

REVIEW the below CODING TIPS before submitting your annual report!

Correct coding assists in federal reporting and also ensure comparability for statistical and data analysis purposes.

<http://www.doe.sd.gov/ofm/codingtip.aspx>

Topic	Description of Expenditure	Correct Coding	Need more information on this?
Debt Payments	"Term" Q debt payments	Transfer annual payment from Fund 21 to a Debt Service Fund (31)	See May, 2013 Coding Tip of the Month
Debt Payments	"Serial" Q debt payments	Record expenditure in Fund 21, 5000, 611 & 612	See May, 2013 Coding Tip of the Month
Debt Payments	Capital Leases	Annual payments; Fund 21, 5000, 611 & 612	See May, 2013 Coding Tip of the Month
Debt Payments	EOY adjustment to General Long Term Liability Account Group	Fund 00; 501, 502 and 509	See May, 2013 Coding Tip of the Month
Special Education	New Allowable Cooperative Costs	Cooperative should provide a breakdown of expenditures to member districts based on actual costs. Member districts would code as per the breakdown of appropriate share to both fund 10 & 22.	See January 2014 Coding Tip of the Month
Special Education	Residential Costs	If possible residential costs should NOT be included with instructional costs but reported as follows: 22, 275X, 391 (use appropriate 2750 code based on student's primary disability)	
Special Education	NON Allowable Cost	No district may expend SE funds for transportation to and from school. Transportation costs reported in fund 22 may ONLY INCLUDE those costs associated with providing transportation of a student as REQUIRED on their IEP or transportation of only SE students to provide SE services.	
Special Education	Transportation Costs	ALLOWABLE transportation costs (see non-allowable above) should be reported as follows: 22, 275X, XXX (object level will depend on the specific expenditure item)	
Special Education	Therapy Costs & Administrative Costs	Do NOT use function level 1000. Therapy costs, based on specific therapy, will be reported under functions levels 2110-2180 - administrative costs may be allocated based on federal child count (December, 2013) to function levels 2710s.	
Special Education	Allocation of Costs Based on Primary Disabilities of Child Count	The ONLY expenditures that are permitted to be allocated based on disability of students from federal child count are SE administrative (director) costs.	
Textbooks, Instructional Software or Instructional Apps		Expenditures may be from either 10, 21 or 22. Expenditures from fund 22 may only be used when providing SE instruction.	See March 2014 Coding Tip of the Month
Library Books, E-reader books,		Allowable expenditure from fund 21 only; 21, 2222, 000, 560	See March 2014 Coding Tip of the Month
Fund Balance Accounts	Fund balance accounts of 701 and 704 are no longer used.	Governmental Funds use fund balance accounts of 710s, 720s and 740s. General fund is the only fund allowed to report balances in accounts 750 and 760, unless negative and then other governmental funds may also use 760. Enterprise funds use fund balance accounts of 706, 707 and 708.	See September 2013 Coding Tip of the Month
Pension Fund	Two uses of funds receipted to fund 24; early retirement and state retirement	Early Retirement should be reported as follows: 24, 4500, 000, 150 or 210 State Retirement should be reported as follows: 24, 1111 or 1121, 1131 (depending on the staff person), 000, 220	See March 2013 Coding Tip of the Month
Pension Fund	Allowable transfers out	Only interest may be transfers out of fund 24 -- based on school district policy.	See March 2013 Coding Tip of the Month
Federal Programs	Title I expenditures may be and should be coded based on the expenditure for which the funds were used.	Title I - Instructional costs: 10, 1273 Title I - Social Work: 10, 2116 Title I - Parental Involvement: 10, 2128 Title I - Professional Development: 10, 2214 Title I - Program Administration: 10, 2440 Title I - Student Transportation: 10, 2556 Title I - Program Evaluation: 10, 2626 Title I - Nonpublic Schools: 10, 3711 or 3721	
GASB 63	Eliminated use of balance sheet account 474 - Deferred Revenue	Balance sheet accounts should be updated to include new accounts: 250 - Deferred Outflows of Resources 550 - Deferred Inflows of Resources	http://www.sasd.org/sdasbo/archive.htm