

MINUTES

MONTANA SENATE 53rd LEGISLATURE - REGULAR SESSION

COMMITTEE ON EDUCATION

Call to Order: By Senator Blaylock, on February 8, 1993, at 1:02 p.m.

ROLL CALL

Members Present:

Sen. Chet Blaylock, Chair (D)
Sen. Harry Fritz, Vice Chair (D)
Sen. Bob Brown (R)
Sen. John Hertel (R)
Sen. Dennis Nathe (R)
Sen. Spook Stang (D)
Sen. Daryl Toews (R)
Sen. Mignon Waterman (D)
Sen. Bill Wilson (D)
Sen. Bill Yellowtail (D)

Members Excused: None

Members Absent: Non

Staff Present: Eddy McClure, Legislative Council
Sylvia Kinsey, Committee Secretary

Please Note: These are summary minutes. Testimony and discussion are paraphrased and condensed.

Committee Business Summary:

Hearing: SB 306
SB 302

Executive Action: SB 306

HEARING ON SENATE BILL 306

Opening Statement by Sponsor:

Senator Hertel, Senate District 15, Moore explained SB 306 as a bill that would provide staggered terms for school board trustees. If a school consolidated or increased in value to add school board members, the term should be shortened rather lengthened to comply with existing law under subsection 1). He said the length of a board member's term could never be more than three years, but could be less.

Proponents' Testimony:

Bob Anderson, Montana School Boards Association, (MSBA) said the key word is continuity, and this bill will allow us to continue continuity in our school districts. He said Senator Hertel was correct in saying in some cases, such as in the case of consolidation, the County Superintendent could appoint all board members at one time for a three year term. They would all come on and go off together in that three year term and it would not provide any continuity for that new school district. This bill would allow the County Superintendent to stagger those terms so there would be continuity in a new school district.

Don Waldron, Montana Rural Educational Association said the MREA supports this bill because they feel it is not clear when you expand from five to seven members, how those people will be appointed, either.

Loren Frazier, School Administrators (SAM) said they also support this bill.

Opponents' Testimony:

None.

Informational Testimony:

None.

Questions From Committee Members and Responses:

None.

Closing by Sponsor:

Senator Hertel said he would just close.

EXECUTIVE ACTION ON SENATE BILL 306

Motion/Vote: Senator Fritz moved Senate Bill 306 DO PASS. The motion CARRIED UNANIMOUSLY.

HEARING ON SENATE BILL 302

Opening Statement by Sponsor:

Senator Tom Towe, Senate District 46, Billings, said he would call this the education financial reform tax. It is a substantive proposal change in our present laws dealing with financing education. He said this bill would take a strong look at the accreditation standards that have an administrative cost and suggests an interim study committee made up of eleven members, four each from the House and Senate, the Superintendent of OPI, the Board of Public Education and the Governor or his designee all as voting members. He said the second point was to look at the cost of the foundation program to the small schools

where the cost of some small high schools were funded at ANB at twice the rate we fund a large school. His question was whether the cost of educating a child in a small rural school at twice the cost of that for a child in a larger school was logical, and whether that cost could be justified. He also said a study should look into the costs involved in changing into a larger school, in effect, consolidation. He said in Section 8 there would be an optional activities budget fund which would be separate from the foundation fund and it would fund all of the school sponsored activities that are not a part of the regular instructional program. This would be the athletic programs, including the coaching staff and the extra curricular activity costs and any other extra curricular activity that is not athletics. Senator Towe handed out information which is attached. (Exhibit 1 and 2). He said the other issue involved in this bill is that of administration which would be capped at 6%.

Proponents' Testimony:

Wayne Buchanan, Board of Education, spoke as a proponent for the first part of SB 302 saying he had not been able to contact all of his board on this bill, so he was speaking from the best knowledge he had. He believed there had been enough misinformation and misunderstanding about the accreditation standards and that the board would look with enthusiasm at an interim study to look into accreditation standards with respect to the administrative standards. He would like to see an amendment added to enlarge the scope of the study to all of the accreditation standards. He said he could not speak to the other parts of the bill and would leave that for others to do.

Don Waldron, Montana Rural Education Association (MREA) asked if he could speak as a "nponent" and the MREA does support this study as they should, because we spend thousands of dollars in court trying to prove that our system of ANB is not accurate and that is up for hearing about the 20th of this month. He said on the other side of the coin he believed some of the little schools were not getting enough money in some brackets, but that would not be known until a study was made of it. He said they also support section 19 which holds an apple out as an incentive for those who consolidate. He said he did not believe the reports they were getting reflect accurately what is happening in school administration, and that is the result of poor reporting by those responsible, and as a result the information is not accurate, and that should be cleaned up before set percentages were given.

Opponents' Testimony:

Loren Frazier, SAM, said after listening to the explanation of the bill, if there isn't a perception out there with the people, there will be if this bill is passed since to him it was simply a "pass on" to the local voters. He said he saw this bill as the first step to categorical funding for schools, and California has

tried this and found they were back in court as quick as on the other. Anytime you pull things out of the education budget and put things up in a separate way you will be in trouble with the Courts. He believed this bill was meddling with local control since these decisions should be left up to the local district trustees. He did not believe extra curricular activities could be separated from curricular, because this is an extension of the students school day and there are a lot of things that extracurricular things build upon the regular curriculum. He believed when a choice must be made between the two we were not giving the full rounded education a student needs.

Bill Sprinkle, Montana High School Association, Helena (MHSA), said his organization opposes Senate Bill 302 and he spoke in behalf of the 25,000 plus students that participate in the high school activity programs. He also wished to relay the concerns of the executive director, the MHSA Board of Control and their 182 member schools. He said the damage this bill would do to high school students far outweighs any benefits the bill proposes. He did not believe SB 302 was educational reform, but educational regression and will destroy rather than enhance, the confidence in the school system for our youth.

Pat Melby, School Equity Coalition, said his organization could support the first part of the bill to set up a study to look into accreditation standards and at the same time look at the school foundation and the different levels of funding in the different categories. He did not believe the committee should be given a preconceived notion such as contained in section 18, but should give the committee a free hand to study those to see if they make any sense. At the same time a committee might want to look at the administrative costs this bill attacks to see if the perception that perhaps there are too many administrators and too much money is being spent on administration makes any sense. He opposed setting up categories and asking the public to vote on those through a voted levy and believed that would lend school funding to another equalization challenge because it could very easily result in disparity in per pupil spending among various districts. As to the extra curricular activities, he would concur with the statements of Mr. Sprinkle, and felt there was a more important reason why activities cannot be pulled out and set up as a categorical program to be funded only at the whim of the local voters. There is a constitutional provision that says the state will provide a basic system of free quality education for elementary and secondary schools. That constitutional provision is similar to the one in California where the Supreme Court in one instance stated that it could "no longer be denied that extra curricular activities constitute an integral component of public education. Such activities are generally recognized as a fundamental ingredient of the educational process. They are no less fitted for the ultimate purpose of our public schools, the making of good citizens, physically, mentally and morally, than the study of algebra and latin. In addition to the particular skills taught, group activities encourage active participation in

community affairs, promote the development of leadership qualities and instill a spirit of collective endeavor. These results are the constitutional role of education in preserving democracy." The California Supreme Court "holds that all educational activities, curricular or extra curricular, offered to students by school districts, fall within the free school guarantee of the California Constitution." He said the Montana Supreme Court has basically said the same thing, but perhaps not in as much depth. Mr. Melby quoted a Montana case and the follow up, and said if we set up a situation with this bill where one school will have extra curricular activities and another isn't, we are not only violating the constitutional requirement for equalizing school funding, but are also depriving students of participating in an integral part of the educational process, and would urge the committee give a do not pass on this bill.

Larry Fasbender, Great Falls Public School System, recalled looking at the athletic funding for the University System Athletic System and recognized there was some inequality in funding between the various units. The Appropriation Committee recommended the funding for those different units be equalized. In the process of doing so, we did not equalize down, but equalized up and ended up putting more money into the athletic programs of the university system. It is extremely dangerous when a Legislative body, acting on perceptions you as an individual may perceive, and acting on the perceptions of your constituents, attempt to pass legislation without resolving whether or not those perceptions were accurate. This might indicate a study and said the Legislature sometimes finds it is easier to study a problem than to react to it and believed people generally did not like the idea that the Legislature spends so much time studying problems. He said in this bill there is an attempt to address a perception and a perception can be different than a reality. The second part of the bill is a program where you go in and set limits and set aside categories based on perception, not knowing whether or not that is really a problem. This would create a lot of difficulties, not only for the Legislature, but for a lot of school districts and administrators.

Terry Minow, Montana Federation of Teachers, said they have some grave concerns about this bill. They appreciate the sponsor's effort to bring the issues for public debate, they do oppose this bill. She said this bill would encourage certain extra curricular activities such as football and basket ball that generate revenue, and eliminating those like drama and speech that do not generate revenue. The three additional levies, when added into the current system of funding, will all but guarantee that school levies will fail.

Eric Feaver, MEA, said they oppose SB 302 for all the reasons that have been given. From their point of view this is not a substantial policy change, but a radical restructure of what is done in our public school. This is not the time and place to be

exploring removal of extra curricular activities and this is one of the most complex notions of how we pay for schools that we have ever imagined and it can divide and scatter the education community in our communities themselves. He said there is a large number of the MEA members who believe administrator salaries are too high, they are growing rapidly in relation to school employees salaries. That perception is real, but may not be justified.

Bob Anderson, School Boards Association, said he would agree with what had been said by the opponents. It was not too long since we were through a major study of the accreditation standards. He could not believe that the standards are in such a disarray that they need that much more work. He said the local boards have had fairly positive effects with the Board of Public Education recently. The system we have does work and they have been able to use it. He did not believe a major study or a portion of the standards was needed at this time. If that study is undertaken, it would be nice if the people who are very directly affected and have to come up with the funds and change the system to adapt to the standards, would be part of this committee. School Board Trustees as a part of the committee are not mentioned in the bill as being any part of such a study.

Questions From Committee Members and Responses:

Senator Blaylock said he knew Senator Towe was sincerely seeking solutions to what is one of the biggest budget items we have in the state in financing K through 12. He said in 1982 we held an interim study of the foundation program and that is where some of the first ideas on the Guaranteed Tax Base (GTB) first surfaced. One of the things which came out of this study, which you would like this study committee to look at, is the question of whether we can do some consolidating. He intimated today could be called a "low butane flame" compared to what you will get if it should come out of this committee that, "yes, we ought to take a look at consolidation". He expressed the opinion that the old adage holds on setting up a committee to take a look at this, that "the committee is a group of people who individually can do nothing, but as a committee can decide that nothing can be done". He believed if you want to say "let's do some consolidating" then let's get at it, but he believed this could cause quite a storm.

Senator Towe said he believed Senator Blaylock was right, he understands consolidation is very unpopular in certain areas of our state, but at the same time to ignore that and not say anything about it because it is unpopular, is not wise, not responsible, and something we cannot push under the rug. He said his study is very directional oriented, and does not just say "go study" without any parameters. Section 18 points out that at the present time we in Montana are supporting some of our small high schools at twice the rate that we are supporting some of the larger schools and some of the elementary schools at one and one half times the rate. His directional study is to whether we can

justify that fact. He said perhaps the small schools could justify the cost, but he did not believe we should close our eyes and say the disparity does not exist. He said we must face the facts no matter how politically unpopular this might be.

Senator Blaylock told Senator Towe he knew he was sincere and asked if he really believed that, why didn't he put in a bill to do that and Senator Towe said as he had indicated, his initial reaction was to do that, and it was not in a study in the first draft. He weighed all the factors and concluded that we probably should give these folks an opportunity to come in and justify why they should have twice as much money to educate the same student in a small school. He felt the burden should be on the small schools to justify the cost.

Senator Blaylock said Senator Towe had suggested having a carrot out there for people who consolidate. We already have that kind of system. If two school districts decide to voluntarily consolidate, the ANB count of the smallest one, gets to carry that at double the foundation program rate for three years if they consolidate. Senator Towe said he was not aware of that. Senator Blaylock said Clyde Park and Wilsall did consolidate their schools and he believed there were several other instances where this had happened. Senator Towe said that would be a very helpful incentive, his bill would be a little larger incentive, and he supports that concept.

Senator Nathe said he would like to add one more item to the laundry list in the bill where you mention the reasons to consolidate or not to consolidate. He said to keep in mind that you never average down when you consolidate, in salaries, you always average up. One of the larger elementary districts in the state that is surrounded by a lot of smaller stand-alone districts has come to the conclusion that it would be far more costly to pull those people in and average all those salaries up to what they are paying, than it is to leave those people alone where they are at.

Senator Stang said he has been in the Legislature for four terms and it seems in every term we have given those people an opportunity to come and prove to us why they do not want to consolidate schools, that it is beneficial to leave the schools and that it doesn't save that much money to the state. He asked why we should drag those people through it again. Senator Towe said in Section 18 we are saying if somebody wants to spend more than twice as much for ANB to keep their small school, fine, but let them do it on a voted mill levy. He had no problem with local districts paying more money for something that may not be related to education, but did believe the state of Montana, when we are as financially depressed as we are now, should simply not be spending more than twice the money to educate the kids in the small districts.

Senator Nathe said this bill would not be constitutional if we

passed it. We cannot allow school districts to go off on their own with a voted levy and spend what they want over and above what the Court has indicated. The Court is looking at constitutionality in meeting the requirements of the constitution in dollars spent per student. He asked if we were not on the border line if we passed this bill, gave out a certain amount of money and then told them they could vote a levy. He mentioned the property value variations in some districts and said educational equity flew out the window with that concept. He asked how that would be constitutional. Senator Towe said we are taking about a study at this point and he had taken out the language that would implement the bill and it is just suggesting we should study this issue and these questions to see if there is a good reason why it should not be implemented, or some limitation on the amount of money we give for ANB. We are also talking about an ANB number, and that has not been tested in Court that he was aware of. There has been a tacit understanding there would not be a challenge to the ANB concept, if more money is given in the smaller schools than in the larger schools, and there is some language in the Court case that does recognize and authorize that some larger expenditure can be justified because of all the circumstances in a small school.

Closing by Sponsor:

Senator Towe said a good portion of his objective has been accomplished in getting the issue out and talking about it. He stressed the disparity in the amount of funding from the foundation program to the larger and smaller schools per student, and pointed out that they were saying quality education is needed. It should be done in a more effective and efficient means which may mean transporting kids to a bigger school where they might get a better education for less money. He recapped his introduction to the bill and said if the committee did not like a part of his bill to junk it, but there were still a lot of important parts to this bill. He urged the committee to remove the parts of the bill they objected to and to retain those that they agreed with. He hoped the committee would leave the bill as it is presented because he believes the time has come when we have to face reality and believed the figures speak for themselves.

ADJOURNMENT

Adjournment: 2:35 p.m.


CHET BLAYLOCK, Chair


SYLVIA KINSEY, Secretary

CB/sk

ROLL CALL

SENATE COMMITTEE

EDUCATION

DATE _____

2/8/93

[illegible]

FC8

Attach to each day's minutes

SENATE STANDING COMMITTEE REPORT

Page 1 of 1
February 9, 1993

MR. PRESIDENT:

We, your committee on Education and Cultural Resources having had under consideration Senate Bill No. 306 (first reading copy - white), respectfully report that Senate Bill No. 306 do pass.

Signed: Chet Blaylock
Senator Chet Blaylock, Chair

APJ Amd. Coord.
____ Sec. of Senate

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SENATE EDUCATION

EXHIBIT NO. 1

DATE 2/8/93

S BILL NO. 302

MEMORANDUM

To: Scott Seacat

From: Lorry Parriman
Doug Melton

Date: January 18, 1993

Re: Dollars and percentages of total administrative costs
separated by expenditure function

Attached is a spreadsheet that identifies fiscal year 1990-91 actual expenditures in the General Fund by administrative expenditure function grouped by school category. The expenditure functions as defined by the Office of Public Instruction school accounting manual are shown below:

Support Services-General Administration - Activities concerned with establishing policy by the board of trustees and administering policy by the superintendent in connection with operating the school district.

Support Services-School Administration - Those activities concerned with overall administrative responsibility for a single school or a group of schools.

Support Services-Business - Activities concerned with paying for, transporting, exchanging, and maintaining goods and services for the school district. Included are the fiscal and internal services necessary for operating the school district. The chief business official is included here.

Support Services-Central - Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, and data processing services.

Several school districts reported undistributed benefits in the general fund as a separate line item amount rather than within each expenditure function. Therefore, we distributed these benefits to each expenditure function based on the percentage this amount was to total salaries in the general fund. The amounts reported on this spreadsheet by expenditure function may not agree to what was reported by the school district on its trustees' financial summary reports.

Senate Education
Exhibit #1
2-8-93
SB-303

OFFICE OF THE LEGISLATIVE AUDITOR

FISCAL YEAR 1990-91 GENERAL FUND EXPENDITURES
BY EXPENDITURE FUNCTIONS FOR ALL SCHOOL DISTRICTS
SORT SEQUENCE: BY CATEGORY
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

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13-Jan-93
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INSTRUCTION INCLUDES INSTRUCTION, SUPPORT SERVICES--STUDENTS, AND SUPPORT SERVICES--INSTRUCTIONAL STAFF

EXTRACURRICULAR INCLUDES NON-EDUCATIONAL SERVICES--EXTRACURRICULAR ACTIVITIES AND EXTRACURRICULAR ATHLETICS

ADMINISTRATION INCLUDES SUPPORT SERVICES OF GENERAL ADMINISTRATION, SCHOOL ADMINISTRATION, BUSINESS SERVICES, AND CENTRAL

OTHER INCLUDES SUPPORT SERVICES--STUDENT TRANSPORTATION AND NON-EDUCATIONAL SERVICES FOR FOOD SERVICES AND COMMUNITY SERVICES

CATEGORY	INSTRUCTION		EXTRACURRICULAR		ADMINISTRATION		OTHER		OPERATIONS AND MAINTENANCE OF PLANT		DEBT SERVICE AND FACILITIES ACQUISITIONS		TOTAL GENERAL FUND EXPENDITURE AMOUNT
	EXPENDITURE AMOUNT	% OF TOTAL G.F. EXP.	EXPENDITURE AMOUNT	% OF TOTAL G.F. EXP.	EXPENDITURE AMOUNT	% OF TOTAL G.F. EXP.	EXPENDITURE AMOUNT	% OF TOTAL G.F. EXP.	EXPENDITURE AMOUNT	% OF TOTAL G.F. EXP.	EXPENDITURE AMOUNT	% OF TOTAL G.F. EXP.	
YELLOWSTONE EDUCATION CENTER (NO CATEGORY)	\$845,918	75.34%	\$0	0.00%	\$185,829	21.65%	\$0	0.00%	\$25,800	3.01%	\$0	0.00%	\$857,347
ELEMENTARY													
CATEGORY 1 TOTAL	\$800,517	69.88%	\$1,597	0.12%	\$123,534	9.57%	\$3,290	0.25%	\$238,058	18.44%	\$21,025	1.63%	\$1,201,019
CATEGORY 2 TOTAL	\$737,297	65.33%	\$1,642	0.15%	\$174,187	15.43%	\$18,389	1.63%	\$192,916	17.09%	\$4,175	0.37%	\$1,128,568
CATEGORY 3 TOTAL	\$306,650	65.89%	\$1,312	0.26%	\$49,097	9.61%	\$4,580	0.90%	\$74,605	14.60%	\$44,900	8.78%	\$511,144
CATEGORY 4 TOTAL	\$30,488	68.22%	\$0	0.00%	\$2,524	5.68%	\$0	0.00%	\$11,828	26.06%	\$0	0.00%	\$44,816
CATEGORY 5 TOTAL	\$2,411,782	68.33%	\$6,234	0.18%	\$387,647	10.98%	\$84,381	1.82%	\$577,449	18.36%	\$82,016	2.32%	\$3,529,509
CATEGORY 6 TOTAL	\$13,685,725	64.33%	\$287,744	1.36%	\$2,822,727	13.31%	\$528,672	2.49%	\$3,103,223	14.83%	\$781,702	3.69%	\$21,209,783
CATEGORY 7 TOTAL	\$3,827,220	65.81%	\$760,289	1.45%	\$8,227,220	15.11%	\$949,254	1.74%	\$6,986,886	12.83%	\$1,655,591	3.04%	\$54,436,467
CATEGORY 8 TOTAL	\$191,176,172	71.40%	\$2,364,169	0.88%	\$31,561,818	11.79%	\$1,262,025	0.47%	\$33,852,594	12.64%	\$7,527,078	2.81%	\$267,746,857
TOTAL ELEMENTARY	\$245,737,749	70.07%	\$3,452,987	0.98%	\$43,534,370	12.41%	\$2,830,571	0.81%	\$45,093,158	12.85%	\$10,116,487	2.88%	\$350,755,320
HIGH SCHOOL													
CATEGORY 9 TOTAL	\$708,130	56.58%	\$61,828	4.95%	\$232,154	18.60%	\$49,187	3.94%	\$196,467	15.74%	\$2,307	0.19%	\$1,248,075
CATEGORY 10 TOTAL	\$4,245,083	54.47%	\$514,041	6.80%	\$1,128,328	14.45%	\$206,673	2.69%	\$1,230,747	15.79%	\$406,903	5.99%	\$7,792,775
CATEGORY 11 TOTAL	\$13,343,204	55.77%	\$2,065,976	8.63%	\$3,826,027	15.99%	\$466,168	1.95%	\$3,675,078	15.36%	\$540,407	2.30%	\$23,925,800
CATEGORY 12 TOTAL	\$16,598,053	58.62%	\$2,426,347	8.57%	\$4,200,731	14.83%	\$266,717	0.94%	\$4,310,017	15.22%	\$514,423	1.82%	\$28,317,286
CATEGORY 13 TOTAL	\$9,987,517	60.79%	\$1,409,013	8.58%	\$2,058,775	12.53%	\$68,325	0.42%	\$2,290,479	13.81%	\$635,918	3.87%	\$16,428,727
CATEGORY 14 TOTAL	\$20,882,171	58.75%	\$2,537,927	7.14%	\$4,563,842	12.84%	\$280,321	0.79%	\$4,815,199	13.58%	\$2,462,531	6.93%	\$35,541,991
CATEGORY 15 TOTAL	\$61,017,347	71.02%	\$4,102,893	4.78%	\$9,013,830	10.49%	\$179,731	0.21%	\$11,103,866	12.92%	\$493,196	0.57%	\$85,910,692
TOTAL HIGH SCHOOL	\$126,780,503	63.66%	\$13,118,028	6.59%	\$25,021,487	12.56%	\$1,520,122	0.76%	\$27,600,883	13.86%	\$5,124,385	2.57%	\$199,165,406
GRAND TOTAL FOR GENERAL FUND	\$372,538,253	67.74%	\$16,571,015	3.01%	\$68,555,857	12.47%	\$4,350,693	0.76%	\$72,694,039	13.21%	\$15,240,872	2.77%	\$549,920,727

OFFICE OF THE LEGISLATIVE AUDITOR

FISCAL YEAR 1990-91 GENERAL FUND ADMINISTRATIVE
EXPENDITURES BY FUNCTION FOR ALL SCHOOL DISTRICTS
SORT SEQUENCE: BY CATEGORY
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

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18-Jan-93
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CATEGORY	2300 SUPPORT SERVICES GENERAL			2400 SUPPORT SERVICES SCHOOL ADMINISTRATION			2500 SUPPORT SERVICES BUSINESS			2800 SUPPORT SERVICES CENTRAL			TOTAL GENERAL FUND ADMINISTRATIVE EXPENDITURES	
	% OF TOTAL G.F. ADM. EXP		\$	% OF TOTAL G.F. ADM. EXP		\$	% OF TOTAL G.F. ADM. EXP		\$	% OF TOTAL G.F. ADM. EXP		\$	% OF TOTAL G.F. ADM. EXP	
YELLOWSTONE EDUCATION CENTER (NO CATEGORY)	44.18%		\$82,007	55.05%		\$56,052	30.20%		\$47,203	25.43%		\$380	0.19%	\$185,629
ELEMENTARY														
CATEGORY 1 TOTAL	75.67%		\$93,473	\$8,698		\$19,219	7.04%		\$19,219	15.56%		\$2,144	1.74%	\$123,534
CATEGORY 2 TOTAL	52.02%		\$90,593	\$47,533		\$34,633	27.35%		\$34,633	19.89%		\$1,307	0.75%	\$174,167
CATEGORY 3 TOTAL	89.25%		\$43,821	\$375		\$4,901	0.76%		\$4,901	9.98%		\$0	0.00%	\$49,097
CATEGORY 4 TOTAL *	100.00%		\$2,524	\$0		\$0	0.00%		\$0	0.00%		\$0	0.00%	\$2,524
CATEGORY 5 TOTAL	74.27%		\$287,888	\$20,694		\$72,427	5.34%		\$72,427	18.68%		\$6,638	1.71%	\$387,647
CATEGORY 6 TOTAL	69.20%		\$1,953,712	\$443,182		\$398,279	15.70%		\$398,279	14.11%		\$28,223	1.00%	\$2,823,396
CATEGORY 7 TOTAL	50.88%		\$4,186,280	\$2,925,730		\$1,003,731	35.56%		\$1,003,731	12.20%		\$111,486	1.36%	\$8,227,226
CATEGORY 8 TOTAL	26.78%		\$8,453,455	\$18,063,035		\$4,314,620	57.23%		\$4,314,620	13.67%		\$730,710	2.32%	\$31,561,818
TOTAL ELEMENTARY	34.90%		\$15,193,752	\$21,565,405		\$5,895,013	49.54%		\$5,895,013	13.54%		\$880,868	2.02%	\$43,535,038
HIGH SCHOOL														
CATEGORY 9 TOTAL	71.00%		\$164,831	\$35,089		\$32,234	15.11%		\$32,234	13.88%		\$0	0.00%	\$232,154
CATEGORY 10 TOTAL	68.65%		\$773,247	\$165,060		\$188,021	14.65%		\$188,021	16.69%		\$0	0.00%	\$1,126,328
CATEGORY 11 TOTAL	56.03%		\$2,143,760	\$1,167,906		\$490,232	30.53%		\$490,232	12.81%		\$24,128	0.63%	\$3,826,027
CATEGORY 12 TOTAL	42.16%		\$1,771,142	\$1,924,521		\$456,565	45.81%		\$456,565	10.87%		\$48,502	1.15%	\$4,200,731
CATEGORY 13 TOTAL	40.06%		\$824,795	\$1,028,733		\$198,448	49.97%		\$198,448	9.64%		\$6,799	0.33%	\$2,058,775
CATEGORY 14 TOTAL	24.19%		\$1,103,991	\$2,569,872		\$685,338	56.31%		\$685,338	15.02%		\$204,641	4.48%	\$4,563,842
CATEGORY 15 TOTAL	25.20%		\$2,271,775	\$5,011,005		\$1,262,120	55.59%		\$1,262,120	14.00%		\$468,730	5.20%	\$9,013,630
TOTAL HIGH SCHOOL	36.18%		\$9,053,540	\$11,902,186		\$3,312,959	47.57%		\$3,312,959	13.24%		\$752,801	3.01%	\$25,021,487
GRAND TOTAL FOR GENERAL FUND	35.37%		\$24,247,293	\$33,467,591		\$9,207,972	48.82%		\$9,207,972	13.43%		\$1,633,669	2.38%	\$68,556,525

* CATEGORY 4 CONTAINS ONLY ONE SCHOOL DISTRICT

Senate Education
Exhibit #1

OF THE LEGISLATIVE AUDITOR

INSTRUCTION INCLUDES INSTRUCTION, SUPPORT SERVICES--STUDENTS, AND SUPPORT SERVICES--INSTRUCTIONAL STAFF

2-8-93

SB-302

YEAR 1990-91 GENERAL FUND EXPENDITURES DIVIDED BY ENROLLMENT

ENROLLMENT FUNCTIONS FOR ALL SCHOOL DISTRICTS

ADMINISTRATION INCLUDES SUPPORT SERVICES OF GENERAL ADMINISTRATION, SCHOOL ADMINISTRATION, BUSINESS SERVICES, AND CENTRAL

SEQUENCE: BY ENROLLMENT

OTHER INCLUDES SUPPORT SERVICES--STUDENT TRANSPORTATION AND NON-EDUCATIONAL SERVICES FOR FOOD SERVICES AND COMMUNITY SERVICES

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ENROLLMENT RANGES	ENROLLMENT	INSTRUCTION			EXTRACURRICULAR			ADMINISTRATION			OTHER			OPERATIONS AND MAINTENANCE OF PLANT			DEBT SERVICE AND FACILITIES ACQUISITIONS			TOTAL GENERAL FUND EXPENDITURE AMOUNT/ ENROLLMENT
		EXP AMT/	% OF TOTAL	G.F. EXP.	EXP AMT/	% OF TOTAL	G.F. EXP.	EXP AMT/	% OF TOTAL	G.F. EXP.	EXP AMT/	% OF TOTAL	G.F. EXP.	EXP AMT/	% OF TOTAL	G.F. EXP.	EXP AMT/	% OF TOTAL	G.F. EXP.	
NTARY																				
LESS THAN 25	1,232	\$2,557	87.98%		\$5	0.14%		\$444	11.70%		\$48	1.27%		\$841	17.04%		\$87	1.79%		\$3,782
25->40	749	\$2,031	85.98%		\$18	0.52%		\$359	11.55%		\$83	2.03%		\$530	16.89%		\$83	3.02%		\$3,079
41->100	4,790	\$2,800	84.40%		\$80	1.37%		\$584	13.55%		\$108	2.40%		\$824	14.34%		\$123	3.74%		\$4,349
101->200	8,779	\$2,311	65.17%		\$49	1.38%		\$307	15.14%		\$71	2.01%		\$454	12.81%		\$82	3.48%		\$3,547
201->300	6,087	\$2,158	67.44%		\$46	1.42%		\$482	15.06%		\$28	0.82%		\$385	12.02%		\$105	2.56%		\$3,200
301->600	15,382	\$2,138	68.23%		\$47	1.50%		\$421	13.43%		\$12	0.40%		\$387	12.67%		\$81	3.55%		\$3,104
MORE THAN 600	74,042	\$2,178	71.96%		\$23	0.77%		\$348	11.46%		\$25	0.81%		\$408	12.85%		\$91	2.88%		\$3,027
GE ELEMENTARY	111,071	\$2,213	70.07%		\$31	0.98%		\$592	12.41%		\$25	0.81%		\$408	12.85%		\$91	2.88%		\$3,156
SCHOOL																				
LESS THAN 25	86	\$8,347	56.43%		\$530	4.72%		\$2,103	18.70%		\$458	4.08%		\$1,810	16.10%		\$0	0.00%		\$11,248
25->40	950	\$5,503	54.63%		\$654	6.50%		\$1,488	14.87%		\$370	2.85%		\$1,009	15.98%		\$538	5.33%		\$10,070
41->100	3,292	\$4,034	56.12%		\$635	8.83%		\$1,135	15.79%		\$137	1.90%		\$1,094	15.22%		\$154	2.15%		\$7,189
101->200	5,414	\$3,184	59.23%		\$458	8.37%		\$801	14.66%		\$47	0.86%		\$830	15.18%		\$147	2.89%		\$5,467
201->300	3,419	\$2,789	61.28%		\$400	8.79%		\$571	12.59%		\$21	0.46%		\$835	13.96%		\$135	2.87%		\$4,551
301->600	7,269	\$2,708	58.82%		\$327	7.11%		\$584	12.91%		\$9	0.79%		\$817	13.41%		\$320	6.85%		\$4,800
MORE THAN 600	21,101	\$2,882	71.02%		\$194	4.78%		\$427	10.49%		\$9	0.21%		\$528	12.92%		\$23	0.57%		\$4,071
GE HIGH SCHOOL	41,831	\$3,045	63.86%		\$315	6.59%		\$801	12.56%		\$37	0.76%		\$865	13.86%		\$123	2.57%		\$4,784
GE FOR GENERAL FUND	152,702	\$2,440	67.74%		\$109	3.01%		\$449	12.47%		\$28	0.76%		\$478	13.21%		\$103	2.77%		\$2,901

FISCAL YEAR 1980-81 GENERAL FUND EXPENDITURES DIVIDED BY ENROLLMENT
BY EXPENDITURE FUNCTIONS FOR ALL SCHOOL DISTRICTS
SORT SEQUENCE BY CATEGORY
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

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INSTRUCTION INCLUDES INSTRUCTION, SUPPORT SERVICES--STUDENTS, AND SUPPORT SERVICES--INSTRUCTIONAL STAFF

EXTRACURRICULAR INCLUDES NON-EDUCATIONAL SERVICES--EXTRACURRICULAR ACTIVITIES AND EXTRACURRICULAR ATHLETICS

ADMINISTRATION INCLUDES SUPPORT SERVICES OF GENERAL ADMINISTRATION, SCHOOL ADMINISTRATION, BUSINESS SERVICES, AND CENTRAL

OTHER INCLUDES SUPPORT SERVICES--STUDENT TRANSPORTATION AND NON-EDUCATIONAL SERVICES FOR FOOD SERVICES AND COMMUNITY SERVICES

CATEGORY	ENROLLMENT PER CATEGORY	INSTRUCTION		EXTRACURRICULAR		ADMINISTRATION		OTHER		OPERATIONS AND MAINTENANCE OF PLANT		DEBT SERVICE AND FACILITIES		TOTAL GENERAL FUND EXPENDITURE AMOUNT/ ENROLLMENT
		EXP AMT/ ENROLLMENT	% OF TOTAL G.F. EXP.	EXP AMT/ ENROLLMENT	% OF TOTAL G.F. EXP.	EXP AMT/ ENROLLMENT	% OF TOTAL G.F. EXP.	EXP AMT/ ENROLLMENT	% OF TOTAL G.F. EXP.	EXP AMT/ ENROLLMENT	% OF TOTAL G.F. EXP.	EXP AMT/ ENROLLMENT	% OF TOTAL G.F. EXP.	
YELLOWSTONE EDUCATION CENTER (NO CATEGORY)	85	\$7,560	75.34%	\$0	0.00%	\$2,184	21.65%	\$0	0.00%	\$304	3.01%	\$0	0.00%	\$10,048
ELEMENTARY														
CATEGORY 1 TOTAL	297	\$3,042	66.96%	\$5	0.12%	\$416	9.57%	\$11	0.25%	\$902	18.44%	\$71	1.63%	\$4,347
CATEGORY 2 TOTAL	290	\$2,542	65.33%	\$6	0.15%	\$601	15.43%	\$63	1.63%	\$665	17.00%	\$14	0.37%	\$3,892
CATEGORY 3 TOTAL	152	\$2,215	65.86%	\$9	0.26%	\$323	9.61%	\$30	0.90%	\$491	14.80%	\$295	8.76%	\$3,363
CATEGORY 4 TOTAL	17	\$1,792	68.29%	\$0	0.00%	\$148	5.69%	\$0	0.00%	\$684	26.00%	\$0	0.00%	\$2,525
CATEGORY 5 TOTAL	1,167	\$2,067	68.33%	\$5	0.16%	\$332	10.96%	\$55	1.82%	\$465	16.36%	\$70	2.32%	\$3,024
CATEGORY 6 TOTAL	5,008	\$2,733	64.53%	\$57	1.36%	\$564	13.31%	\$108	2.49%	\$620	14.63%	\$156	3.89%	\$4,235
CATEGORY 7 TOTAL	16,014	\$2,237	65.81%	\$49	1.45%	\$514	15.11%	\$59	1.74%	\$436	12.83%	\$103	3.04%	\$3,399
CATEGORY 8 TOTAL	88,041	\$2,171	71.40%	\$27	0.66%	\$358	11.79%	\$14	0.47%	\$385	12.64%	\$65	2.81%	\$3,041
AVERAGE ELEMENTARY	111,073	\$2,213	70.07%	\$31	0.96%	\$392	12.41%	\$25	0.81%	\$408	12.85%	\$91	2.86%	\$3,156
HIGH SCHOOL														
CATEGORY 9 TOTAL	115	\$6,140	56.59%	\$538	4.95%	\$2,019	18.60%	\$428	3.94%	\$1,708	15.74%	\$20	0.18%	\$10,653
CATEGORY 10 TOTAL	791	\$5,367	54.47%	\$650	6.60%	\$1,424	14.45%	\$268	2.69%	\$1,556	15.79%	\$590	5.99%	\$9,852
CATEGORY 11 TOTAL	3,304	\$4,039	55.77%	\$625	8.63%	\$1,158	15.90%	\$141	1.95%	\$1,112	15.36%	\$168	2.30%	\$7,241
CATEGORY 12 TOTAL	5,155	\$3,220	58.82%	\$471	8.57%	\$815	14.83%	\$52	0.94%	\$506	15.22%	\$100	1.82%	\$5,463
CATEGORY 13 TOTAL	3,509	\$2,846	60.79%	\$402	8.59%	\$587	12.53%	\$19	0.42%	\$647	13.81%	\$161	3.87%	\$4,682
CATEGORY 14 TOTAL	7,858	\$2,798	58.75%	\$331	7.14%	\$596	12.84%	\$37	0.79%	\$629	13.55%	\$222	6.93%	\$4,642
CATEGORY 15 TOTAL	21,101	\$2,892	71.02%	\$184	4.78%	\$427	10.49%	\$9	0.21%	\$528	12.82%	\$23	0.57%	\$4,071
AVERAGE HIGH SCHOOL	41,631	\$3,045	63.86%	\$315	6.50%	\$601	12.50%	\$57	0.70%	\$683	13.86%	\$123	2.57%	\$4,784
AVERAGE FOR GENERAL FUND	152,702	\$2,440	67.74%	\$106	3.01%	\$448	12.47%	\$28	0.79%	\$476	13.21%	\$100	2.77%	\$3,601

DATE February 8, 1993

SENATE COMMITTEE ON Education

BILLS BEING HEARD TODAY: SB 302, SB 306

Name	Representing	Bill No.	Check One	
			Support	Oppose
Loran Inami	SAM	SB 306 302	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Bill Sprinkle	MMSA	SB 302	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Jim Power	MSA	SB 302	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Bob Anderson	MSBA	SB 306 SB 302	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Pat Melby	School Equity Coalition	SB 302	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Terry Minick	MFT	SB 306	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Lynda Brannon	NASBO	SB 302	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Don Waldron	MREA	302 306	<input checked="" type="checkbox"/>	<input type="checkbox"/>

VISITOR REGISTER

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY

CHART OF ACCOUNTS

3-0600.10 DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

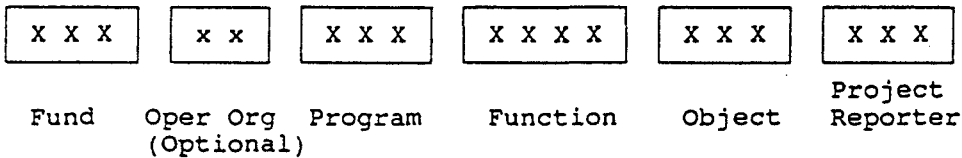
3-0600.10 Expenditure and Other Financing Uses Accounts

Expenditure and other financing uses accounts have a normal debit balance and are used to describe all of the financial resources used during a fiscal year.

These accounts are nominal accounts and always begin each fiscal year with a zero balance. During the fiscal year, school districts have the option of recording the total debits and credits in these accounts on a monthly basis to the 802 Expenditure and Other Financing Uses Control account. When the 802 control account is used, the total of all subsidiary expenditure and other financing uses account balances must equal the balance in the 802 control account. This is usually checked on a monthly basis.

At the end of the fiscal period, the subsidiary expenditure and other financing uses accounts or the 802 Expenditure and Other Financing Uses Control account are transferred ("closed out") to 970 Unreserved Fund Balance. Expenditure and other financing uses accounts appear in the operating statement prepared at the close of the fiscal year.

The account structure for expenditure and other uses accounts includes the following dimensions:



Fund - The fund numbers are described in detail in Section 3-0200.10 of this manual.

Operational Unit Dimension. The operational unit has several common usages for school districts: (1) to identify attendance centers, (2) as a budgetary unit designator, and (3) as a means of segregating costs by building structure.

This code is designed to be used primarily at the discretion of the individual school district. Some districts may desire to account for costs by physical structure (building). An example of this is shown below.

- 01 Central Administration Building
- 11 Anderson Elementary
- 12 Ryan Elementary
- 13 Bryant Elementary
- 14 Central Elementary
- 15 Hawthorne Elementary
- 16 Jefferson Elementary
- 21 Washington Junior High
- 22 Lincoln Junior High
- 31 Central High School
- 32 East High School

CHART OF ACCOUNTS

3-0600.10 DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

3-0600.10 Expenditure and Other Financing Uses Accounts

Program Dimension - A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. This dimension provides the school district the framework to classify expenditures by program for cost determination purposes. Programs are classified in the following broad categories:

- 100 Regular Programs
- 200 Special Programs and Federal and State Grants
- 300 Vocational Programs
- 400 Other Instructional Programs
- 500 Non-Public School Programs
- 600 Adult Education Programs
- 700 Extracurricular Programs
- 800 Community Services Programs
- 900 Enterprise Programs

Function Dimension - The function dimension describes the type of activity within fund and program. It includes the area subfunctions, activities, and subactivities performed to accomplish general objectives. Expenditures are classified by function to provide comparability between communities and states and to assist in decision making. Functions are classified in the following broad categories:

Current Expenditures / Functions 1000 - 3000

- 1000 Instruction
- 2100 Support Services - Students
- 2200 Support Services - Instructional Staff
- 2300 Support Services - General Administration
- 2400 Support Services - School Administration
- 2500 Support Services - Business Services
- 2600 Support Services - Operations and Maintenance of Plant
- 2700 Support Services - Student Transportation
- 2800 Support Services - Central
- 3100 Non-Educational Services - Food Services
- 3200 Non-Educational Services - Other Enterprise Services
- 3300 Non-Educational Services - Community Services
- 3400 Non-Educational Services - Extracurricular Activities
- 3500 Non-Educational Services - Extracurricular Athletics

Facilities Acquisitions, Debt Service, and Other Financing Uses / Functions 4000 - 6000

- 4000 Facilities Acquisitions
- 5000 Debt Service
- 6000 Other Financing Uses

CHART OF ACCOUNTS

3-0600.10 DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

3-0600.10 Expenditure and Other Financing Uses Accounts

Object Dimension - The object code refers to the good or service obtained. Objects are classified in the following broad categories:

Current Expenditures:

- 100 Personal Services—Salaries
- 200 Personal Services—Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies and Materials
- 700 Property and Equipment Acquisition
- 800 Other Expenditures

Adjustments to Beginning Fund Balance:

- 892 Material Prior Period Expenditure Adjustments

Other Uses of Funds:

- 900 Other Uses of Funds

Project Reporter Dimension - The project reporter code permits a school district to accumulate revenues and expenditures to meet a variety of specialized reporting requirements. It is designed specifically for state and federal grants, but may be used for other special reporting purposes. A unique project reporter code must be assigned to the revenue and expenditure accounts used to account for each state or federal grant. The first two digits may be used to designate a specific funding source, authority or expenditure purpose and the third digit may be used to designate a specific project or fiscal year. Any three digit number may be assigned as project reporter code except that codes in the range 910-999 are reserved for assignment by the Superintendent of Public Instruction. When a project reporter code is used it should be defined on the last page of the Trustees Annual Financial Summary. See Topic 3-0600.50.

- 000 - 909 To be assigned by district as needed.
- 910 - 919 Budget Amendments #1 - #10. Assigned by OPI when an amendment is approved. Do not use project reporters 910 - 919 unless assigned by OPI.

CHART OF ACCOUNTS

3-0600.20 DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

3-0600.20 Expenditure and Other Financing Uses Accounts

Program Dimension. A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. Nine broad program areas are identified in this manual: regular education, special programs, vocational education, other instructional, non-public school, adult/continuing education, extracurricular activities, community services, and enterprises programs. Federal and state grants are also included within the various broad program areas.

Code

Program Definition

- 100 Regular Education Programs - Elementary/Secondary.** Activities designed to provide grades K-12 students with learning experiences to prepare students for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.
- 110 Kindergarten
 - 120 Elementary
 - 130 Middle School
 - 140 Junior High (Grades 7-9)
 - 150 Secondary
 - 160 District-wide
- 200 Special Programs.** Activities designed primarily to deal with pupils having special needs. Special Programs include pre-primary, elementary, and secondary services for the gifted and talented, mentally retarded, physically handicapped, emotionally disturbed, culturally different, learning disabled, bilingual students, and special programs for other types of students.
- 210 Reserved
 - 220 Reserved
 - 230 Reserved
 - 240 Reserved
 - 250 Reserved
- 260 Bilingual.** Activities for those students from homes where the English language is not the primary language spoken. This program should be used with state and federal bilingual grants.
- 262 Emergency Immigrant Education.** A federal grant program to assist immigrants.
- 270 Gifted and Talented.** Activities designed for students identified as being mentally gifted or talented. This program should be used with state and federal gifted and talented grants.

CHART OF ACCOUNTS

3-0600.20

DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

Code

Program Definition

State and Federal Grants or Loans

- 271 State and Federal Aggregate of Reimbursements/Indirect Costs - Section 20-9-507, MCA
- 273 Federal Architectural Barriers Grant for the Handicapped
- 274 State Audiology Contracted Services
- 275 State Special Education Contingency Grant
- 277 Federal Handicapped IDEA Part B Grant (was EHA-B)
- 278 Federal Handicapped IDEA Part D Grant (was EHA-D)
- 279 Federal Handicapped IDEA Preschool Grant
- 280 Special Education - Local and State

- 282 Federal Gender/Ethnic Expectations and Student Achievement (GESA)
- 284 Federal Chapter 2 Grant - Effective Schools Program
- 285 Federal AIDS Education Grant
- 286 Federal Drug Free Grant
- 287 Federal Johnson O' Malley Grant
- 288 State and Federal Math/Science Grant
- 289 Federal Chapter 2 Grant - Regular Programs

- 290 Reserved - Chapter 1
- 291 Federal Chapter 1 Grant - Educationally Deprived/Compensatory Education
- 292 Federal Chapter 1 Grant - Handicapped
- 293 Federal Chapter 1 Grant - Delinquent
- 294 Federal Chapter 1 Grant - Capital Expenses
- 295 Federal Chapter 1 Grant - Program Improvement
- 296 Federal Chapter 1 Grant - Migrant
- 297 Federal Chapter 1 Grant - Correctional

- 298 Direct/Non-OPI State Grants/Loans - to account for grants or loans received from state agencies other than the Office of Public Instruction.

- 299 Direct/Non-OPI Federal Grants/Loans - to account for federal grants or loans received directly from various federal or other state agencies which are not administered by the Office of Public Instruction.
 - Federal Indian Education (CFDA #84.060)

CHART OF ACCOUNTS

3-0600.20

DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

Code

Program Definition

- 300 **Vocational Programs.** Activities that provide elementary and high school students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area. Vocational education programs are also identified with a six digit Classification of Instructional Program (CIP) Code - e.g. 01.XXXX designates agriculture programs. The CIP code for vocational education cooperative programs is 50.XXXX. To designate vocational education cooperative programs in the program dimension, the digit 5 should be used as the third digit (3X5) - e.g. a business co-op would be coded 365.
- 310 **Agriculture.** Activities that enable students to acquire the background, knowledge, and skills necessary to enter a wide range of agriculturally related occupations. (Classification of Instructional Programs (CIP) Code 01.XXXX)
- 320 **Marketing (Distributive) Education.** Activities that prepare students to perform activities that direct the flow of goods and services, including their appropriate utilization, from the producer to the consumer. (CIP Code 08.XXXX)
- 330 **Health Occupations.** Activities that provide students with the knowledge, skills and understanding required by occupations that support the health professions. (CIP Code 17.XXXX)
- 340 **Home Economics.** Activities that enable students to acquire knowledge and develop understanding, attitudes, and skills relevant to personal, home, and family life, and to home economics occupations. (CIP Code 20.XXXX)
- 341 **Occupational.** Activities that prepare students with knowledge, understanding and skills necessary to enter home economics occupations. (CIP Code 20.XXXX)
- 342 **Consumer and Homemaking.** Activities that prepare students to acquire knowledge and develop understanding, attitudes and skills relevant to personal, home and family life. (CIP Code 20.XXXX)
- 350 **Technology Education/Industrial Arts.** Activities that develop a student's understanding about all aspects of industry and technology. These include experimenting, designing, constructing, and evaluating; using tools, machines, materials; and using processes which may help individuals make informed and meaningful occupational choices, or may prepare them to enter advanced trade and industrial or technical education programs. (CIP Code 21.XXXX)
- 360 **Office Occupations.** Activities that prepare, upgrade, or retrain students for selected office occupations. (CIP Code 07.XXXX)
- 370 **Not used.** Technology Education should be recorded using 350.

CHART OF ACCOUNTS

3-0600.20

DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

Code	Program Definition
380	Trades and Industrial. Activities that prepare students for initial employment in a wide range of trade and industrial occupations. (CIP Code 40.XXXX)
	Carl Perkins Vocation Education Federal Grants
391	Carl Perkins-Title 2-Basic Grant (Project ##-81-####-BG###)
392	Carl Perkins-Title 2-Competitive Grant (Project ##-82-####-#####)
393	Carl Perkins-Title 3B (Project ##-83-####-CH###)
394	Carl Perkins-Title 3A (Project ##-84-####-CBO##)
395	Carl Perkins-Title 3E (Project ##-85-####-TP###)
400	Other Instructional Programs. Activities that provide grades K-12 students with learning experiences not included in the Program codes 100, 200, and 300.
410	Summer School. Instructional activities for students operated during the summer outside the regular school term.
420	Distance Learning. Costs of providing distance learning opportunities.
421	Montana Educational Telecommunications Network (METNET).
422	STAR Schools.
500	Non-Public School Programs. Activities for students attending a school established by an agency other than the state, a subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for non-public school students.
600	Adult Continuing Education Programs and Adult Basic Education Programs.
610	Adult Continuing Education Programs. Activities designed to 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 appreciations for special interests; or to enrich the aesthetic qualities of life. Adult basic education programs are not included in this category.

CHART OF ACCOUNTS

3-0600.20 DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

Code	Program Definition
------	--------------------

- | | |
|-----|--|
| 655 | Federal Adult Homeless Grant |
| 656 | State and Other Federal Adult Basic Education Grants |

- | | |
|-----|---|
| | Job Training and Partnership Act |
| 657 | Federal Job Training and Partnership Act Grant (JTPA) |

700 Extracurricular Athletics and Activities. Activities outside of the instructional programs for which students do not receive educational credits.

- | | |
|-----|--|
| 710 | School Sponsored Extracurricular Activities. School sponsored activities, under the guidance and supervision of school district staff, designed to provide such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech and debate. Also included are student financed and managed activities, such as: Class of 19XX, Chess Club, Senior Prom, and Future Farmers of America. Athletics are coded into Program 720. |
|-----|--|

- | | |
|-----|---|
| 720 | School Sponsored Athletics. School sponsored athletics under the guidance and supervision of school district staff, designed to provide opportunities to pupils to pursue various aspects of physical education. |
|-----|---|

800 Community Services Programs. Activities which are not directly related to the provision of education services in a school district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the school district for the community as a whole or some segment of the community.

- | | |
|-----|--|
| 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 other recreation programs for the community. |
|-----|--|

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| 820 | 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. |
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CHART OF ACCOUNTS

3-0600.20

DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

Code

Program Definition

- 830 **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.
- 840 **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 which 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 school district.
- 850 **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 for clothing, food, or other personal needs.
- 860 **Community Drug Free Programs.** Activities pertaining to community and school districts drug free programs.
- 890 **Other Community Services.** Activities provided the community which cannot be classified under any of the other Program 800 codes.
- 900 **Enterprise Programs.** Programs which are intended to be self-supporting. The activity for this program category would usually be used with Proprietary Funds.
- 910 **Food Services.** Activities concerned with providing food service to students and staff. Used with function 3100 Food Services.
- 920 **Enterprise or Internal Service Programs.** - Activities concerned with enterprise operations or internal service fund activities such as data processing, purchasing, central transportation, etc. These activities are operated on a commercial basis with little or no financial support from federal or state sources. Food service activities should be charged to program 910.

CHART OF ACCOUNTS

Small Education

2-8-93

Exhibit 2

SB-302

3-0600.30 DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

3-0600.30 Expenditure and Other Financing Uses Accounts

Function Dimension. The function dimension describes the type activity within fund and program using a four digit code. The first two digits of the function code designate one of the following six broad areas: Instruction, Support Services, Operation of Non-Educational Services, Facilities Acquisition and Construction Services, Debt Service, and Other Financing Uses. The next two digits provide two additional levels of detail descriptions for a specific function. In order to avoid numerous accounts, it is recommended that third and fourth level detail be used only when necessary. Following are definitions of the functions and subfunctions.

Code Function Definitions

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 or in another location such as a home or hospital. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. Expenditures for assemblies and activities such as the Missoula Children Theater should also be included here. If proration of expenditures is not possible for department chairpersons who also teach, include these expenditures in instruction. Full-time special education directors and department chairpersons should be recorded only in function 2490. This function should only be used only with Programs 100-700.

1110 Agriculture

1140 Arts

1170 Business

1210 Marketing (Distributive) Education

1240 English Language

1270 Foreign Language

1310 Health Occupations

1340 Physical Education

1370 Consumer Homemaking Education

1410 Principles of Technology/Industrial Arts

1440 Mathematics

1450 Computer Science

1470 Music

1510 Natural Science

1540 Office Occupations

1570 Social Sciences

1610 Public Service

1640 Vocational Trades

1660 Preschool

1670 General Elementary Education

1710 Occupational Home Economics

1740 Military Science

1770 Driver Education

1800 Distance Learning

CHART OF ACCOUNTS

3-0600.30

DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

Code

Function Definitions

- 2000 Support Services.** Support services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts for the fulfillment of 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. This function includes aides for day care, playground, study hall, student escorts, and crosswalk guards. Includes student insurance except for athletics which should be recorded using function 3400 or 3500.
- 2110 Attendance and Social Work Services.** Activities which have as their purpose the improvement of the attendance of students at school and which attempt to prevent or solve the problems of students which involve the home, the school, and the community. Activities of the registration function for adult education programs are included here.
- 2111 Supervision of Attendance and Social Work Services.** The activities associated with directing, managing and supervising attendance and social work.
- 2112 Attendance Services.** Activities such as prompt identification of patterns of non-attendance, promotion of improved attitudes toward attendance, analysis of causes of non-attendance, early action on problems of non-attendance, and enforcement of compulsory attendance laws. Include recruiters here.
- 2113 Social Work Services.** Activities such as investigating and diagnosing student problems arising out of the home, school, or community; casework and group work services for the child, parent, or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his/her problem insofar as the resources of the family, school, and community can be brought to bear effectively upon the problem.
- 2114 Student Accounting Services.** Activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and census data. Portions of these records become a part of the cumulative record which is sorted and stored for teacher and guidance information. Pertinent statistical reports are prepared under this function as well.
- 2115 Parental Involvement Services.** Used for Chapter 1 grants ONLY. Activities to involve parents as classroom volunteers, aides and tutors. Includes activities after school such as parental involvement meetings and training programs to address problems between home and school.

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DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

Code

Function Definitions

- 2120 **Guidance Services.** Activities involving counseling with students and parents, providing consultation 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.
- 2121 **Supervision of Guidance Services.** Activities associated with directing, managing and supervising guidance services.
- 2122 **Counseling Services.** Activities concerned with the relationship between one or more counselor(s) and one or more student(s) as counselee(s), students and students, and counselors and other staff members, all for the purpose of assisting the student to understand his/her educational, personal, and occupational strengths and limitations; relate his/her abilities, emotions and aptitudes to educational and career opportunities; utilize his/her abilities in formulating realistic plans; and achieve satisfying personal and social development.
- 2123 **Testing Services.** Activities having as their purpose an assessment of student characteristics, which are used in administration, instruction, and guidance, and which assist the student in assessing his/her purposes and progress in career development and personality development. Test records and materials used for student appraisal are usually included in each student's cumulative record.
- 2124 **Information Services.** Activities organized for the dissemination of educational, occupational, and personal social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information might be provided directly to students through activities such as group or individual guidance, or it might be provided indirectly to students, through staff members or parents.
- 2125 **Record Maintenance Services.** Activities organized for the compilation, maintenance, and interpretation of cumulative records of individual student, including systematic consideration of factors such as the following: Home and family background; physical and medical status; standardized test results; personal and social development; and school performance.
- 2126 **Placement Services.** Activities organized to help place students in appropriate educational situations while they are in school, in appropriate part-time employment while they are in school, and in appropriate educational and in occupational situations after they leave school. These activities also help facilitate the student's transition from one educational experience to another. This may include, for example, admissions counseling, referral services, assistance with records, and follow-up communications with employers.

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3-0600.30

DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

Code

Function Definitions

2220 **Educational Media Services.** Activities concerned with the use of all teaching and learning resources, including hardware, and content materials excluding Library Services. For Library Services, use Function 2225. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and nonprinted sensory materials.

2221 **Supervision of Educational Media Services.** Activities concerned with directing, managing and supervising educational media services.

2222 **Audiovisual Services.** Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and other similar materials, whether maintained separately or as part of an instructional materials center. Included are activities in the audiovisual center, TV studio, and related work-study areas, and the services provided by audiovisual personnel. Used with objects 440 or 615.

2223 **Educational Television Services.** Activities concerned with planning, programming, writing, and presenting educational programs or segments of programs by way of closed circuit or broadcast television. Instruction by way of closed circuit or broadcast television should be coded to function 1000 or 1800.

2224 **Computer-Assisted Instruction Services.** Activities concerned with planning, programming, writing, and presenting educational projects which have been especially programmed for a computer to be used as the principal medium of instruction.

2225 **School Library Services.** Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as a part of an instructional materials center. Included here are the activities for planning the use of the library by students and instructing students in their use of library books and materials, whether maintained separately or as a part of an instructional materials center or related work-study area. Textbooks generally will not be charged to this function but rather to the applicable service area within the instruction function.

2300 **Support Services—General Administration.** Activities concerned with establishing policy by the board of trustees and administering policy by the superintendent in connection with operating the school district. The chief business official should not be included here, but in function 2500, Support Services - Business.

CHART OF ACCOUNTS

3-0600.30

DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

Code

Function Definitions

- 2310 **Board of Trustees Services.** The activities of the elected body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.
- 2311 **Supervision of Board of Trustees Services.** Those activities concerned with directing and managing the general operation of the Board of Trustees. This includes the activities of the members of the Board of Trustees, but does not include any special activities defined in the other areas of responsibility described below. It also includes any activities of the district performed in support of the school district meeting.
- 2312 **Board Clerk Services.** Those activities required to perform the duties of the Clerk of the Board of Trustees. If proration of expenditures is not possible for board clerk services, include these expenditures under function 2500 Support Services - Business.
- 2313 **Legal Services.** Those activities required to perform legal services for the Board of Trustees.
- 2314 **Election Services.** Services rendered in connection with any school system election, including elections of officers and bond elections. Include payments to election judges and assistants here.
- 2315 **Audit Services.** Services rendered in connection with external audit of school financial records.
- 2316 **Staff Relations Services.** Those activities concerned with staff relations systemwide.
- 2317 **Negotiations Services.** Activities concerned with contractual negotiations with both instructional and non-instructional personnel.
- 2320 **Executive Administration Services.** Those activities associated with the overall general administration of or executive responsibility for the entire school district.
- 2321 **Office of the Superintendent Services.** The activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in general direction and management of all affairs of the school district. This includes 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. If principal services are also provided by the superintendent, expenditures may be prorated to function 2400 based on assigned duties.

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3-0600.30

DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

Code

Function Definitions

- 2322 **Community Relations Services.** The activities and programs developed and operated systemwide for betterment of school/community relations.
- 2323 **State and Federal Relations Services.** Those activities associated with developing and maintaining good relationships with state and federal officials.
- 2400 **Support Service—School Administration.** Those activities concerned with overall administrative responsibility for a single school or a group of schools.
 - 2410 **Office of the Principal Services.** Those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principals, supervising teacher, and other assistants in general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school district. It includes clerical staff for these activities.
 - 2490 **Other Support Services - School Administration.** Other school administration services. This function includes special education directors and full-time department chairpersons and graduation expenses.
- 2500 **Support Services—Business.** Activities concerned with paying for, transporting, exchanging, and maintaining goods and services for the school district. Included are the fiscal and internal services necessary for operating the school district. Include the chief business official here. Also include all costs of warrant blanks, purchase order/requisition forms, and other materials and supplies used by the business office. Charge costs of the district superintendent using 2300.
 - 2510 **Fiscal Services.** Those 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 management.
 - 2511 **Supervision of Fiscal Services.** The activities of directing, managing and supervising the Fiscal Services area. It includes the activities of the assistant superintendent, director, or school business official whose efforts are devoted to directing and managing fiscal activities.
 - 2512 **Budgeting Services.** Those activities concerned with supervising budget planning, formulation, control and analysis.

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Code

Function Definitions

- 2513 **Receiving and Disbursing Funds Services.** Those activities concerned with taking in money and paying it out. It includes the current audit or receipts, the preaudit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances and to determine that such disbursements are lawful expenditures of the school or a school district, and the management of school funds.
- 2514 **Payroll Services.** Those activities concerned with making periodic payments to individuals entitled to remuneration for services rendered. Payments are also made for such payroll-associated costs as federal income tax withholding, retirement, and social security.
- 2515 **Financial Accounting Services.** Those activities concerned with maintaining records of the financial operations and transactions of the school system. It includes such activities as accounting and interpreting financial transactions and account records.
- 2517 **Property Accounting Services.** Those activities concerned with preparing and maintaining current inventory records of land, buildings, and movable equipment. These records are to be used in equipment control and facilities planning.
- 2520 **Purchasing Services.** The activities of purchasing supplies, furniture, equipment, and materials used in school or school system operation.
- 2530 **Warehousing and Distributing Services.** The activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. It includes the pickup and transport of cash from school facilities to the central administration office or bank for control and/or deposit.
- 2540 **Printing, Publishing, and Duplicating Services.** The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. It also includes centralized services for publishing school materials and instruments such as school bulletins, newsletters, and notices.
- 2600 **Operation and Maintenance of Plant Services.** The activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
- 2610 **Supervision of Operation and Maintenance of Plant Services.** The activities of directing, managing and supervising the operation and maintenance of school plant facilities.

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3-0600.30

DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

Code	Function Definitions
2740	Vehicle Servicing and Maintenance Services. Those activities involved in maintaining student transportation vehicles in good condition. It includes repairing vehicle parts, replacing vehicle parts, cleaning, painting, fueling, and inspecting vehicles for safety.
2800	Support Services—Central. Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, and data processing services.
2810	Planning, Research, Development, and Evaluation Services. Those activities, on a systemwide basis, associated with conducting and managing programs of planning, research development, and evaluation for a school system.
2820	Information Services. Those 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, or personal contact.
2830	Staff Services. Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, inservice training, health services, and staff accounting.
2831	Supervision of Staff Services. The activities of directing, managing and supervising Staff Services.
2832	Recruitment and Placement Services. Those activities concerned with employing and assigning personnel for the school district.
2833	Staff Record Keeping Services. Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district.
2834	Inservice Training Services (for non-instructional staff). The activities developed by the school district for training of non-instructional personnel in all classifications.
2835	Health Services. Those activities concerned with medical, dental, and nurse services provided for school district employees. Included are physical examination, referrals, and emergency care.

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DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

Code	Function Definitions
2620	Operation of Buildings Services. Those activities concerned with keeping the physical plant clean and ready for daily use. It includes operating the heating, lighting, and ventilating systems, and repair and replacement of facilities and equipment and minor remodeling. Also included are the costs of building rental and property insurance.
2630	Care and Upkeep of Grounds Services. The activities of maintaining the land and its improvements other than buildings. It includes snow removal, landscaping, and grounds maintenance.
2640	Care and Upkeep of Equipment Services. The activities of maintaining, in good condition, equipment owned or used by the school district. It includes such activities as servicing and repairing furniture, machines, and movable equipment.
2650	Vehicle Operation and Maintenance Services (other than student transportation vehicles). The activities of maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles in good condition. It includes such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety, i.e., preventive maintenance.
2660	Security Services. Those activities concerned with maintaining order and safety in school buildings at all times, on the grounds and in the vicinity of schools. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, and hall monitoring services.
2700	Student Transportation Services. Those activities concerned with the conveyance of students to and from school, as provided by state and federal law. It includes trips between home and school. Also includes student transportation relating to extracurricular activities or athletics.
2710	Supervision of Student Transportation Services. Those activities pertaining to directing and managing student transportation services. Charge transportation supervisor's salary here.
2720	Vehicle Operation Services. Those 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. It includes driving buses or other student transportation vehicles.
2730	Monitoring Services. Those activities concerned with supervising students in the process of being transported between home and school and between school and school activities. These activities include supervision while in transit, while being loaded and unloaded, and directing traffic at the loading stations.

CHART OF ACCOUNTS

SENATE EDUCATION
EXHIBIT NO. 2
DATE 2/8/93
SBILL NO. 302

3-0600.30

DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

Code	Function Definitions
3300	Community Services. Those activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc. This function is used only with Program 800.
3400	Extracurricular - Activities. School sponsored activities for students that are not part of the regular instructional programs and for which students do not receive educational credit. Use with program 710 only. Expenditures for athletic programs should be recorded using Function 3500.
3500	Extracurricular - Athletics. School sponsored athletics that allow student participation in sports programs, normally involving competition between schools. Use with program 720 only. Expenditures for non-athletic activities should be recorded using Function 3400.
4000	Facilities Acquisition and Construction Services. Those activities concerned with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites. All expenditures charged to the 4000 series except for land improvement are to be capitalized. GAAP allows governments the option of not recording "infrastructure" assets such as sidewalks, streets, parking lots, fences, etc. in the General Fixed Asset Account Group.
4100	Land Acquisition Services. Activities concerned with the initial acquisition of sites and the improvements existing thereon.
4200	Land Improvement Services. Activities concerned with improving sites and with maintaining existing site improvements.
4300	Architecture and Engineering Services. The activities of architects and engineers related to site acquisition and improvement and to improvements to buildings. Charges are made to this function only for those preliminary activities which 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 Services. Those activities concerned with preparing and interpreting to architects and engineers descriptions of specific space requirements for the various learning experiences of students 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 Services. Those activities concerned with building acquisition through purchase or construction.

CHART OF ACCOUNTS

3-0600.30 DEFINITIONS OF OPERATING STATEMENT ACCOUNTS

Code	Function Definitions
2840	Data Processing Services. Those activities concerned with preparing data for storage, storing data for management and reporting.
2841	Supervision of Data Processing Services. Those activities concerned with directing, managing and supervising data processing services.
2842	Systems Analysis Services. Those activities concerned with the search for and evaluation of alternatives which are relevant to defined objectives, based on judgment, and wherever possible, on quantitative methods. Where applicable, they pertain to the development of data processing procedures or application to electronic data processing equipment.
2843	Programming Services. Those activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data and the preparation of coded instructions and data for such sequences.
2844	Operations Services. Those activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data processing machines.
3000	Operation of Non-Educational Services. Those activities concerned with providing non-educational services to students, staff or the community.
3100	Food Services. Those activities concerned with providing food to students and staff in a school or school district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food. This function is usually used with Program 910.
3110	Ala Carte. Expenditures related to ala carte services.
3120	Kindergarten Milk. Costs of the special kindergarten milk program.
3130	Catering. Expenditures related to the costs of catering.
3144	Summer Feeding - Operating. Expenditures for operating a summer feeding program.
3200	Enterprise Services. Those activities concerned with enterprise operations such as industrial arts or internal service fund programs such as data processing, purchasing, central transportation, etc. These activities are operated on a commercial basis with little or no financial support from federal or state sources. Food services should be charged to 3100.