

NEVADA DEPARTMENT OF EDUCATION (NDE)

COMMON ELEMENTS FOR ACCOUNTING AND REPORTING K-12 EDUCATIONAL FINANCES

INCLUDING STANDARD CHART OF ACCOUNTS

Use of NDE's Chart of Accounts is required by the following state laws and regulations:

Nevada Revised Statutes (NRS) 387.3035

Nevada Administrative Code (NAC) 387.765

Original adoption by State Board of Education: October 14, 2008

****Last Updated: November 20, 2025****

For questions regarding this Chart of Accounts please contact

NDE's Student Investment Division at

grantsinfo@doe.nv.gov

FUND CODES

A fund is a separate fiscal entity and is established to conduct specific activities and objectives in accordance with statutes, laws, regulations, and restrictions or for specific purposes. As defined by GASB, a fund is 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, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

100	General Fund (Can only have one general fund)
200	Special Revenue Funds
300	Capital Projects Funds
400	Debt Service Funds
500	Permanent Funds
600	Enterprise Funds
700	Internal Service Funds
800	Trust Funds, Pension Trust Funds, Investment Trust Funds, Private-Purpose Trust Funds
900	Agency Funds

Note: NCES uses one digit for fund codes.

Code	Description
XXX	Items marked with a yellow box are required for federal reporting purposes.
Governmental Fund Types	
100	General Fund. This fund is the chief operating fund of the school district. It is used to account for all financial resources of the school district except for those required to be accounted for in another fund. A district may have only one general fund.
200	Special Revenue Funds. This fund 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: <i>Restricted state or federal grants-in-aid</i> <i>Restricted tax levies.</i> A separate fund may be used for each identified restricted source, or one fund may be used, both options are supplemented by the classification Project/Grant Reporting code.
206	PCFP English Learner (Restricted Funding)
207	PCFP Gifted and Talented (Restricted Funding)
208	PCFP At-Risk (Restricted Funding)
220	SB231 (2023) Salary Increases (Districts only) AND AB398 (2025) Salary Increases (Charters only)
230	Adult Education
240	State Grants
250	Special Education (State)
260	Gifts and Donations
270	Other Special funds / Miscellaneous funds
271	Net Proceed Mitigation Fund (NRS 362.171) Taxes on patented mines and proceeds of minerals/geothermal resources - establishment and use of school district fund for mitigation.
272	Revenue Stabilization Fund (NRS 354.6115) Fund to stabilize operation of local government and mitigate effects of natural disaster.
273	Insurance Loss Fund (NRS 393.020) Fund to manage insurance loss proceeds. Appropriate use of proceeds is detailed in NRS 393.020.
	Student Activities Fund (as per GASB 84) not otherwise categorized as 900. This fund to be used for Student Activity accounts whereby the district has control of the assets (both hold the assets and have the ability to direct the use), the district may contribute funds to these activities, and funds expended serve to reduce the amount of resources the district would otherwise have to raise to pay for those expenditures. (ie. SAF used to collect music fees to offset the costs of band instruments or athletics fees used to pay for coaching staff). (See 900 Custodial Funds for resources ultimately used for the benefit of students and not used for activities that are part of the governmental unit's provision of goods and services.
280	Federal Funds
285	Medicaid Funds
290	Food Service Funds - This fund is for food services such as breakfast, lunch, after-school and milk programs for staff and students. Policy decision of the governing board or management is to NOT recover the full cost of providing services through fees or charges. If food services are enterprise, use code 600.

300	<p>Capital Projects Funds / Bond Issues. This fund 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. A separate fund may be used for each capital project or one fund may be used, supplemented by the classification Project/Grant Reporting code.</p> <p>310 Residential Construction Tax</p> <p>330 Building and Sites (includes teacherages)</p> <p>340 Governmental Services Tax (GSC)</p> <p>350 "Pay As You Go" Tax Fund (property tax levied in accordance with NRS 387.3285)</p> <p>360 Bond Issues</p> <p>370 Capital Replacement</p>
400	<p>Debt Service Funds. This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.</p>
500	<p>Permanent Funds. This fund 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 school district's programs.</p>
Proprietary Fund Types	
600	<p>Food Service / Enterprise Funds. This fund 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:</p> <p style="padding-left: 40px;"><i>Debt backed solely by revenues from fees and charges (thus, not debt that is backed by the full faith and credit of the school district)</i></p> <p style="padding-left: 40px;"><i>Legal requirement to recover costs through fees and charges.</i></p> <p style="padding-left: 40px;"><i>Policy decision of the governing board or management is to recover the costs of providing services through fees or charges</i></p> <p style="padding-left: 40px;"><i>Some examples of enterprise funds are activities such as the food service catering programs, concessions for sporting events, the bookstore operation, the athletic stadium, or the community swimming pool.</i></p>
700	<p>Insurance & Risk Management / Internal Service Funds. This fund may be used to account for any activity within the school 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 school 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.</p> <p>701 Insurance Property Casualty</p> <p>702 Health Insurance</p> <p>703 Workers Compensation</p> <p>704 Unemployment Compensation</p> <p>705 Other Insurance / Risk</p> <p>706 Compensated Absences (Accrued from year to year and paid upon termination)</p> <p>710 Graphic Arts</p>
Fiduciary Fund Types	
800	<p>Trust Funds. These funds are used to account for assets held by a school 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 school 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; refer to GASB 26 and 27 for guidance on the recognition of these liabilities). Trust funds include pension trust funds, investment trust funds, and private-purpose trust funds (as described below).</p>
810	<p>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 school district in lieu of or in addition to any state retirement system.</p>
820	<p>Investment Trust Funds. This fund is used to account for the external portion (i.e., the portion that does not belong to the school district) of investment pools operated by the school district.</p>
830	<p>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.</p>

PROGRAM CODES

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The program classification provides a framework to classify instructional and other expenditures by program to determine cost.

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

100	Regular Elementary / Secondary Education Programs
200	Special Programs
300	Vocational and Technical Programs
400	Other Instructional Programs - Elementary / Secondary
500	Non-Public School Programs
600	Adult/Continuing Education Programs
700	Community/Junior College Education Programs
800	Community Services Programs
900	Co-curricular and Extra-curricular Activities
000	Undistributed / Unassigned to any particular program

Code	Description
XXX	Items marked with a yellow box are required for federal reporting purposes.
100	Regular Elementary/Secondary Education Programs. Activities that provide students in prekindergarten 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; from vocational/technical programs that focus on career skills; and from 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.
140	Summer School for Regular Programs - summer school programs offering the regular curriculum and not included with other programs (i.e. Special Education, Vocational/Technical, etc.)
200	Special Programs. Special Programs include activities for elementary and secondary students (prekindergarten through grade 12) receiving special education and related services. These services are related to mental retardation, orthopedic impairment, emotional disturbance, developmental delay, specific learning disabilities, multiple disabilities, hearing impairment, other health impairments, visual impairments including blindness, autism, deaf-blindness, traumatic brain injury, and speech or language impairments. Special Programs is also inclusive of students receiving services related to gifted and talented programs.
210	Early Childhood Special Programs
240	Summer School for Special Programs.
260	Home Bound Pupils - Special Programs
280	Self-Contained Programs. These programs are generally for students with moderate to severe disabilities, who receive instruction from a specialist and who receive special education services primarily in a self-contained classroom.
281	Learning Disability - A disorder in one or more of the basic psychological processes involved in understanding or using spoken or written language which is not primarily the result of a visual, hearing or motor impairment, mental retardation, serious emotional disturbance, or an environmental, cultural or economic disadvantage. The disorder may manifest itself in an imperfect ability to listen, think, speak, read, write, spell or perform mathematical calculations. The disorder includes, without limitation, such conditions as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia and developmental aphasia. The term 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.
282	Speech / Language Impairment - A disorder relating to language, articulation, fluency or the use of the voice which: is outside the range of acceptable variation in a given environment; is inconsistent with the chronological or mental age of the person with the disability; or affects the emotional, social or educational adjustment of the person with the disability.
283	Mental retardation - 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.
284	Serious Emotional Disturbance - A condition exhibiting one or more of the following characteristics over a long period of time (at least three months), and to a marked degree that adversely affects academic performance: an inability to learn which is not caused by an intellectual, sensory or health factor; an inability to engage in or to maintain interpersonal relationships with peers and teachers; inappropriate behavior or feelings; a general and pervasive mood of unhappiness or depression; a physical symptom associated with a personal or academic problem; or the expression of fears regarding personal or academic problems. 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.

285 Autism - A spectrum disorder which significantly affects verbal and nonverbal communication and social interaction, generally evident before age 3, that adversely affects a child's educational performance causing significant delays or irregular patterns in learning or both. 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 in program code 284. The term includes, without limitation, a group of developmental disorders such as autistic disorder, Asperger's disorder, atypical autism, pervasive developmental disorder and other similar disorders.

286 Health Impairment. Impairment that limits the strength, vitality or alertness of the pupil, including, without limitation, a heightened alertness to environmental stimuli which is caused by chronic or acute health problems such as asthma, attention deficit disorder or attention deficit hyperactivity disorder, childhood disintegrative disorder, diabetes, epilepsy, a heart condition, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, Rett's disorder and sickle-cell anemia and adversely affects the educational performance of the pupil.

287 Developmental delay - Programs 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.

288 Multiple disabilities - The occurrence of mental retardation with another disability, 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.

289 Other Disabilities. Includes but is not limited to the following:

Hearing impairment, including deafness, means impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance. The term includes both partial hearing and deafness.

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.

Deaf and 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.

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).

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.

290 Resource Programs. These programs are generally for students with mild to moderate disabilities, who receive instruction from a generalist and who receive special education services through a consultative method, resources method or any combination of methods of instruction.

291 Learning Disability - A disorder in one or more of the basic psychological processes involved in understanding or using spoken or written language which is not primarily the result of a visual, hearing or motor impairment, mental retardation, serious emotional disturbance, or an environmental, cultural or economic disadvantage. The disorder may manifest itself in an imperfect ability to listen, think, speak, read, write, spell or perform mathematical calculations. The disorder includes, without limitation, such conditions as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia and developmental aphasia. The term 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.

292 Speech / Language Impairment - A disorder relating to language, articulation, fluency or the use of the voice which: is outside the range of acceptable variation in a given environment; is inconsistent with the chronological or mental age of the person with the disability; or affects the emotional, social or educational adjustment of the person with the disability.

293 Mental retardation - 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.

294 Serious Emotional Disturbance - A condition exhibiting one or more of the following characteristics over a long period of time (at least three months), and to a marked degree that adversely affects academic performance: an inability to learn which is not caused by an intellectual, sensory or health factor; an inability to engage in or to maintain interpersonal relationships with peers and teachers; inappropriate behavior or feelings; a general and pervasive mood of unhappiness or depression; a physical symptom associated with a personal or academic problem; or the expression of fears regarding personal or academic problems. 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.

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Vocational and Technical Programs. Activities delivered through traditional comprehensive and vocational-technical high schools or recognized charter schools 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 career cluster areas and summer school program:

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

320 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. This includes Culinary Arts.

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

Summer School for Vocational and Technical Programs.

350 Domestic Arts / Home Economics. This includes child care, cooking, and other home arts.

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

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

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

370 Arts, A/V Technology and Communication. Activities that prepare students for careers in arts and communication, including writing, editing, radio and television broadcasting, acting, and music.

371 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.

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

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

390 Other Vocational and Technical Programs. This includes the following programs:

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

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

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

394 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.

395 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.

396 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.

Other Instructional Programs-Elementary/Secondary. Activities that provide students in prekindergarten through K-12 with learning experiences not included in the Program codes 100-300 or 500-900. Examples of such programs follow:

English for Speakers of Other Languages (LEP/ELL/ESL). Activities for students from homes where the English language is not the primary language spoken and the student is not proficient in English. This includes bilingual programs.

Alternative and At Risk Education Programs. Activities for students assigned to alternative campuses, centers, or 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.

Summer School for Other Instructional Programs (example: remedial and ESL).

Gifted and talented Programs. Activities for students with gifted and talented abilities, which consist of behaviors that 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 (Renzulli and Reis 1997).

460 Home Bound students not included in the special programs.

470 Remediation / Remedial Programs

490 Other. This includes but is not limited to After-school, detention, 21st century or other grant programs etc.

500 Non-Public School Programs. (NOT USED BY NEVADA SCHOOL DISTRICTS) 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.

Adult/Continuing 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. Adult basic education programs are included in this category.

Regular Adult Education Programs.

Prison / Correctional Adult Education Programs.

700 Community/Junior College Education Programs. (NOT USED BY NEVADA SCHOOL DISTRICTS) Activities for students attending an institution of higher education that usually offers the first two years of college instruction. If the school district is responsible for providing this program, all costs of the program should be coded here.

Community Services Programs. Activities that are not directly related to the provision of educational services in a school district. 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. This would also include parental training or related programs.

810 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.

<p>820</p> <p>830</p> <p>840</p> <p>850</p> <p>860</p>	<p>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.</p> <p>Public Library Services. Activities pertaining to the operation of public libraries by a school 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.</p> <p>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.</p> <p>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 school district or for an outside concern); and funds for clothing, food, or other personal needs.</p> <p>Other Community Services. Activities provided to the community that cannot be classified under the other 800 programs.</p>
<p>900</p> <p>910</p> <p>920</p>	<p>Co-curricular and Extra-curricular Activities. 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, athletics, band, choir, clubs, and honors societies.</p> <p>Note: Many states and school districts use the terms co-curricular and extra-curricular interchangeably. If reported separately, extra-curricular activities may or may not complement the regular curriculum.</p> <p>Cocurricular Programs. Examples: Music programs (Band, Choir, Orchestra), Student Government, clubs, honor societies.</p> <p>Athletics</p>
<p>000</p>	<p>Undistributed / Unassigned Program expenditures. Undistributed Expenditures are those which are not allocated to any single program. These can also be referred to as "school or district-wide expenditures".</p>

REVENUE CODES

Revenue is the increase in equity during a designated period of time resulting from additions to assets which do not increase any liabilities or represent the recovery of an expenditures and the cancellation of liabilities without a corresponding increase in other liabilities or a decrease in assets. The revenue may be restricted or unrestricted. We primarily designate revenues as either Local, State, Federal or Other.

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

1000	Revenue from Local Sources
2000	Revenue from Intermediate Sources
3000	Revenue from State Sources
4000	Revenue from Federal Sources
5000	Other Financing Sources
6000	Other Items
8000	Opening Fund Balance

Code	Description
XXXX	Items marked with a yellow box are required for federal reporting purposes.
1000	Revenue From Local Sources
1100	Taxes Levied/Assessed by the School District. Compulsory charges levied by the school district to finance services performed for the common benefit.
1110	Ad Valorem Taxes. Taxes levied by a school district on the assessed value of real and personal property located within the school district that, within legal limits, is the final authority in determining the amount to be raised for school purposes. Separate accounts may be maintained for real property and for personal property. Penalties and interest on ad valorem taxes should be included in account 1140.
1111	Net Proceeds from Minerals Adjustment. Nevada law requires that school districts hold the current year's proceeds from minerals in Reserve until the following year. The entry on this line is the difference between the proceeds of the current year compared with the proceeds from the prior year.
1112	Net Proceeds from Minerals - Prior Year
1113	Real Estate Taxes - Current Year
1114	Real Estate Transfer Tax
1115	Room Tax
1120	Sales and Use Taxes / LSST (Local School Support Tax). Taxes assessed by the school 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 school district jurisdiction, with few or limited exemptions, or as a tax on the sale or consumption of selected goods and services. Separate accounts may be maintained for general sales tax and for selective sales taxes. Penalties and interest on sales and use taxes should be included in account 1140.
1130	Income Taxes. Taxes assessed by the school 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. Separate accounts may be maintained for individual, corporate, and unincorporated business income taxes. Penalties and interest on income taxes should be included in account 1140. Not applicable in Nevada
1140	Penalties and Interest on Taxes. Revenue from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due data of actual payment. A separate account for penalties and interest on each type of tax may be maintained.
1150	Residential Construction Tax
1190	Other Taxes. Other forms of taxes the school district levies/assesses, such as licenses and permits. Separate accounts may be maintained for each specific type of tax.
1191	Franchise Fees
1192	Basic General Governmental Services Tax (Formerly Motor Vehicle Privilege Tax)
1193	Boat Registration
1200	Revenue From Local Governmental Units Other Than School Districts. Revenue from the appropriations of another local governmental unit. The school 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 <u>not earmarked for school purposes</u> . 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 coded in the 2000 revenue series.
1210	Ad Valorem Taxes (Rec'd. from Other Govt. Units)
1220	Sales and Use Taxes (Rec'd. from Other Govt. Units)

1240	Penalties & Interest on Taxes (Rec'd. from Other Govt. Units)
1280	Revenue in Lieu of Taxes (Rec'd. from Other Govt. Units)
1290	Other Taxes. Other forms of taxes by a local governmental unit other than a school district, such as licenses and permits. Separate accounts may be maintained for each specific type of tax.
1300 Tuition. Revenue from individuals, welfare agencies, private sources, and other school districts and government sources for education provided by the school district.	
1310	Tuition From Individuals
1311	Tuition From Individuals Excluding Summer School
1312	Tuition from Individuals for Summer School
1320	Tuition From Other Government Sources Within the State
1321	Tuition From Other School Districts Within the State
1330	Tuition From Other Government Sources Outside the State
1331	Tuition From School Districts Outside the State
1340	Tuition From Other Private Sources (other than individuals)
1350	Tuition From the State/Other School Districts for Voucher Program Students
1400 Transportation Fees. Revenue from individuals, welfare agencies, private sources, or other school districts and government sources for transporting students to and from school and school activities.	
1410	Transportation Fees From Individuals
1420	Transportation Fees From Other Government Sources Within the State
1421	Transportation Fees From Other School Districts Within the State
1430	Transportation Fees From Other Government Sources Outside the State
1431	Transportation Fees From Other School Districts Outside the State
1440	Transportation Fees From Other Private Sources (other than individuals)
1500 Investment Income. Revenue from short-term and long-term investments.	
1510	Interest 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.
1520	Dividends on Investments. Revenue from dividends on stocks held for investment.
1530	Net Increase in the Fair Value of Investments. Gains recognized from the sale of investments or 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). All recognized investment gains may be accounted for by using this account; however, interest earnings from short-term investments may be credited to account 1510 (for tracking purposes only). For financial reporting purposes, GASB Statement 31 requires that all investment income, including the changes in fair value of investments, be reported as revenue in the operating statement.
	<i>Note: An additional account (expenditure object code 930) has been established for investment losses so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1530 may be used to record the net of all investment gains or losses (reported as a contra revenue).</i>
1531	Realized Gains (Losses) on Investments. Gains or losses recognized from the sale of investments. Gains represent the excess of sale proceeds over cost or any other basis of the date of sale. Losses represent the excess of the cost or any other basis at the date of sale over sales value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the following account may be used for internal tracking purposes.
1532	Unrealized Gains (Losses) on Investments. Gains or losses recognized from changes in the value of investments. Gains represent the excess of fair value over cost or any other basis of the date of valuation. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the previous account may be used for internal tracking purposes.
1540	Investment Income from Real Property. Revenue for rental, use charges, and other income on real property held for investment purposes.
1600 Food Services. Revenue for dispensing food to students and adults.	
1610	Daily Sales-Reimbursable Programs. Revenue from students for the sale of breakfasts, lunches, and milk that are considered reimbursable by the United States Department of Agriculture. Federal reimbursements are not entered here. They should be recorded under Revenue Source 4500.
1611	Daily Sales-School Lunch Program. Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program.
1612	Daily Sales-School Breakfast Program. Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.
1613	Daily Sales-Special Milk Program. Revenue from students for the sale of reimbursable milk as part of the Special Milk Program.

1614 Daily Sales-After-School Program. Revenue from students from the sale of reimbursable costs from after-school programs.

1620 Daily Sales-Non Reimbursable 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.

1630 Special Functions. Revenue from students, adults, or organizations for the sale of food products and services considered special functions. Some examples are potlucks, PTA/PTO-sponsored functions, and athletic banquets.

1650 Daily Sales-Summer Food Program. Revenue from students for the sale of reimbursable costs from summer programs.

1700 District Activities. Revenue resulting from co-curricular and extra-curricular activities controlled and administered by the school district. Student activity revenues should be reported here also, but school districts should have methods internally to track student activity revenue separately. (See NCES chapter 8 for further clarification).

1710 Admissions. Revenue from patrons of a school-sponsored activity such as a concert or a football game.

1720 Bookstore Sales. Revenue from sales by students or student-sponsored bookstores.

1730 Student Organization Membership Dues and Fees. Revenue from students for memberships in school clubs or organizations.

1740 Fees. Revenue from students for fees such as locker fees, towel fees, and equipment fees. Transportation fees are recorded under the appropriate account in the 1400 series.

1750 Revenue From Enterprise Activities. Revenue (gross) from vending machines, school stores, soft drink machines, and so on, 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.

1790 Other Activity Income. Other revenue from school or district activities.

1800 Revenue From Community Services Activities. Revenue from community services activities operated by a school district. For example, revenue received from operation of a skating facility by a school district as a community service would be recorded here. Multiple accounts may be established within the 1800 series to differentiate various activities.

1900 Other Revenue From Local Sources. Other revenue from local sources not classified above.

1910 Rentals. Revenue from the rental of either real or personal property owned by the school district. Rental of property held for income purposes is not included here, but is recorded under account 1540.

1920 Contributions and Donations From Private Sources. Revenue associated with contributions and donations made by private organizations. These organizations include, but are not limited to, educational foundations, PTA/PTO organizations, campus booster clubs, and private individuals. This code should be used to record on-behalf payments made by private organizations to school district personnel (e.g., stipends paid to teachers or other school district staff).

1930 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 account is used in Proprietary and Fiduciary funds only. Revenue account 5300 is used for governmental funds.

Note: An additional account (expenditure object code 940) has been established for accounting for losses from capital asset sales so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1930 may be used to record all gains or losses on these sales (reported as a contra revenue).

1940 Textbook Sales and Rentals. Revenue from the rental or sale of textbooks.

1950 Miscellaneous Revenues From Other School Districts. Revenue from services provided other than for tuition and student transportation services. These services could include data processing, purchasing, maintenance, cleaning, consulting, and guidance.

1951 Miscellaneous Revenue From Other School Districts Within the State.

1952 Miscellaneous Revenue From Other School Districts Outside the State.

1960 Miscellaneous Revenues From Other Local Governmental Units. Revenue from services provided to other local governmental units. These services could include non-student transportation, data processing, purchasing, maintenance, cleaning, cash management, and consulting.

1970 Revenues from Other Departments in the Agency. Revenues from services provided to other funds (i.e. departments within the agency for services such as printing or data-processing. This account is only used with internal services funds. Revenues from private individuals, businesses, and associations for services provided should be coded to 1990 Miscellaneous Local Revenue.

1980 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.

1990 Miscellaneous. Revenue from local sources not provided for elsewhere.

1991 Jury Duty

1992 Environmental Fines

1993 Fund Transfer In - PCFP Local Special Education funding

1999 Grant Indirect Cost Recovery

2000	Revenue From Intermediate Sources
2100	Unrestricted Grants-in-Aid. Revenue recorded as grants by the school district from an intermediate unit that can be used for any legal purpose desired by the school district without restriction. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit and/or for those assigned to specific sources of revenue as appropriate.
2200	Restricted Grants-in-Aid. Revenue recorded as grants by the school district from an intermediate unit that must be used for a categorical or specific purpose. If such money is not completely used by the school district, it must be returned, usually to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit and for those assigned to specific sources of revenue as appropriate.
2800	Revenue in Lieu of Taxes. Commitments or payments made out of general revenues by an intermediate governmental unit to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school 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.
2900	Revenue for/on Behalf of the School District. Commitments or payments made by an intermediate governmental jurisdiction for the benefit of the school district or contributions of equipment or supplies. Such revenue includes the payment to a pension fund by the intermediate unit on behalf of a school district employee for services rendered to the school district and a contribution of capital assets by an intermediate unit to the school district. Separate accounts should be maintained to identify the specific nature of the revenue item.
3000	Revenue From State Sources
3100	Unrestricted Grants-in-Aid. Revenue recorded as grants by the school district from state funds that can be used for any legal purpose desired by the school district without restriction. Separate accounts may be maintained for general grants-in-aid that are not related to specific revenue sources of the state and for those assigned to specific sources of revenue as appropriate.
3110	PCFP - Adjusted Base Funding (renamed from DSA funding)
3111	PCFP - Adjusted Base Funding - Year End True-up Adjustment
3112	PCFP - Adjusted Base Funding - Charter Fees Paid to Sponsor
3113	PCFP- Auxiliary Services - Transportation (unrestricted)
3114	PCFP - Auxiliary Services - Food Service (unrestricted)
3115	Charter School Sponsorship Fees Received by School District
3116	PCFP Local Special Education
3200	State Government Restricted Funding and Grants-in-Aid. Revenue recorded as funding / grants by the school district from state funds that must be used for a categorical or specific purpose. If such money is not completely used by the school district, it must be returned, usually to the state. Separate accounts may be maintained for general-source funding / grants-in-aid that are not related to specific revenue sources of the state and for those assigned to specific sources of revenue as appropriate.
3210	
3220	Adult High School Diploma Program Funding
3230	Class Size Reduction
3240	Teachers School Supplies Reimbursement Grant
3250	PCFP Funding (restricted use)
3256	
3260	Nv Education Funding Plan as per SB178 (2017)
3270	State Special Ed Funding (moved from 3115)
3271	State Special Education Funding - Contingency (Cat 20)
3272	State Special Education Funding - Supplemental (Cat 21)
3280	SB231 (2023) Salary Increases (Districts only) AND AB398 (2025) Salary Increases (Charters only)
3700	State Grants Through Intermediate Sources (Otr. State Agencies)
3800	Revenue in Lieu of Taxes. Commitments or payments made out of general revenues by a state to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school 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.

3900 Revenue for/on Behalf of the School District. Commitments or payments made by a state for the benefit of the school district or contributions of equipment or supplies. Such revenue includes the payment of a pension fund by the state on behalf of a school district employee for services rendered to the school district and a contribution of capital assets by a state unit to the school district. Separate accounts may be maintained to identify the specific nature of the revenue item. Included are "One-Shot" and miscellaneous state revenue.

4000	Revenue From Federal Sources.
4100	Unrestricted Grants-in-Aid Direct From the Federal Government. Revenues direct from the federal government as grants to the school district that can be used for any legal purpose desired by the school district without restriction.
4100a	Title VII (Impact Aid)
4100b	Secure Rural Schools Act (Forest Reserve)
4200	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 school district without restriction.
4300	Restricted Grants-in-Aid Direct From the Federal Government. Revenues direct from the federal government as grants to the school district that must be used for a categorical or specific purpose. If such money is not completely used by the school district, it usually is returned to the governmental unit.
4500	Restricted Grants-in-Aid From the Federal Government Through the State. Revenues from the federal government through the state as grants to the school district that must be used for a categorical or specific purpose.
4510	National School Lunch Program
4700	Grants-in-Aid From the Federal Government Through Other Intermediate Agencies. Revenues from the federal government through an intermediate agency.
4703	E-Rate Funds. Even though these funds may be netted against the expense, it should be recorded here so that the expenditure is not understated.
4800	Revenue in Lieu of Taxes. Commitments or payments made out of general revenues by the federal government to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school 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 governmental unit.
4900	Revenue for/on Behalf of the School District. Commitments or payments made by the federal government for the benefit of the school district, or contributions of equipment or supplies. Such revenue includes a contribution of capital assets by a federal governmental unit to the school district and foods donated by the federal government to the school district. Separate accounts should be maintained to identify the specific nature of the revenue item.

5000	Other Financing Sources
5100	Issuance of Bonds. Used to record the face amount of the bonds that are issued. Short-term debt proceeds should <i>not</i> be classified as revenue. When a school 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.
5110	Bond Principal. Used to record the face amount of bonds sold.
5120	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 expenditure object account 834 or revenue account 6200.
5200	Fund Transfers In. Used to classify operating transfers from other funds of the district.
<i>5200-GF</i>	<i>Fund Transfer In - General Fund</i>
<i>5200-TR</i>	<i>Fund Transfer In - PCFP Transportation</i>
<i>5200-FS</i>	<i>Fund Transfer In - PCFP Food Services</i>
<i>5200-LS</i>	<i>Fund Transfer In - Local Special Education</i>
<i>5200-OG</i>	<i>Fund Transfer In - Other Govt Funds, as allowable</i>
5300	Proceeds from the disposal of Real or Personal Property
5400	Loan Proceeds. Proceeds from loans greater than 12 months.
5500	Capital Lease Proceeds. Proceeds from capital leases.
5600	Other Long-Term Debt Proceeds. Proceeds from other long-term debt instruments not captured in the preceding codes (e.g., certificates of obligation).

6000	Other Items
6100	Capital Contributions. Capital assets acquired as the result of a donation or bequest of an individual, estate, other government, a corporation or an affiliate organization.
6200	Amortization of Premium on Issuance of Bonds. Credit entries associated with the amortization of debt premiums in connection with the issuance of debt. This account is used in Proprietary and Fiduciary funds only. <i>Note: This account has been established for premium amortization so that districts may report amortization of debt premiums and discounts separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, expenditure account 834 may be used to record either debt premiums (reported as a contra revenue) or discounts.</i>

6300 **Special Items.** Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school 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.

6400 **Extraordinary Items.** Used to classify items in accordance with GASB 34. Included are transactions or events that are outside the control of school 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; insurance proceeds to cover costs related to an environmental disaster; or a large bequest to a small government by a private citizen.

8000 **Opening fund Balance**

FUNCTION CODES

The function describes the activity for which a service or material object is acquired. The functions of a school district are classified into five broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, and Debt Service. Functions are further classified into subfunctions.

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

1000	Instruction
2000	Support Services
2100	Support Services - Student
2200	Support Services - Instruction
2213	Instructional Staff Training
2300	Support Services - General Administration
2400	Support Services - School Administration
2500	Central Services
2600	Operation and Maintenance of Plant
2700	Student Transportation
2900	Other Support Services
3000	Operation of Noninstructional Services
3100	Food Services Operations
3200	Enterprise Operations
3300	Community Services Operations
4000	Facilities Acquisition & Construction Services
4100	Land Acquisition Services
4200	Land Improvement
4300	Architectural & Engineering Services
4400	Education Specifications Development Services
4500	Building Acquisition and Construction
4600	Site Improvements
4700	Building Improvements
4900	Other Facilities & Acquisition & Construction
5000	Debt Service
6000	Miscellaneous
8000	Ending Fund Balance

Code	Description
XXXX	Items marked with a yellow box are required for federal reporting purposes.
1000	Instruction. Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities . It may also be provided through some other approved medium, such as television, radio, computer, Internet, multimedia telephone, and correspondence, that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) who assist in the instructional process; as well as tutoring and remedial activities . Use 2720 for transportation aides. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Full-time department chairpersons expenditures should be included only in 2490. <i>(Generally takes place in the classroom)</i>
2000	Support Services. Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.
2100	Support Services-Students. Activities designed to assess and improve the well-being of students and to supplement the teaching process.
2110	Attendance and Social Work Services. Activities designed to improve student attendance at school that attempt to prevent or solve student problems involving the home, the school, and the community. Registration activities for adult education programs are included here. Some examples of other services to be reported within this function code are supervision services, attendance services, and student accounting services.
2120	Guidance Services. Activities involving counseling with students and parents; consulting with other staff members on 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; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services.

- 2130 Health Services.** Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.
- 2140 Psychological Services.** Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents. This function includes the supervision of psychological services, related testing and counseling services, and psychotherapy services.
- 2150 Speech Pathology and Audiology Services.** Activities that identify, assess, and treat children with speech, hearing, and language impairments. (Usually used with program 200)
- 2160 Occupational Therapy-Related Services.** Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist. (Usually used with program 200)
- 2190 Other Support Services-Student.** Other support services to students not classified elsewhere in the 2100 series.

- 2200 Support Services-Instruction.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
- 2210 Improvement of Instruction.** Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.
- 2212 Instruction and Curriculum Development.** Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.
- 2213 Instructional Staff Training.** Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, and courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code (states may establish a subobject code for specific tracking of technology-related training costs). **The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.**
- 2219 Other Improvement of Instruction Services.** Activities for improving instruction other than those classified above.
- 2220 Library/Media Services.** Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center. These activities include developing and acquiring library materials and operating library facilities. Textbooks are not charged to this function but rather to the instruction function. **(Used in combination with Object 640 to report Library Books/Publications)**
- 2230 Instruction-Related Technology. This functional category encompasses ALL technology activities and services for the purpose of supporting instruction.** These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code. *Technology used by students in the classroom or that have a student instruction focus should be coded to 1000. (used with all programs)*
- 2231 Student Learning Centers.** Activities concerned with supporting and maintaining labs and centers (outside the classroom) that are established to support the instructional environment. These labs and centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Labs or learning centers that are primarily dedicated to instruction should be coded to Instruction.
- 2232 Technology Service Supervision and Administration.** Activities concerned with directing, managing, and supervising data-processing services.
- 2233 Systems Analysis and Planning.** Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data-processing equipment.
- 2234 Systems Application Development.** Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.
- 2235 Systems Operations.** Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.

2236 Network Support. Services that support the networks used for instruction-related activities.

2237 Hardware Maintenance and Support

2238 Professional Development for Instruction-Focused Technology Personnel. Costs that are incurred as a result of acquiring knowledge and skills to support instructional technologies.

Note: Technology training for instructional staff should be reported in 2213 (Instructional Staff Training).

2239 Other Support Services - Instruction-Related Technology. Includes other Instruction-Related Technology support services which cannot be recorded under the preceding categories.

2240 Academic Student Assessment. This function is inclusive of those services rendered for the academic assessment of the student. (Typically used with programs 100-400, 600, 700)

2290 Other Support Services-Instructional Staff. Services supporting the instructional staff not properly classified elsewhere in the 2200 series.

2300 Support Services-General Administration. Activities concerned with establishing and administering policy for operating the school district.

2310 Board of Education. Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Some examples of services to be included here are board secretary and clerk service.

2311 Supervision of Board of Education Services. Activities concerned with directing and managing the general operation of the Board of Education. These include the activities of the members of the Board of Education, but do not include any special activities defined in the other areas of responsibility described below. They also include any activities of the district performed in support of the school district meeting. Legal activities to interpret the laws and statutes and general liability situations are charged here, as are the activities of external auditors.

2312 Board Secretary/Clerk Services. The activities required to perform the duties of the Secretary or Clerk of the Board of Education.

2313 Board Treasurer Services. The activities required to perform the duties of the Treasurer of the Board of Education.

2314 Election Services. Services rendered in connection with any school system election, including elections of officers and bond elections.

2315 Tax Assessment and Collection Services. Services rendered in connection with tax assessment and collection.

2316 Staff Relations and Negotiations . Activities concerned with staff relations system wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

2317 Other Board of Education Services. Board of Education services that cannot be classified under the preceding areas of responsibility.

2318 Legal Services.

2319 Other Support Services - General Administration. Includes General Administration - other support services which cannot be recorded under the preceding categories. Charter School sponsorship fees are paid under this function code.

2320 Executive Administration. Activities associated with the overall general administration of or executive responsibility for the entire school district. Some typical services included in this function code follow:

2321 Office of the Superintendent. Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in generally directing and managing all affairs of the school district. These include all personnel and materials in the office of the chief executive officer. Activities of the offices of the deputy superintendents should be charged here, unless the activities can be placed properly into a service area. In this case, they would be charged to service area direction in that service area.

2322 Community Relations. Activities and programs developed and operated system wide for bettering school-community relations.

2323 State and Federal Relations. Activities associated with developing and maintaining good relationships with state and federal officials.

2329 Other Executive Administration. Other general administrative services that cannot be recorded under the preceding categories.

2400 Support Services-School Administration. Activities concerned with overall administrative responsibility for a school.

2410 Office of the Principal. Activities concerned with directing and managing the operation of a particular school. They include the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the school district. These activities also include the work of clerical staff in support of the teaching and administrative duties.

2490 Other Support Services-School Administration. Other school administration services. This function includes graduation expenditure and expenses and full-time department chairpersons.

2500 Central Services. Activities that support other administrative and instructional functions including fiscal services, human resources, planning, and administrative information technology.

- 2510 Fiscal Services.** Activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds managing. Fiscal services are inclusive of supervision of fiscal services, budgeting services, and payroll, internal audit, and general accounting functions. This includes investment activities.
- 2513 Interest on Short-term notes or loans (repayable within one year of receiving the obligation).** This is debt that is reported in the governmental funds and not debt group (5000) of accounts.
- 2515 Grant Services.** Activities concerned with obtaining and servicing grants. Includes grant writer expenditures.
- 2520 Purchasing, Warehousing, and Distributing Services.** Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in schools or school system operations.
- 2530 Printing, Publishing, and Duplicating Services.** The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.
- 2540 Planning, Research, Development, and Evaluation Services.** Activities associated with conducting and managing system wide programs of planning, research, development, and evaluation for a school system.
- 2541 Planning services** include activities concerned with selecting or identifying the overall, long-range goals and priorities of the organization or program. They also involve formulating various courses of action needed to achieve these goals by identifying needs and the relative costs and benefits of each course of action.
- 2542 Research services** include activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.
- 2543 Development services** include activities in the deliberate, evolving process of improving educational programs.
- 2544 Evaluation services** include activities concerned with ascertaining or judging the value or amount of an action or an outcome. This is done through careful appraisal of previously specified data in light of the particular situation and the goals previously established.
- 2560 Public Information Services.** Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, e-mail, the Internet and web sites, and personal contact. The Public Information Services function code includes related supervision and internal and public information services. This includes the costs of PR (Public Relations) personnel. **Technology that supports this code is included in 2580.**
- 2570 Personnel Services.** Activities concerned with maintaining efficient personnel for the school system. It includes such activities as recruitment and placement, non-instructional staff training, staff transfers, in-service training, health services, and staff accounting.
- 2571 Supervision of Personnel Services.** The activities of directing, managing, and supervising staff services.
- 2572 Recruitment and Placement.** Activities concerned with employing and assigning personnel for the school district.
- 2573 Personnel Information.** Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district.
- 2574 Non-Instructional Personnel Training.** Activities associated with the professional development and training of non-instructional personnel. These include such activities as in-service training, seminars and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of non-instructional personnel. The incremental costs associated with providing temporary employees to perform job duties while regular employees attend training should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.
- 2575 Health Services.** Activities concerned with medical, dental, and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care.
- 2576 Other Personnel Services.** Personnel services that cannot be classified under the preceding functions.
- 2577 Supervision of Personnel Services.** The activities of directing, managing, and supervising staff services.
- 2580 Administrative Technology Services.** Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.
- 2581 Technology Service Supervision and Administration.** Activities concerned with directing, managing, and supervising data processing services.
- 2582 Systems Analysis and Planning.** Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data-processing equipment.
- 2583 Systems Application Development.** Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.

2584 Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.

2585 Network Support

2586 Hardware Maintenance and Support

2587 Professional Development Costs for Administrative Technology Personnel

2589 Other Technology Services. Activities concerned with data processing not described above.

2590 Other Support Services-Central Services. Other support services to business not classified elsewhere in the 2500 series.

2600	Operation and Maintenance of Plant. Activities concerned with keeping the physical plant open, comfortable, and safe for use and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
2610	Operation of Buildings. Activities concerned with keeping the physical plant clean and ready for daily use. They include operating lighting and HVAC systems and doing minor repairs. Also included are the costs of building rental and property insurance.
2620	Maintenance of Buildings. Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.
2630	Care and Upkeep of Grounds. Activities involved in maintaining and improving the land (but not the buildings). These include snow removal, landscaping, grounds maintenance, and the like.
2640	Care and Upkeep of Equipment. Activities involved in maintaining equipment owned or used by the school district. They include such activities as servicing and repairing furniture, machines, and movable equipment.
2650	Vehicle Operation and Maintenance (Other Than Student Transportation Vehicles). Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. These include such activities as repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety (i.e., preventive maintenance).
2660	Security. Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices (e.g., cameras, metal detectors), security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment, and related costs. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for under this function code.
2670	Safety. Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for under this function code.
2690	Other Operation and Maintenance of Plant. Operations and maintenance of plant services that cannot be classified elsewhere in the 2600 series.

2700	Student Transportation. Activities concerned with conveying students to and from school, as provided by state and federal law. This includes trips between home and school and trips to school activities.
2710	Vehicle Operation. Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles.
2720	Monitoring Services. Activities concerned with supervising students in the process of being transported between home and school and between school and school activities. Such supervision can occur while students are in transit and while they are being loaded and unloaded and it includes directing traffic at the loading stations.
2730	Vehicle Servicing and Maintenance. Activities involved in maintaining student transportation vehicles. These include repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling, and inspecting vehicles for safety. (Used with programs 100-400, 900). This includes field trips, athletic events, etc.
2790	Other Student Transportation Services. Student transportation services that cannot be classified elsewhere in the 2700 series. (Used with programs 100-400, 900)

2900 Other Support Services. All other support services not classified elsewhere in the 2000 series.

3000 Operation of Noninstructional Services. Activities concerned with providing noninstructional services to students, staff, or the community.

3100 Food Services Operations. Activities concerned with providing food to students and staff in a school or school district. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

3200	Enterprise Operations. 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. Food services should not be charged here but rather to function 3100. One example could be the school district bookstore.
3300	Community Services Operations. Activities concerned with providing community services to students, staff, or other community participants. Examples of this function would be offering parental training or operating a community swimming pool, a recreation program for the elderly, or a childcare center for working mothers. (Used only with program 800) Example: Parent Literacy night

FUNCTION 4000 5000: PRIMARILY CAPITALIZABLE ITEMS
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4000	Facilities Acquisition and Construction. Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.
4100	Land Acquisition. Activities concerned with initially acquiring and improving land.
4200	Land Improvement. Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.
4300	Architecture and Engineering. The activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the school district's property. Otherwise, charge these services to 4100, 4200, 4500, or 4600, as appropriate.
4400	Educational Specifications Development. Activities concerned with preparing and interpreting descriptions of specific space requirements to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.
4500	Building Acquisition and Construction. Activities concerned with buying or constructing buildings.
4600	Site Improvement. Activities concerned with making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping.
4700	Building Improvements. Activities concerned with building additions and with installing or extending service systems and other built-in equipment.
4900	Other Facilities Acquisition and Construction. Facilities acquisition and construction activities that cannot be classified above.

5000	Debt Service. Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refundings), capital lease payments, and other long-term notes. Interest on short-term notes or loans (repayable within one year of receiving the obligation) is charged to function 2513. The receipt and payment of principal on those loans are treated as adjustments to the balance sheet account 451.
6000	Miscellaneous
6100	Interdistrict Payments. Funds transferred to another school district, charter school, or other educational entity such as private schools. Match to the revenue code.
6200	Fund transfers. Funds transferred out of a fund, generally transferred from or to the general fund.
6300	Contingency Funds. Funds set aside for something that may occur in the future, particularly an unforeseen event or emergency.
8000	Ending fund balance. Use with program code 000 and object codes 997-999.

OBJECT CODES:

This classification is used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories which are further subdivided in the object code detail section (last section below).

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

100	Personnel Services - Salaries
200	Personnel Services - Employee Benefits
300	Purchased Professional and Technical Services
400	Purchased Property Services
500	Other Purchased Services
600	Supplies
700	Property
800	Debt Service and Miscellaneous
900	Other Items

Optional If coding is expanded to utilize the third digit for Object Codes 100-299 (Salaries and Benefits), the following personnel categories apply:

Coding:

- XX1 Teachers
- XX2 Instructional Aides or Assistants
- XX3 Substitute Teachers
- XX4 Licensed Administration
- XX5 Non-licensed Administration (example: transportation and food service managers)
- XX6 Other Licensed Staff (including counselors etc.)
- XX7 Other Classified / Support Staff
- XX8 Retirement / Retiree

Code	Description
XXX	Items marked with a yellow box are required for federal reporting purposes.
100	<p>Personnel Services-Salaries (General categories). Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district. The third position in this group of objects has been left unused (i.e., 0) so that a job classification code can be inserted by the school district if desired. (Used with all functions except 5000, Debt Service). <u>Only use Object Codes 100-108 if NOT using more detailed coding found in object codes 110-157.</u></p> <ul style="list-style-type: none"> 101 Salaries Paid to Teachers 102 Salaries Paid to Instructional Aides or Assistants 103 Salaries Paid to Substitute Teachers (Vacant Positions) 104 Salaries Paid to Licensed Administration 105 Salaries Paid to Non-licensed Administration 106 Salaries Paid to Other Licensed Staff (including counselors etc.) 107 Salaries Paid to Other Classified / Support Staff 108 Salaries Paid to Retirees <p>110 Salaries of Regular Employees. Full-time, part-time, and prorated portions of the costs for work performed by permanent employees of the school district.</p> <ul style="list-style-type: none"> 111 Salaries of Regular Employees Paid to Teachers 112 Salaries of Regular Employees Paid to Instructional Aides or Assistants 113 Salaries of Regular Employees Paid to Substitute Teachers (Vacant Positions) 114 Salaries of Regular Employees Paid to Licensed Administration 115 Salaries of Regular Employees Paid to Non-licensed Administration 116 Salaries of Regular Employees Paid to Other Licensed Staff (including counselors etc.) 117 Salaries of Regular Employees Paid to Other Classified / Support Staff <p>120 Salaries of Temporary Employees. Full-time, part-time, and prorated portions of the costs for work performed by employees of the school district who are hired on a temporary or substitute basis.</p> <ul style="list-style-type: none"> 121 Salaries of Temporary Employees Paid to Teachers 122 Salaries of Temporary Employees Paid to Instructional Aides or Assistants 123 Salaries of Temporary Employees Paid to Substitute Teachers 124 Salaries of Temporary Employees Paid to Licensed Administration 125 Salaries of Temporary Employees Paid to Non-licensed Administration 126 Salaries of Temporary Employees Paid to Other Licensed Staff (including counselors etc.) 127 Salaries of Temporary Employees Paid to Other Classified / Support Staff 128 Salaries of Temporary Employees Paid to Retirees

130 Salaries for Overtime. Amounts paid to employees of the school district in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above. The terms of such payment for overtime is a matter of state and local regulation and interpretation.

- 131 Salaries for Overtime Employees Paid to Teachers
- 132 Salaries for Overtime Employees Paid to Instructional Aides or Assistants
- 133 Salaries for Overtime Employees Paid to Substitute Teachers
- 134 Salaries for Overtime Employees Paid to Licensed Administration
- 135 Salaries for Overtime Employees Paid to Non-licensed Administration
- 136 Salaries for Overtime Employees Paid to Other Licensed Staff (including counselors etc.)
- 137 Salaries for Overtime Employees Paid to Other Classified / Support Staff

140 Salaries for Sabbatical Leave. Amounts paid by the school district to employees on sabbatical leave.

- 141 Salaries for Sabbatical Leave Paid to Teachers
- 142 Salaries for Sabbatical Leave Paid to Instructional Aides or Assistants
- 143 Salaries for Sabbatical Leave Paid to Substitute Teachers
- 144 Salaries for Sabbatical Leave Paid to Licensed Administration
- 145 Salaries for Sabbatical Leave Paid to Non-licensed Administration
- 146 Salaries for Sabbatical Leave Paid to Other Licensed Staff (including counselors etc.)
- 147 Salaries for Sabbatical Leave Paid to Other Classified / Support Staff

150 Additional Compensation Such as Bonuses, or Incentives.

- 151 Additional Compensation Paid to Teachers
- 152 Additional Compensation Paid to Instructional Aides or Assistants
- 153 Additional Compensation Paid to Substitute Teachers
- 154 Additional Compensation Paid to Licensed Administration
- 155 Additional Compensation Paid to Non-licensed Administration
- 156 Additional Compensation Paid to Other Licensed Staff (including counselors etc.)
- 157 Additional Compensation Paid to Other Classified / Support Staff

160 Extra Duties - Above and beyond regular contract assignments, i.e. coaching, debate instructor, etc.

- 161 Extra Duties Paid to Teachers
- 162 Extra Duties Paid to Instructional Aides or Assistants
- 163 Extra Duties Paid to Substitute Teachers
- 164 Extra Duties Paid to Licensed Administration
- 165 Extra Duties Paid to Non-licensed Administration
- 166 Extra Duties Paid to Other Licensed Staff (including counselors etc.)
- 167 Extra Duties Paid to Other Classified / Support Staff

200 Personnel Services-Employee Benefits. Amounts paid by the school 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 personal services. The third position in this group of objects has been left unused (i.e., 0) so that a job classification code can be inserted by the school district if desired. (Used with all functions except 5000, Debt Service) Only use Object Codes 200-208 if NOT using more detailed coding found in object codes 210-299.

- 201 Employee Benefits for Teachers
- 202 Employee Benefits for Instructional Aides or Assistants
- 203 Employee Benefits for Substitute Teachers (Vacant Positions)
- 204 Employee Benefits for Licensed Administration
- 205 Employee Benefits for Non-licensed Administration
- 206 Employee Benefits for Other Licensed Staff (including counselors etc.)
- 207 Employee Benefits for Other Classified / Support Staff
- 208 Employee Benefits for Retirement / Retiree

210 Group Insurance. Employer's share of any insurance plan.

- 211 Group Insurance for Teachers
- 212 Group Insurance for Instructional Aides or Assistants
- 213 Group Insurance for Substitute Teachers (Vacant Positions)
- 214 Group Insurance for Licensed Administration
- 215 Group Insurance for Non-licensed Administration
- 216 Group Insurance for Other Licensed Staff (including counselors etc.)
- 217 Group Insurance for Other Classified / Support Staff
- 218 Group Insurance for Retirement / Retiree

220 Social Security Contributions. Employer's share of social security paid by the school district.

- 221 Social Security Contributions for Teachers
- 222 Social Security Contributions for Instructional Aides or Assistants
- 223 Social Security Contributions for Substitute Teachers (Vacant Positions)

- 224 Social Security Contributions for Licensed Administration
- 225 Social Security Contributions for Non-licensed Administration
- 226 Social Security Contributions for Other Licensed Staff (including counselors etc.)
- 227 Social Security Contributions for Other Classified / Support Staff
- 228 Social Security Contributions for Retirement / Retiree
- 230 **Retirement Contributions.** Employer's share of any state or local employee retirement system paid by the school district, including the amount paid for employees assigned to federal programs.
 - 231 Retirement Contributions for Teachers
 - 232 Retirement Contributions for Instructional Aides or Assistants
 - 233 Retirement Contributions for Substitute Teachers (Vacant Positions)
 - 234 Retirement Contributions for Licensed Administration
 - 235 Retirement Contributions for Non-licensed Administration
 - 236 Retirement Contributions for Other Licensed Staff (including counselors etc.)
 - 237 Retirement Contributions for Other Classified / Support Staff
 - 238 Retirement Contributions for Retirement / Retiree
- 240 **Medicare Payments.** Employer's share of any Medicare payments paid by the school district.
NOTE: NCES CODE 240 - "On-Behalf Payments" has been reassigned code 299 because On-Behalf Payments are not made by the Nevada School Districts.
 - 241 Medicare Payments for Teachers
 - 242 Medicare Payments for Instructional Aides or Assistants
 - 243 Medicare Payments for Substitute Teachers (Vacant Positions)
 - 244 Medicare Payments for Licensed Administration
 - 245 Medicare Payments for Non-licensed Administration
 - 246 Medicare Payments for Other Licensed Staff (including counselors etc.)
 - 247 Medicare Payments for Other Classified / Support Staff
 - 248 Medicare Payments for Retirement / Retiree
- 250 **Tuition Reimbursement.** Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement on the basis of school district policy.
 - 251 Tuition Reimbursement for Teachers
 - 252 Tuition Reimbursement for Instructional Aides or Assistants
 - 253 Tuition Reimbursement for Substitute Teachers (Vacant Positions)
 - 254 Tuition Reimbursement for Licensed Administration
 - 255 Tuition Reimbursement for Non-licensed Administration
 - 256 Tuition Reimbursement for Other Licensed Staff (including counselors etc.)
 - 257 Tuition Reimbursement for Other Classified / Support Staff
 - 258 Tuition Reimbursement for Retirement / Retiree
- 260 **Unemployment Compensation.** Amounts paid by the school district to provide unemployment compensation for its employees. These charges should be distributed to the appropriate functions in accordance with the salary expenditures.
 - 261 Unemployment Compensation for Teachers
 - 262 Unemployment Compensation for Instructional Aides or Assistants
 - 263 Unemployment Compensation for Substitute Teachers (Vacant Positions)
 - 264 Unemployment Compensation for Licensed Administration
 - 265 Unemployment Compensation for Non-licensed Administration
 - 266 Unemployment Compensation for Other Licensed Staff (including counselors etc.)
 - 267 Unemployment Compensation for Other Classified / Support Staff
 - 268 Unemployment Compensation for Retirement / Retiree
- 270 **Workers' Compensation.** Amounts paid by the school district to provide workers' compensation insurance for its employees. These charges should be distributed to the appropriate functions in accordance with the salary budget or may be charged to function 2310.
 - 271 Workers' Compensation for Teachers
 - 272 Workers' Compensation for Instructional Aides or Assistants
 - 273 Workers' Compensation for Substitute Teachers (Vacant Positions)
 - 274 Workers' Compensation for Licensed Administration
 - 275 Workers' Compensation for Non-licensed Administration
 - 276 Workers' Compensation for Other Licensed Staff (including counselors etc.)
 - 277 Workers' Compensation for Other Classified / Support Staff
 - 278 Workers' Compensation for Retirement / Retiree
- 280 **Health Benefits.** Amounts paid by the school 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 in accordance with the related salary expenditures. Note that code 289 is added for payments held for OPEB liabilities.
 - 281 Health Benefits for Teachers
 - 282 Health Benefits for Instructional Aides or Assistants
 - 283 Health Benefits for Substitute Teachers (Vacant Positions)

- 284 Health Benefits for Licensed Administration
- 285 Health Benefits for Non-licensed Administration
- 286 Health Benefits for Other Licensed Staff (including counselors etc.)
- 287 Health Benefits for Other Classified / Support Staff
- 288 Health Benefits for Retirement / Retiree
- 289 Retired Health Annual Required Contributions - held separately for OPEB Liabilities
- 290 **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 in accordance with the related salary expenditures.
- 291 Other Employee Benefits for Teachers
- 292 Other Employee Benefits for Instructional Aides or Assistants
- 293 Other Employee Benefits for Substitute Teachers (Vacant Positions)
- 294 Other Employee Benefits for Licensed Administration
- 295 Other Employee Benefits for Non-licensed Administration
- 296 Other Employee Benefits for Other Licensed Staff (including counselors etc.)
- 297 Other Employee Benefits for Other Classified / Support Staff
- 298 Other Employee Benefits for Retirement / Retiree
- 299 **On-Behalf Payments.** Payments made by the state or other governments on behalf of the school district that benefit active employees of the school district. These payments typically include state matching of the retirement contributions of school district personnel. An equal revenue amount should be recorded in account 2900, 3900, or 4900 depending on the source of the payment. NCES coded this object as 240 but it has been recoded to 299 by NDE.

- 300 **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. It is recommended that a separate account be established for each type of service provided to the school district. Services purchased from another school district or from other government sources should be coded to one of the object codes from 590 through 597.
- 310 **Official/Administrative Services.** Services in support of the various policymaking and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the school district; school management support activities; and election services and tax assessing and collecting services. (Usually used with functions 2300, 2400, and 2500) This would include items such as bank service charges and payroll service charges.
- 320 **Professional Educational Services.** Services supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, library and media support, and contracted instructional services. (Usually used with functions 1000, 2100, 2200, 2300, and 2400)
- 330 **Employee Training and Development Services.** Services supporting the professional development of school district personnel, including instructional and administrative and service employees. Included are course registration fees (that are NOT tuition reimbursement - see codes 250-258), charges from external vendors to conduct training courses (at either school 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 intent of the training course or professional development activity. Training for instructional staff should be coded to function 2213. Training for other staff should be coded to the function of the employee - usually used with functions 2000 and 3100.
- 331 **Training and Development Services - Teachers (Instructional Licensed Personnel).** Services supporting the professional development and training of licensed instructional personnel.
- 332 **Training and Development Services - Instructional Aides or Assistants (Non-Licensed Personnel).** Services supporting the professional development and training of non-licensed instructional personnel.
- 333 **Training and Development Services - Substitute Teachers.** Services supporting the professional development and training of substitute teachers.
- 334 **Training and Development Services - Licensed Administrative Personnel.** Services supporting the professional development and training of licensed administrative personnel.
- 335 **Training and Development Services - Non-Licensed Administrative Personnel.** Services supporting the professional development and training of non-licensed administrative personnel.
- 336 **Training and Development Services - Other Licensed Personnel.** Services supporting the professional development and training of other licensed personnel.
- 337 **Training and Development Services - Other Classified/support Personnel.** Services supporting the professional development and training of other classified/support personnel.
- 338 **Training and Development Services - Retirees.** Services supporting the professional development and training of other classified/support personnel.
- 339 **Technology Related Training for staff.**
- 340 **Other Professional Services.** Professional services other than educational services that support the operation of the school district. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, systems analysts, planners, and the like. (Usually used with function 2000)

- 341** Charter Management Firm/Agency Fees: Fees paid by a Charter School or Academy to an outside vendor for the provision of management services, such as fiscal/grants management, Human Resource/personnel services, etc.
- 345** Marketing Services. Included services are professional advertising, public relations services and other marketing or promotional services. The majority of Charter School advertising expenditures would be included in this code. (Used primarily with function 2560)
- 350** **Technical Services.** Services to the school 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. This code includes technical support charges and fees. (Usually used with function 2000)
- 351** Data Processing and Coding Services. Data entry, formatting, and processing services other than programming, including fees paid for services. (Usually used with functions 2110, Attendance and Social Work; 2240, Academic Student Assessment; 2410, Office of the Principal; and 2500, Central Services) Fees paid to testing services, are coded here.
- 352** Other Technical Services. Technical services other than data processing and related services such as software maintenance and support functions. (Usually used with functions 1000-4000)
- 360** Other specialized services not included above. Included would be the services of sports referees and umpires, DJs, and others with a specialized skill or service, requiring training and/or certification to perform the duties.

- 400** **Purchased Property Services.** Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 410** **Utility Services.** Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewerage are included here. Telephone and telegraph are not included here but are classified under object 530. (Used with function 2600)
- 411** Water / Sewer
- 420** **Cleaning Services.** Services purchased to clean buildings (apart from services provided by school district employees), including, but not limited to, disposal services, snow plowing, custodial services, and lawn care services. (Used with function 2600)
- 421** Garbage / Disposal
- 422** Janitorial / Custodial Services
- 430** **Repairs and Maintenance Services.** Expenditures for repairs and maintenance services not provided directly by school district personnel.
- 431** Non-Technology-Related Repairs and Maintenance. Contracts and agreements covering the upkeep of buildings and non-technology equipment. Costs for renovating and remodeling are not included here but are classified under object 450.
- 432** Technology-Related Repairs and Maintenance (hardware / equipment). Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers). (Used with functions 2230 and 2580)
- 440** **Rentals.** Costs for renting or leasing land, buildings, equipment, and vehicles.
- 441** Renting Land and Buildings. Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district. (Used with function 2610)
- 442** Rental of Equipment and Vehicles. Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use by the school district. This includes bus and other vehicle rental when operated by a local school district, lease-purchase arrangements, and similar rental agreements. This code excludes costs associated with the rental of computers or other technology-related equipment. These costs should be coded to expenditure object 443 as described below.
- 443** Rentals of Computers and Related Equipment. Expenditures for leasing or renting computers and related equipment for both temporary and long-range use.
- 444** Rental of other items not listed in 441-443. This would also include renting supplies, books and other items from a charter school EMO.
- 450** **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. (Used only with functions 4000-4900)
- 490** **Other Purchased Property Services.** Purchased property services that are not classified above. (Communication services are not included here, but should be included in object 530) This would include security system services (alarm systems).

- 500** **Other Purchased Services.** Amounts paid for services rendered by organizations or personnel not on the payroll of the school 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.
- 510** **Student Transportation Services.** Expenditures for transporting children to and from school and other activities. (Used only with function 2700)

511 Student Transportation Purchased From Another School District **Within** the State. Amounts paid to other school districts within the state for transporting children 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 school district payroll are recorded not here but under object 442. (Used only with function 2700)

512 Student Transportation Purchased From Another School District **Outside** the State. Amounts paid to other school districts outside the state for transporting children 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 school district payroll are recorded not here but under object 442. (Used only with function 2700)

519 Student Transportation Purchased From Other Sources. Payments to persons or agencies other than school districts for transporting children to and from school and school-related events. Includes all travel related expenses for **students**. (Used primarily with function 2700) This object code includes charter buses, airline tickets, per diems, hotels, meals and other related expenditures such as registration and admission fees paid for the students.

520 **Insurance** (Other Than Employee Benefits). Expenditures for all types of insurance coverage, including property, liability, and fidelity. Insurance for group health is not charged here but is recorded under object 200. (Usually used with functions 2310 or 2610)

521 Property Insurance

522 Liability Insurance

523 Fidelity / Other Insurance

530 **Communications. Services** provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services (including "auto-dial" automated phone services), 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. *Include licenses and fees for services such as subscriptions to research materials over the Internet. Expenditures for software, both 'downloaded' and 'off-the-shelf' should be coded to objects 651 or 735. (Usually used with functions 2230, 2320, or 2410)*

531 Postage

532 Voice/Voicemail

533 Telephone - Land Line phone services

534 Telephone - Cell phone services

535 Data Communications, Internet, Video, T-lines, web-based programs, etc.

536 Delivery Services / Couriers

540 **Advertising.** 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 professional advertising or public relations services are not recorded here but are charged to object 345. (Usually used with functions 2300 or 2500)

550 **Printing and Binding.** Expenditures for job printing and binding, usually according to specifications of the school district. This includes designing and printing forms and posters, as well as printing and binding school district publications. Preprinted standard forms are not charged here but are recorded under object 610. (Usually used with function 2530, but may be assigned to other functions)

560 **Tuition.** Expenditures to reimburse other educational agencies for instructional services to students residing within the legal boundaries described for the paying school district. (Used only with function 1000)

561 Tuition to Other School Districts and Educational Service Agencies Within the State, NOT including Charter Schools (Tuition to Charter Schools within the State see Object Code 564)

562 Tuition to Other School Districts and Educational Service Agencies Outside the State, including Charter Schools.

563 Tuition to Private Sources. Tuition paid to private schools.

564 Tuition to Charter Schools within the State.

565 Tuition to Post Secondary Schools

566 Tuition to Charter Schools. Tuition paid to charter schools for services provided in accordance with the established charter for that school.

567 Tuition to School Districts for Voucher Payments. Tuition paid to school districts for students using a state or local voucher program. School districts and state departments of education should use this code for all payments made to school districts for voucher programs.

569 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 school district.

NOTE: So-called reverse state aid payments, which arise out of education finance equalization efforts, are not coded here. Rather, these should be established on the balance sheet or statement of net assets at the time taxes are levied as Due To State Government. (These amounts are not shown as revenues to the school district.)

570 Food Service Management. Expenditures for the operation of a local food service facility by other than employees of the school district. Included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the school district for food, supplies, labor, and equipment would be charged to the appropriate object codes. (Used only with function 3100)

580 Travel. Expenditures for transportation, meals, hotel, and other expenditure/expenses associated with **staff travel** for the school district. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here. (Used with all functions except 5000)

581 Travel - Teachers (Instructional Licensed Personnel) Services supporting travel expenditures of licensed instructional personnel.

582 Travel - Instructional Aides or Assistants (Non-Licensed Personnel). Services supporting travel expenditures of non-licensed instructional personnel.

583 Travel - Substitute Teachers. Services supporting travel expenditures of substitute teachers.

584 Travel - Licensed Administrative Personnel. Services supporting travel expenditures of licensed administrative personnel.

585 Travel - Non-Licensed Administrative Personnel. Services supporting travel expenditures of non-licensed administrative personnel (example: transportation and food service managers).

586 Travel - Other Licensed Personnel. Services supporting travel expenditures of other licensed personnel - would include counselors, etc.

587 Travel - Other Classified/Support Personnel. Services supporting travel expenditures of other classified/support personnel.

588 Travel - Retirees. Services supporting travel expenditures of retirees.

589 Travel - Non-Staff Individuals. Services supporting travel expenditures of other individuals who are not staff. For example, interviewees for key positions.

590 Intereducational, Interagency Purchased Services. Purchased services other than those described above. **Any interdistrict payments other than tuition or transportation should be classified here.** This code identifies other payments for services made between a school district and other governmental entities. This code should be used so that all interdistrict payments can be eliminated when consolidating reports from multiple school districts at state and federal levels (when a question arises about whether to code such payments to the 300 series of objects or to this code). (Used primarily with function code 2000)

591 Services Purchased From Another School District or Educational Services Agency Within the State. Payments to another school district within the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance. This code should be used so that all interdistrict payments can be eliminated when consolidating reports from multiple school districts at state and federal levels (when a question arises about whether to code such payments to the 300 series of objects or to this code). Charter School sponsorship fees are included in this object code.

592 Services Purchased From Another School District or Educational Service Agency Outside the State. Payments to another school district outside the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance. This code should be used so that all interdistrict payments can be eliminated when consolidating reports from multiple school districts at state and federal levels (when a question arises about whether to code such payments to the 300 series of objects or to this code).

600 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. Equipment that has a per unit cost of less than of \$5,000 should be coded in the OC 600 series; equipment that has a per unit cost of \$5,000 or more should be coded in the OC 700 series.

610 Supplies - Non-IT Related of Lower Value (\$999 or less). Expenditures for all non-information technology (IT) related supplies (other than those listed below) for the operation of a school district with a per unit cost of \$999 or less, including freight and shipping.

612 Supplies - Non-IT Related of Higher Value (\$1,000-\$4,999). Non-information technology supplies and equipment for items with a per unit cost between \$1,000 and \$4,999.99 (typically items tagged for inventory). Non-IT related items with a per unit cost of \$5,000 or higher must be coded in the 700 series.

620 Energy/Utilities. Expenditures for energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies.

621 Natural Gas. Expenditures for gas utility services from a private or public utility company. (Used with functions 1000, 2610, and 3100)

622 Electricity. Expenditures for electric utility services from a private or public utility company. (Used with functions 1000, 2610, and 3100)

623 Bottled Gas. Expenditures for bottled gas, such as propane gas received in tanks. (Used with functions 1000, 2610, and 3100)

624 Oil. Expenditures for bulk oil normally used for heating. (Used with function 2610)

625 Coal. Expenditures for raw coal normally used for heating. (Used with function 2610)

626 Gasoline. Expenditures for gasoline purchased in bulk or periodically from a gasoline service station. (Used with functions 2650 and 2710)

629 Other. Expenditures for energy that cannot be classified in one of the foregoing categories.

630 **Food.** Expenditures for food used in the school food service program (Used with function 3100). Use object code 610 for food items used as part of instructional or support functions/programs.

640 **Books and Periodicals - General.** Expenditures for books and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, and textbooks that are purchased to be resold or rented. Also recorded here are the costs of binding or other repairs to school library books. (Used with all functions except 5000) **Use code 641 for textbooks.**

641 **Textbooks - Instructional.** Books and periodicals used for instructional purposes. This code will be used to calculate textbook expenditures for state reporting requirements. Use with function code 1000 only.

650 **Supplies - IT Related of Lower Value (\$999 or less per unit), Less than 1 Year Useful Life.** Information technology-related supplies include supplies that are typically used in conjunction with technology-related hardware, with a useful life LESS than one year and a per unit cost of \$999 or less. Some examples are flash drives, headphones, parallel cables, printer cartridges, and monitor stands.

654 **Supplies - IT Related of Lower Value (\$999 or less per unit), More than 1 Year Useful Life.** Computers and other technology equipment with a useful life of MORE than one year and a per unit cost of \$999 or less. An inventory or other system of tracking may be maintained for control purposes, in accordance with local policies. Some examples include laptops, tablets, Chromebooks, robotic kits, cameras, camcorders, and other items that may or may not require technology to operate.

NOTE: Full implementation of Object Code 654 will begin in FY24. (Organizations may voluntarily apply Object Code 654 beginning in FY23).

652 **Supplies - IT Related of Higher Value (\$1,000-\$4,999 per unit).** IT-related items with a per unit cost between \$1,000 and \$4,999, regardless of length of expected useful life.

651 **Software - Installed on Device.** Includes software, software upgrades, and software licensing fees, but not internet connectivity or hot spot fees (internet connectivity should be coded to OC 530). ~~Software-related items with a per unit cost of \$5,000 or greater should be coded in the OC 700 series.~~

The \$5,000 per unit cost threshold for purchases of software in Object Code 651 has been removed, as these purchases would not be inventoried and are therefore not appropriate for inclusion in the Object Code 700 series (Property and Equipment).

653 **Web-Based - Accessed via Internet.** For curriculum or instruction programs that are entirely web-based, with a per unit cost of less than \$5,000. For web-based instructional curriculum, use Function Code 1000. ~~Items with a per unit cost of \$5,000 or higher should be coded in the Object Code 700 series.~~

The \$5,000 per unit cost threshold for purchases of web-based programs in Object Code 653 has been removed, as these purchases would not be inventoried and are therefore not appropriate for inclusion in the Object Code 700 series (Property and Equipment).

700 Property. Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment. Equipment that has a cost higher than or equal to the school district's **capitalization threshold of \$5,000**, should be coded in this series instead of to a 600 series code. If below the capitalization threshold, code to 612, 652 or other appropriate 600 series code.

710 **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 school district for capital improvements such as streets, curbs, and drains. Not included here, but generally charged to objects 450 or 340 as appropriate, are expenditures for improving sites and adjacent ways after acquisition by the school district. (Used with functions 4100, 4200, and 4600)

720 **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. Expenditures for the contracted construction of buildings, for 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 recorded under object 450. Buildings built and alterations performed by the school district's own staff are charged to objects 100, 200, 610, and 730, as appropriate. This code is used with governmental funds only. (Used with function 4500 only)

730 **Equipment.** Expenditures for the initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles. If below the capitalization threshold, code to 600 series as applicable.

731 **Machinery.** Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill press, and printing presses. (Usually used with functions 1000 and 2600)

732 **Vehicles.** Expenditures for equipment used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans. (Usually used with functions 2650 and 2700)

733 **Furniture and Fixtures.** Expenditures for equipment used for sitting; as a support for writing and work activities; and as storage space for material items. (Used with all functions, except 5000)

734 **Technology-Related Hardware.** Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Equipment that has a cost lower than the school district's capitalization threshold should be coded to object code 652, Supplies-Technology-Related. (Used with all functions but primarily used with 2230 and 2580)

735 Technology Software. Expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Software costs that are below the school district's capitalization threshold should be coded to object code 651, Supplies-Technology-Related. (Used with all functions but primarily used with 1000, 2230 and 2580)

739 Other Equipment. Expenditures for all other equipment not classified elsewhere in the 730 object series.

740 **Infrastructure.** Expenditures for purchased infrastructure assets by the school district. These items include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets. (Used with functions 4000 only but primarily used with functions 4200 and 4600)

790 **Depreciation.** The portion of the cost of a capital asset that is 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. (Used with all functions, except 5000)

800 **Debt Service and Miscellaneous.** Amounts paid for goods and services not otherwise classified above.

810 **Dues and Fees.** Expenditures or assessments for membership in professional or other organizations (primarily staff), as well as selected student fees paid for items such as entry fees to contests. (Used with functions 1000 and 2000) Also include permits required for school operations such as health permits, safety permits and occupancy permits. **Use object code 351 for fees paid to vendors** for student testing. Tuition expenditures are reported in objects 560 through 569.

820 **Judgments Against the School District.** Expenditures from current funds for all judgments (except as indicated below) against the school district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Amounts paid as the result of court decisions and amounts paid in lieu of court proceedings are recorded here. Judgments against the school 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. (Used only with function 2310)

830 **Debt-Related Expenditures/Expenses.**

831 Redemption of Principal. Expenditures to retire bonds (including current and advance refundings) and long-term loans. (Used only with function 5000)

832 Interest. Expenditures for interest on bonds or notes - short term and long term

833 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. This code is used in Proprietary and Fiduciary funds only. (Used only with function 5000)

834 Amortization of Premium and Discount on Issuance of Bonds. Expenses amortized as debt premium and/or discount in connection with the issuance of debt. This account is used in Proprietary and Fiduciary funds only.

NOTE: An additional account (revenue object code 6200) has been established for accounting for the amortization of debt premiums such that districts may report premium and discount amortization separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 834 may be used to record all discount and premium amortization (reported as a contra revenue). (Used only with function 5000)

835 Interest on short term debt.

890 **Miscellaneous Expenditures.** Amounts paid for goods or services not properly classified in one of the objects included above.

891 Contingency Funds. These are funds set aside for events that may occur in the future, particularly an unforeseen emergency. Primarily used for budgets.

892 Penalties and Interest. Penalties and interest related to late filing of reports or other required material and NOT debt related activities or judgments. Include other miscellaneous penalties and interest that would not be included in any other category - see object code 832.

893 Indirect Costs. Costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. Indirect costs are normally charged to Federal awards by the use of an indirect cost rate. NOTE: Indirect cost rates must be approved in advance by the Nevada Department of Education.

894 Bad Debt. Write-off of uncollectable Receivables owed to the LEA.

900 **Other Items.** Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school district.

910 **Fund Transfers Out.** Includes all transactions conveying financial resources from one fund to another within the district.

920 **Payments to Escrow Agents** for Defeasance of Debt. (Used only with function 5000)

930 **Net Decreases in the Fair Value of Investments.** Losses recognized from the sale of investments or changes in the fair value of investments. Losses represent the excess of the cost or any other basis at the date of sale (or valuation) over sales value (or fair value). For financial reporting purposes, GASB Statement 31 requires that all investment income, including changes in the fair value of investments, be reported as revenue in the operating statement.

Note: Account 930 has been established for investment losses so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1530 may be used to record all investment gains or losses (reported as a contra revenue).

931 Realized Losses on Investments. Losses recognized from the sale of investments. Losses represent the excess of the cost or any other basis at the date of sale over sales value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the following account may be used for internal tracking purposes.

932 Unrealized Losses on Investments. Losses recognized from changes in the value of investments. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the previous account may be used for internal tracking purposes.

940 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 and Fiduciary funds only and the statement of activities. Revenue account 5300 is used for Governmental funds.

Note: This account has been established for accounting for losses from capital asset sales such that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1930 may be used to record all gains or losses on these sales (reported as a contra revenue).

950 Special Items. Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school 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.

960 Extraordinary Items. Used to classify items in accordance with APB Opinion No. 30 that are transactions or events that are **both** unusual in nature and infrequent in occurrence. For some districts, 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. *A contingency fund may be set up for this type of event or emergency.*

970 Pass through Dollars. Used to classify funds passed through to another entity outside the district. Note: detailed expenditure/expense reporting will be the responsibility of the receiving entity.

971 Pass through Dollars to Other School Districts within the State.

972 Pass through Dollars to Charter/University Schools within the State.

973 Pass through Dollars to Other Entities (in or out of State).

990 Ending Fund Balance. Three primary types are for designated funds, reserved funds and unreserved funds. Use one of the codes below as applicable.

997 Ending Fund Balance - Designated Fund Balance. Internal fund designated by the governing body. An example would be a Rainy Day fund.

998 Ending Fund Balance - Reserved Fund Balance. Reserved funds which are externally mandated or encumbered.

999 Ending fund balance - Unreserved Fund Balance

PROJECT / GRANT CODES

These reporting codes identify projects and grants which permit school districts and charter schools to accumulate expenditures to meet a variety of specialized reporting requirements at local, state, and federal levels. Please refer to the NDE website for new grant codes.

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

010-190	Local Projects. Expenditures that require specialized reporting and are funded from local sources. One example is a project funded by the local service club to provide intramural activities for students in the community.
200-399	State Projects. Expenditures that require specialized reporting for categorically funded state programs.
400-990	Federal Projects. Expenditures that require specialized reporting to the federal government directly or through the state. CFDA (Catalog of Federal Domestic Assistance) numbers are included. 400-599 = Direct Federal projects / grants. 600-990 = Pass-through - State distributes funds to LEA's from Federal Project / Grant received.
000	Non-Categorical. Revenues and expenditures that do not require specialized reporting.

Tab Name and Description:

NOTE: *There are four separate tabs for Project Codes included in this Chart of Accounts:*

- 1) **Projects-State:** These are grants that are funded by state dollars and passed-through to subrecipient entities by NDE.
- 2) **Projects-Federal Pass-through:** These are grants that are funded by federal dollars and passed-through to subrecipient entities by NDE. Project Codes for COVID-19 Federal Relief funding can be found on the "Projects-Federal Relief" tab of this workbook.
- 3) **Projects-Direct Federal:** These are grants that are funded by federal dollars directly to subrecipient entities, with no pass-through by NDE.
- 4) **Projects-Federal Relief:** These are grants that are funded by COVID-19 Federal Relief dollars and passed-through to subrecipient entities by NDE .

Project Codes State Grants

NOTE: These are grants that are funded by state dollars and passed-through to subrecipient entities by NDE.

201	PCFP Adjusted Base Funding (renamed from DSA funding)
202	National School Lunch State Match
203	PCFP Auxiliary Services - Transportation
204	PCFP Auxiliary Service - Food Service
205	SPECIAL EDUCATION STATE FUNDING
206	Nationally Certified School Library Media Specialists
207	Nevada Pre-Kindergarten Education Program / Early Childhood Education
208	Special Elementary Counseling Service
209	Local School District (LEA) School Library Book Purchasing Program
210	PCFP Local Special Education
211	PCFP Weighted Funding - English Learners
212	PCFP Weighted Funding - At Risk
213	PCFP Weighted Funding - Gifted and Talented Education (rename from GATE)
214	Special Transportation Funding
218	Licensed Ed Incentive Grants (1/5 Retirement)
220	Salary Incentives Payments - (SB231, 2023: Districts for FY24 & FY25) and (AB398, 2025: Charters for FY26 & FY27)
226	Incentives for Newly Hired Teachers
227	Incentives for Newly Hired Title I Teachers
228	Incentive for Transferred Title I Teachers
229	Adult High School Education Program - Corrections
230	Nationally Certified School Counselors & School Psychologists - Salary Increase
231	Adult High School Education Program - Regular
234	Family Engagement in Education Summit - for Education Alliance of Washoe
235	Statewide Parental Involvement Summit
239	Title II-A Offset (SPCSA only)
240	Southern RPDP (gift card \$) production of modules, platforms for NV Ed Performance Framework
241	Regional Training Program for Professional Development / AB 627 / RPDP
242	Preschool Development B-5 Planning Grant (94.434) donations for RPDP initiatives in FY22
243	Social Worker or Other Licensed Mental Health Worker Grant Program
244	Regional Professional Development Program - Administrative Training (additional funds SB544, 2017)
245	AB 580-Section 39 Nationally Certified & Licensed Speech Pathologists (salary)
249	Social Worker or Other Licensed Mental Health Worker Grant Program - enhancement
250	Peer Mediation and Conflict Resolution Grant
251	School Resource Officers
252	Computer Science Education (SB200 2017)
253	Incentives for Continuing Title I Teachers
255	Contingency Account for Special Education (CASE)
258	Facility School Improvements
259	Owyhee Capital Improvement Project
261	Social Emotional and Academic Development (SEAD)
262	Multi-Tiered System of Support Team (2019)
265	State Special Education above 13% (2017)
267	Financial Literacy (SB249, 2017)
270	State Funds through Local, Private or Other Agencies
271	Geography Alliance in Nevada (G.A.I.N.) UNR Grant - not a K-12 grant.
280	New Nv Education Funding Plan SB178(2017)
281	Education Technology Needs Assessment (NRS 388.795) LCE
285	Career and Technical Education - Other (see 300-307 below)
288	AB 580-Section 62 LEP Pre-Kindergarten Pilot Program
289	Early Childhood Innovative Literacy Program (ECILP), AB 400 (2023) - Opportunity #1
290	Early Childhood Innovative Literacy Program (ECILP), AB 400 (2023) - Opportunity #2 (plus Project A for FY24 only)
291	Early Childhood Innovative Literacy Program (ECILP), AB 400 (2023) - Opportunity #2, Project B (FY24 only)
292	Early Childhood Innovative Literacy Program (ECILP), AB 400 (2023) - Opportunity #2, Project C (FY24 only)
293	Early Childhood Innovative Literacy Program (ECILP), AB 400 (2023) - Opportunity #2, Project D (FY24 only)
294	College and Career Ready High School Diploma (AB7, 2017)
295	Full-Day Kindergarten
296	Early Childhood Innovative Literacy Program (ECILP), AB 400 (2023) - Opportunity #2, Project E (FY24 only)
297	Early Childhood Innovative Literacy Program (ECILP), AB 400 (2023) - Opportunity #3
300	CTE State Allocation
307	CTE State Apprenticeship Program
308	CTE State Competitive Grant

309 State CTE Competitive Grant - New Funds

310 Adult Basic Education - Continuing Education (AEFLA)

313 CTE State Allocation - New Programs

319 State Substance Abuse Primary Prevention (SAPP) Funding through DPBH

320 Nevada Drinking Water State Revolving Fund

321 Jobs for America's Graduates (JAG) dual funding sources (Federal and State-DETR), See grant 679

322 National Governor's Assoc. (NGA) P-3 Policy Academy

323 DETR - Microsoft IT Academy Pilot Program

324 Common Core Curriculum Engine

325 Teacher Supplies & Materials Grant (SB 339, 2023)

327 Safe and Respectful Bullying Prevention Program (Grants to Schools)

328 Safe and Respectful Bullying Prevention Training

340 Coronavirus Relief Fund (CRF) AB3 31st Special Session 2020

341 LEA Financial and Operational Efficiency (2025 Session)

350 College and Career Readiness - Advanced Placement

351 College and Career Readiness - STEM

352 College and Career Readiness - Dual Enrollment

353 College and Career Readiness - Work-Based Learning

355 Nevada Teacher Advancement Scholarship - Completer Fees

356 TEACH NEVADA SCHOLARSHIPS

357 Teach NV Scholarship Program SB511 (2015) - Traditional Route Awards

358 Teach NV Scholarship Program - Alternate Route to Licensure (ARL) Awards

359 Public Broadcast Grant

361 Nv Institute on Teaching and Educator Preparation (NITEP) (SB548, 2017)

365 Peer Assistance Program (SB332, Clark CSD, 78th Session, 2015)

367 PBS Data Casting Plan

379 Nevad Dept. of Agriculture, School to Farm grant (2025 Session)

380 School Garden Grant (2025 Session)

381 Bully Prevention Hotline

392 Rural Nv Regional STEM Network Grant from the Office of Science, Innovation and Technology

393 K-5 STEM Grant from the Office of Science, Innovation and Technology

394 Commission on Mentoring Grants

395 Nv Education Broadband Grant thru the Office of Science, Innovation and Technology

396 Gov. Sisolak Donation for Title I Educational Supplies

397 New Skills for Youth Grants

398 Educational Leadership Training Programs (Clark County Public Education Foundation, SB155,2017)

399 TESLA K-12

Project Codes Pass Through Federal Funding

NOTE: *These are grants that are funded by federal dollars and passed-through to subrecipient entities by NDE. Project Codes for COVID-19 Federal Relief funding can be found on the "Projects-Federal Relief" tab of this workbook.*

601	Secondary & Two-year postsecondary Agriculture Education Challenge Grants
602	Grants to States - Library Sciences (LSTA) through NV Library and Archives
603	Incentive Grants - WIA Section 503, Voc Ed (US Dept of Labor)
604	State & Community Highway Safety - Zone Safety Coordinator
605	Highway Planning and Construction (through NDOT)
606	Adult Basic Education / English as Second Language Instruction
607	Adult Ed & Family Literacy Act (AEFLA) - English Literacy / Civics
608	Adult Ed & Family Literacy Act (AEFLA) - Basic Instruction
609	Adult Ed & Family Literacy Act (AEFLA) - Leadership
610	Gear-up - Gaining Early Awareness and Readiness for Undergraduate Programs
611	WIA - Adults & Displaced Workers - funding passed through NevadaWorks
612	WIA - Workforce Investment Act for Youth - funding passed through NevadaWorks
613	Brownfields Grant - Through NDEP and USEPA
614	Vocational Rehabilitation Grant (DETR - US DOE, Office of Special Ed & Rehab)
615	Leveraging Educational Assistance Partnership (LEAP)
616	Special Leveraging Educational Assistance Partnership (SLEAP)
617	Safe Voice (Pacific Institute Research thru DoJ)
618	Indian Education Enhancement - Native Youth Community Projects
619	Career and Technical Student Organizations (CTSO)
620	GEAR UP - Gaining Early Awareness and Readiness for Undergraduate Programs COHORT 2
621	AEFLA CAN25 - Basic Instruction
623	Title I - School Improvement, 1003(g)
624	Title I - School Improvement, 1003(a)
625	Title I, Migrant Consortium Incentive Grant Program, Migrant Education Coordination Prog
626	Title I - School Improvement, 1003(a) - Focus School Improvement
628	Title I - Part C, Migrant Education - Consortium Grants
629	Title I - Part C, Migrant Education - State Grant Programs
630	Title I - Part D, Program for Neglected and Delinquent Children
631	Carl D. Perkins Basic Grant - Career & Technical Education
632	Carl D. Perkins Special Populations Grant
633	Title I-A Helping Disadvantaged Students Meet High Standards/School Improvement
634	Carl D. Perkins Competitive Reserve Grant
635	Carl D. Perkins Corrections Grant
636	Carl D. Perkins Articulation Reserve Grant
637	Carl D. Perkins Nontraditional Grant
638	Carl D. Perkins Leadership Grant
639	Special Education Part B (IDEA Part B, Special Education Grants to States-Local Plan / Entitlement, PL 108-446)
640	Advanced Placement Fee Payments (Title I, part G), PL 103-382
641	IDEA Part B - Special Ed grants to states - District Initiative/District Improvement/DIG
642	IDEA Priority Improvement Projects
643	Disability Innovation Fund (DIF) - Nevada TRIP
649	Title I - A Educational Training and Technical Assistance Support Project
650	Title I - A Delinquent (set aside grant)
651	Title I-Part B Even Start Family Literacy
652	Even Start - Migrant Education
653	FIE (Fund for the Improvement of Education) - ELLIS (English Language Literacy & Lab Program)
655	Technology Literacy Challenge Fund
658	Title III Part A - English LEP program
659	Title III Part B - Immigrant-English Language Acquisition
660	IDEA Part B Special Projects - Physical and Occupational Therapy
662	Title III Part A - English Learners program - Consortium
663	Accountability - TITLE VI (Mathematics and Science Partnerships)
665	Special Education Early Childhood (IDEA Part B, Early Childhood Special Education Flow-through (Preschool), PL 108-446)
667	IDEA Special Project (IDEA Part B Special Projects)
668	Title II PART A EXCEL Conference
669	Title V - Alternative Education Program
670	Title V, Part A Innovative programs
673M	SEAD MSEL Coaching
673P	SEAD Ongoing PD for Leaders
675	IDEA Special Project - EC (IDEA Part B, Early Childhood Special Projects - Other)

676 IDEA Part B, Early Childhood Special Projects - Early Childhood Aide Time
677 IDEA Part B, Early Childhood Special Projects - Early Childhood Nutrition
678 IDEA Part B, Early Childhood Special Projects-Early Childhood Speech & Lang therapy
679 Jobs for America's Graduates (JAG) dual funding sources (Federal and State-DETR) See grant 321
681 Title V, Part B, Subpart 2 - Rural Low Income School Program
682 Nevada School Climate Transformation
683 Title IV-Safe & Drug-Free Schools & Communities - National Programs - Nv School Emergency Management
684 Innovative Programs Virtual HS
685 Crime Victim Assistance US DOJ through Nv HHS
686 Safer Communities Stronger Connections (BSCA)
687 Byrne Justice Assistance Grant (JAG) Program Dept. of Justice through Nv DPS
688 Education for Homeless Children and Youth (McKinney-Vento Act)
691 Grants for State Assessments and Related Activities (Title VI)
692 Enhanced Assessment Instruments Grant (State Science Assessment Systems)
694 Substance Abuse & Mental Health Services-Projects of Regional & National Significance
695 Immunization Program, NV State Health Div, Bureau of Child/Family/Comm Wellness
696 Medicaid Infrastructure Grant (MIG) - NV Dept of Health & Human Services
697 Chronic Disease Prevention & Health - CDC through NV Health & Human Services
698 Substance Abuse & Mental Health Services-Project Aware (now is the time initiative)
699 Substance Abuse & Mental Health Services-Systems of Care Grant (NV-DHHS)
700 Trauma Informed Services in Schools (TISS) - 93.243
703 SSA Title IV-E Foster Care Program (NV-DHHS)
707 Nevada 2012 SLDS Linking P-20W, PL 107-279 II Ed Tech Assistance Act of 2002
708 Title II, Part A - Improving Science Achievement with Instructional Technology
709 Title II, Part A - Improving Teacher Quality - Teacher Quality
709H SEAD Higher Ed Alignment
709X TIIA-State Activity: LION Executive Leadership Academy (ExLA)
710 Title II, International Exchange - Improving Teacher Quality
711 Mathematics and Science Partnerships Title II, Part B (Science)
712 Improving Teacher Quality - Developing Mathematical Understanding
713 Title II, Part A - Improving Teacher Quality - State Level - Equitable Services (non-profit private schools)
715 Title IVA - Student Support and Academic Enrichment Grant (Well-Rounded Education)
716 Title IVA - Student Support and Academic Enrichment - Literacy Camp Pilot Program (Mater Academy)
720 Title IV-Safe & Drug-Free Schools and Communities - (Federal to State Grants)
722 Refugee School Impact Aid Grant
723 Child Abuse & Neglect, Title XX Social Services Block Grant, Children's Trust Fund
724 Pilot Program for National & State Background Checks - (Direct Access-Long-Term Care)
725 Developmental Disabilities Basic Support & Advocacy Grants, Dept of Health & Human Serv
726 Block Grants for Prevention and Treatment of Substance Abuse, BADA, SAPTA
727 Community Services Block Grant (Formula Grants)
728 Community Services Block Grant - Discretionary (Project Grants)
729 The Nevada Digital Learning Collaborative (NvDLC) One-Time Stipends sponsored by Title IVA
730 Learn and Serve America - School and Community based program
731 Assistance to Fire Fighters
732 School Based Mental Health Services (SBMHS)
734 Diesel Emission Mitigation Fund - School Bus Replacement Program - US EPA through Nv DEP
737 Early Head Start - Department of Health & Human Services (thru Univ of Nevada)
738 State Clean Diesel Grant Program, School Bus Preheater Retrofit through NDEP
739 EPA, Office of Water - thru NV Dept of Conservation and National Resources
755 STOP School Violence - Threat Assessment through US Dept of Justice
756 STOP School Violence - Mental Health Training through US Dept. of Justice
757 ARP(American Rescue Plan) ESSER III -Special Education Part B
763 IDEA Special Project - SPDG (Special Education - State Personnel Development Grant/District Improvement Grant (SPDG))
764 ARP(American Rescue Plan) ESSER III -Special Education Early Childhood
765 Title II part D Enhancing Education through Technology/Competitive Grants
766 Title II part D Enhancing Education through Technology/Formula Grants
767 Title IV Part B 21st Century Community Learning Centers - Cohort 6
768 Title IV Part B 21st Century Community Learning Centers - Cohort 5
769 Title IV Part B 21st Century Community Learning Centers - Cohort 4
770 Title IV Part B 21st Century Community Learning Centers - Continuing Applications
771 Title IV-B Family Resource Center - Promoting Safe and Stable Families
772 Title IV Part B 21st Century Community Learning Centers - Cohort 7
773 Title IV Part B 21st Century Community Learning Centers - Cohort 8

779 Safe Schools/Health Students (SS/HS) through SAMHSA Projects of Regional and National Significance (PRNS)
780 Federal Funds through Local and/or Private Agencies
781 eRATE funding
782 School Climate Transformation Grant - Statewide Systems of Support
783 Emergency Connectivity Fund (ECF) grant from Universal Service Administrative Co. (USAC)
788 Project SANDI Adult Ed & English Language Learners (through Office of Workforce Innovation OWINN)
789 Federal Emergency Management Agency (FEMA) Disaster Grants through NV Dept. of Public Safety
791 Support School Programs to Prevent Spread of HIV & Other Health Problems, CDC Grant
792 Child Care & Development Block Grant - Formula - Registry Program (NV H& HS)
793 Child Care & Development Block Grant - ACF Research and Evaluation Planning
794 Child Care & Development Block Grant - Formula - Quality Initiatives
795 Pre-k Development Grant (Race to the Top)
796 Pre-K Development Grant - Wrap Around Services
797 Child Care & Development Block Grant - TANF
798 Epidemiology and Laboratory Capacity (CDC grant through DHHS-DPBH)
799 NV College Access Challenge Grant Program - CACGP (thru NV System of Higher Ed)
800 Nutrition - Food for Education
801 Nutrition - School Breakfast Program
802 Nutrition - National School Lunch Program
803 Nutrition - Special Milk Program
804 Nutrition - Summer Food Service Program
805 Nutrition - State Administrative Expenses for Child Nutrition
806 Nutrition - Commodity Supplemental Food Program
807 Nutrition - Team Nutrition Grants
808 Nutrition - Fresh Fruit and Vegetable Program
810 Nutrition - Child and Adult Care Food Program (CACFP)
811 Nutrition - (NSLP) Equipment Assistance Grant (Regular)
812 Nutrition - CACFP Wellness
813 Nutrition - Meal Patterns

Project Codes Direct Federal Funding

NOTE: These are grants that are funded by federal dollars directly to subrecipient entities, with no pass-through by NDE.

400	Supplemental Nutrition Assistance Program
401	Schools and Roads - Grants to States (Forest Service)
402	Schools and Roads - Grants to Counties (Forest Service)
403	Distance Learning and Telemedicine Loans and Grants (Rural Development)
404	WPC Regional Recreation Center - Economic Adjustment Assistance
406	REAP / Rural Education / Title VI Part B
407	USDA Rural Development Grant - Community Facilities Loans and Grants Recovery
408	Reserve Officer Training Corps (ROTC) - Direct
410	Aquatic Habitat for Young Minds - Direct
411	Schoolyard Habitat Project (US Dept of the Interior, Nevada Fish & Wildlife Service)
413	AmeriCorps VISTA (Corporation for National & Community Service)
420	Impact Aid (Title VII)
425	PL 107-110 Elementary & Secondary Ed Act of 1965-amended-Charter Schools
426	Education Research, Development, Dissemination-US DOE, Institute of Educational Sciences (IES)
435	Indian Education - Grants to Local Educational Agencies - Title VI
436	Safe and Drug-Free Schools and Communities - National Programs (Title IV)
437	School Emergency Response to Violence (Project SERV)
438	US DOE Safe and Drug-Free Schools and Communities - PROJECT PREVENT
440	Emergency Food and Shelter National Board Program, Family Resource Center (FRC)
441	Parental Involvement & Resource Centers (FRC)
445	High School Graduation Initiative - School Dropout Prevention Program
450	School Improvement Grants
451	Renewable Energy Research and Development (Dept. of Energy)
460	Refugee School Impact Grant (RSIG) Health and Human Services
503	Education and Human Resources (Math and Science Enhancement)
505	Safe Schools/Healthy Students (Safe & Drug-Free Schools and Communities)
510	FIE (Fund for the Improvement of Education) - Smaller Learning Communities
512	FIE (Fund for the Improvement of Education) - Health Occupations
513	FIE (Fund for the Improvement of Education) - Earmark Grants
515	Tech Challenge
517	Magnet Schools Assistance
518	FIE (Fund for the Improvement of Education) - Equipment Earmark Magnet Schools
521	Public Telecommunications Facilities Planning & Construction
525	Arts in Education
526	Transition to Teaching
527	FIE (Fund for the Improvement of Education) - Curriculum Development of Mariachi Music
535	FIE (Fund for the Improvement of Education) - Desert Sunrise
537	Indian Education Assistance - J. O'Malley Supplement
546	FIE (Fund for the Improvement of Education) - Alternative Drop Out Prevention Program
547	FIE (Fund for the Improvement of Education) - Reading Road to Graduation
560	FIE (Fund for the Improvement of Education) - Living Amer. Freedom, Living Amer History
565	USDA Food and Nutrition Services, Farm to School Grant Program
575	Stop School Violence (Dept. of Justice)

Project Codes Federal Relief Funding**NOTE: These are grants that are funded by COVID-19 Federal Relief dollars and passed-through to subrecipient entities by NDE .****ESSER I - LEA Formula**

740 CARES Act ESSER (Elementary and Secondary School Emergency Relief Fund) - allocation

ESSER I - SEA Non-Admin

744 ESSER Competitive Grants: High Quality Professional Development

745 ESSER Competitive Grants: High Quality Instructional Materials

746 ESSER Competitive Grants: Technological Capacity

GEER I

749 Governor's Emergency Education Relief Fund (GEER I funding) - Subgrants to LEAs and charter schools

ESSER II - LEA Formula

741 CRRSA ESSER II (Elementary and Secondary School Emergency Relief Fund) - allocation

ESSER II - SEA Admin

748E School-Based MH Professionals (ESSER II)

758 CRRSA ESSER II - SEA Incentivizing Pathways to Teaching (NSHE; ESSER II) Subgrants

773 Multi-Tiered Systems of Support (ESSER II)

785 CRRSA ESSER II - SEA Trauma Informed Restorative Justice

786 CRRSA ESSER II - SEA Trauma Informed Restorative Justice Practice (Training)

GEER II

751 Governor's Emergency Education Relief Fund (GEER II funding) - Pre-Kindergarten Access (GEER II)

748G School-Based MH Professionals (GEER II)

EANS I778 GEER I - Emergency Assistance for Non Public Schools (EANS) - *direct funding to private schools***ESSER III - LEA Formula**

742 ARP ESSER III (Elementary and Secondary School Emergency Relief Fund) - allocation

ESSER III - SEA Non-Admin

718 Birth-3rd Grade Systems Innovation (ESSER III)

721 ARP ESSER III College and Career Readiness (C & C R) Expanded Access

733 ARP ESSER III College and Career Readiness (C & C R) Transition Interventions

735 ARP ESSER III - Homeless Children and Youth (HCY) 2

736 ARP ESSER III - Suicide Prevention Training

743 ARP ESSER Afterschool Summer Enrichment (Summer School and Afterschool Competitive Grant)

750 Improve Law Enforcement and School Safety Specialists' Mental Health Response

752 ARP(American Rescue Plan) ESSER III - Homeless Children and Youth (ARP_HCY)

753 ARP (American Rescue Plan - SEA) ESSER III (FIRST Nevada)

759 Special Education ARP ESSER III-CTE (ARP ESSER III SEA - Providing Equitable Access/OIE)

761 ARP ESSER III SEA - Nv. Institute on Educator Preparation, Retention, and Research (NIEPRR)

762 ARP ESSER III SEA - Nv. Educator Preparation Institute and Collaborative (Nv EPIC)

773 CRRSA ESSER II - SEA Multi-Tiered Systems of Support (MTSS) Coaches

774 ARP ESSER III SEA - SPP/DPP Continuous Improvement Process

775 ARP ESSER III SEA - Safe Voice Liaison (Clark CSD)

776 ARP ESSER III SEA - Teaching & Training CTE Rural and Urban Expansion Support

777 ARP ESSER III College and Career Readiness (C & C R) High Quality Prof. Dev.

784 ARP ESSER III College and Career Readiness (C & C R) Evidence-Based Learning Supports

787 ARP ESSER III - SEA Trauma Informed Restorative Justice Practice (TIRJP)

787 ARP ESSER III - Progressive Discipline Based on Restorative Justice (PDRJ)

790 ARP ESSER III - SEA Portrait of a Graduate Project (Public Education Foundation)

899 ARP ESSER III Supplemental Funding

SPECIAL EDUCATION

757 ARP(American Rescue Plan) ESSER III -Special Education Part B

764 ARP(American Rescue Plan) ESSER III -Special Education Early Childhood

ARPA - GFO

693 Family Literacy & Building Home Libraries (ARPA Supplemental)

714 Adult Basic Education Program (ARPA Supplemental)

719 ARPA AB 495 (2021) Learning Loss / Closing Funding Gaps

910 NDE - DRC Contract for EOC Assessments

911 NDE - Educator Surveys

912 NDE - MC3 Pre-Apprenticeship Pilot Program

913 School-based Mental Health Worker Extension

915 Opportunity Scholarship Program

ARPA - DCFS

914 Unified Billing Support for School-Based Care Coordination Software