>Field Trip Admission Tickets 01-xxxx-x-5800-xxxx-xxxx</p> <p>Field Trip Camp Fees 01-xxxx-x-5800-xxxx-xxxx*</p> <p>Including students, staff, parents</p> <p>District funds for in-state only E.C. 35330</p> <p>Finance Charges 01-0000-0-5800-0000-7200</p> <p>Finger Printing 01-0000-0-5800-0000-7200/7400</p> <p>Fire Extinguisher 01-0000-0-5600-0000-8100</p> <p>Fuel - Vehicle xx-xxxx-x-43xx-xxxx-xxxx</p> <p>Fuel - Heating 01-0000-0-55xx-0000-8100/8200</p> <p>Insurance - General Liability 01-0000-0-5400-0000-7200</p> <p>Insurance - Pupil Transp vehicles 01-0230-0-5400-0000-3600</p> <p>Golden Handshake 01-0000-0-39xx-xxxx-xxxx</p> <p>Goal and Function when working</p> <p>Indirect Cost Charges xx-xxxx-x-7310-xxxx-7210</p> <p>Interest Repayment xx-0000-0-7431-0000-9100</p> <p>Internet and Other Service</p> <p>Provider (See also SISnet) 01-xxxx-x-5800-0000-2700/7200</p> <p>Internet line only 01-xxxx-x-5900-0000-2700/7200</p> <p>Keys (includes labor) 01-0000-0-4300-0000-81xx (1099 Flag "Y")</p> <p>Flag for 1099 due to labor component</p> <p>Laundry 01-0000-0-5500-0000-8100</p> <p>Lease xx-xxxx-x-5600-0000-8700</p> <p>Legal/Attorney Fees 01-0000-0-5800/5801-0000-7100/7110/7150</p> <p>Long-Term Debt or Loan Repayment</p> <p>Principal xx-xxxx-x-7439-0000-9100</p> <p>Interest xx-xxxx-x-7438-0000-9100</p>
<p>Lottery Instructional Materials Resource 6300</p> <p>Only objects in the 4000s are extracted for the Lottery Report</p> <p>Maintenance Employees</p> <p>Mandated Costs</p> <p>Medi-Cal Administrative Activities (MAA) Revenue (CDE SACS query web site)</p> <p>Microsoft Settlement Revenue and Expenditures</p> <p>Mileage (SDCOE accounting practice)</p> <p>Negotiations</p> <p>Nursing Contract</p> <p>Pass Through Revenue Sub Agreements for Services Model (The model we most commonly use (CSAM 750-2 thru 4) Use Object 8287 or 8587 ONLY if district will transfer exact amount to another LEA in Object 7211-13</p> <p>Pass Through Revenue Sub Agreements for Services (end recipient)</p>	<p>Lottery Resource 01-6300-0-4xxx-xxxx-xxxx</p> <p>Maintenance Employees 01-0000-0-2200-0000-8100/8110</p> <p>Mandated Costs 01-0000-0-5800-0000-7200</p> <p>Medi-Cal Administrative</p> <p>Activities (MAA) Revenue 01-0000-0-8290-0000-0000</p> <p>Microsoft Settlement Revenue and Expenditures 01-9010-0-xxxx-xxxx-xxxx</p> <p>Mileage xx-xxxx-x-5200-xxxx-xxxx</p> <p>Negotiations 01-0000-0-5800-0000-7110</p> <p>Nursing Contract 01-xxxx-0-5800-1110-3140</p> <p>Pass Through Revenue 01-xxxx-x-8287-0000-0000</p> <p>Pass Through Federal Revenue (end recipient) 01-xxxx-x-8285-0000-0000</p> <p>Pass Through State of Local 01-xxxx-x-8677-0000-0000</p>

Pest Abatement (Clark/Orkin/Siskiyou Pest Cont/Terminex) Playground improvement (exceeding Capital Outlay Threshold) Postage Power	Pest Abatement 01-0000-0-5500-0000-8100 Playground improvement 01-0000-0-6170-1110-1000 Postage 01-0000-0-59xx-0000-2700 01-0000-0-59xx-0000-7200 Power 01-0000-0-5520-0000-8200 CDS Power ( <b>Off site</b> ) 01-0430-0-5500-3550-8200 (CDE email 3-8-04 IB)
Rent ( <b>Not Lease/Purchase</b> ) Facility Cannot charge district program rent (ROP, Sp. Ed, etc.) (CDE email 4-27-05 IB) Equipment Retiree Benefit (OPEB, post employment health and welfare) Cannot charge restricted Resource (CDE letter 2-26-07, CDE email 10-25-07 LL) (Note: See 2-26-07 letter for exception when using actuarial basis across all Resources) Regional Occupational Program Revenue (ROP) Revenue Repayment Salary Noon Duty/Recess Supt/Principal Salary to Comm Day Sch <b>Must have time documentation</b> (CDE email 12-18-02 IB) Superintendent Cost Function Small District Administrator Small District Secretary Security Systems SISnet Fees Staff Development	Pupil Transp Power Not allowed Rent ( <b>Not Lease/Purchase</b> ) Facility 01-0000-0-5600-0000-8700 Equipment xx-0000-0-5600-xxxx-xxxx Retiree Health and Welfare 01-0000-0-37xx-xxxx-xxxx Goal and Function when working Regional Occupational Program Revenue 01-0000-0-8677-0000-0000 Revenue Repayment xx-xxxx-x-Rev Ob-0000-9200 Original object number <b>even if prior year</b> (CSAM Part I 304) Salary Noon Duty/Recess 01-0000-0-2900-1110-1000 Supt/Principal to CDS 01-0430-0-1300-3550-2700 Supt cost Function 01-0000-0-1300-0000-7150 Small District Admin 01-0000-0-1300-0000-2700 70% 01-0000-0-1300-0000-7150 30% Small District Secretary 01-0000-0-2400-0000-2700 70% 01-0000-0-2400-0000-7200 30% Security Systems Function 8100 or 8300 SISnet Fees Financial System (QSS) 01-0000-0-5800-0000-7700 Instructional Technology 01-0000-0-5800-1110-2460 Staff Development Staff or consultant develop Staff dev curric 01-0000-0-xxxx-0000-2140 Conference Fee 01-xxxx-x-5200-xxxx-xxxx Goal/Function follow E/E payroll (Some may have specific staff dev funding in restricted resource)
Sub Agreements for Services (CSAM 330-19 thru 20, 910-2 thru 3) Telephone Tires with mount/balance Vehicle Oil Change Water Service	Sub Agreements for Services 01-xxxx-x-5100-xxxx-xxxx Curriculum Support, Facility Rent/Lease, Library, Maint & Op, Pupil Support, School (not District) Admin, Classroom Technology, Transportation, Tuition Contracts that are not Sub Agreements code to 5800 Business Services, Consortium Contracts (Audit, Mandated Cost, Legal), SISnet Telephone - See Communications above Tires with mount/balance 01-xxxx-x-4300-xxxx-xxxx Flag for 1099 due to labor component Vehicle Oil Change 01-xxxx-x-5600-xxxx-xxxx Water Service Rental 01-0000-0-5600-0000-8100 Water Service Water 01-0000-0-4300-0000-8100

**Other:**

Fund 35: Use Resource 7710

Contract Requirements:

Payments for services \$500 or more. Advised for services under \$500 to protect all parties.

CDE Email References:

CD = Christine Davis

HB = Hermie Bromies

IB= Iqbal Badwalz

LL = Linda Lewis

Auditor References:

DP = Diane Plante (Robertson CPA)