

***FY 2011 CODING and REPORTING UPDATES***  
***MODEL CHARTS OF ACCOUNTS AND MEDMS FINANCIAL SYSTEM***  
***As of October, 2009***

- 1) Program code 1120 is required to be used to segregate the ***incremental*** costs of K-2 education as outlined in Title 20-A, Chapter 203, Section 4252. **Do not include the entire cost of the K-2 program under this code, only those costs meeting the statutory citing.**
- 2) Function 1000 is used only to record the costs of direct delivery of instruction to students; hourly salary objects should not be posted here nor should costs for postage, telephones or advertising. These costs should be posted to administrative functions (i.e. 2400, 2320).
- 3) Function codes 2310, 2320 and 2500 are required; the school board (2310) and the business office (2500) must be accounted for separately from the Superintendent's office (2320).
- 4) Function code 2213 should be used to account for the cost of instructional staff training. This function should include costs for regular education (not Special Education, CTE, ESL, Co or Extra Curricular) substitutes needed to "cover" for instructional staff attending professional development activities.
- 5) Function codes 2230 and 2240 are required to be used to segregate costs paid for by EPS targeted funds provided for use in instructional technology and student assessment, as illustrated on the model charts for these areas.
- 6) Function code 2750 is used only to account for costs of transporting special education students to approved out of district placements on unique, not combined, bus runs. The only objects to be posted to this function are salary, benefits and fuel.
- 7) Function code 2760 is used only to account for the costs of transporting students to Career and Technical Centers or Regions on unique, not combined, bus runs. The only objects to be posted to this function are salary, benefits and fuel.
- 8) It is recommended that Operations and Maintenance costs for non instructional buildings are accounted for by creating a handbook code extension in MEDMS Financial for cost center 90 (910, 920, 930 or 940). **Only operations and maintenance costs for that building are allowable with this cost center under function 2620.** This unique cost center may not be used to indicate any costs other than operations and maintenance for that building.

- 9) Please remember that co curricular trip transportation, extra curricular trip transportation and field trip transportation is indicated whenever a program code other than 0000 precedes function 2700.
- 10) Gifted and Talented program costs are coded to program 4900 NOT program 2900, beginning with the FY 2011 budget.
- 11) No costs for special education should be coded to program 2800, function 1000 as this combination does not provide enough transaction detail for inclusion in the EPS model for special education.
- 12) Use fund 1500 for all general fund adult education programs, beginning with the FY 2011 budget.
- 13) Use fund 6150 to record adult education enrichment programs, beginning with the FY 2011 budget, as these programs should be self supporting and not supported by general fund revenues.