

Inspiring Excellence



**Lake Stevens School District
31004**

2024-25

Account Code Guide

Updated 6.14.25

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ASB FUND				
ACCOUNT CODES				
PPSS-LLLL				
Section 2				
1000 GENERAL ASB		3000 ASB CLASSES		
1010	General ASB	3023	Class of 2023	
1011	ASB Replacement Card	3024	Class of 2024	
1012	Special Projects	3025	Class of 2025	
1013	Fundraisers	3026	Class of 2026	
1014	Field Trips	3027	Class of 2027	
1015	Soft Drinks	3028	Class of 2028	
1016	Vending/Milk Products	3029	Class of 2029	
1017	Donations	3030	Class of 2030	
1018	Rooter Bus	3031	Class of 2031	
1019	Gate/Admissions	3032	Class of 2032	
1020	Student Recognition	3038	Class of 2038	
1021	Student/Public Relations			
1022	Sophomore Orientation	6000 PRIVATE MONIES		
1023	Commissions	6010-XXXX	Charitable ASB -General	
1030	Life Skills / Recycling	6025-XXXX	Hungry Hearts	
1032	Book Fair	6050-4020	DECA Charitable	
1033	Fun Run	6055-4020	Viking Enterprises	
1035	Safety Patrol	6133-XXXX	Leadership	
1045	Talent Show	6150-4020	FBLA Charitable	
1050	Yearbook	6155-XXXX	Key Club Charitable	
1051	Yearbook Surplus	6290-XXXX	FCCLA Charitable	
1052	Yearbook Ad	6310-4020	Horticulture Charitable	
1055	Assemblies	6360-4020	Honor Society Charitable	
1065	Game Room	6901-XXXX	InvestED	
1120	Journalism	6910-4020	Walter Reed Principal	
1125	Espresso Concession	6911-4020	Walter Reed	
1128	Donut Concession	6912-4020	Peter Jensen	
1130	Student Store	6913-4020	Flavia Van Dyke	
1131	Library Store	6914-4020	Michael Heath Memorial	
1132	Learning Resources	6915-4020	Imogene Iseminger	
1133	Leadership	6916-4020	Robert Watson	
1134	Dance			
1135	Hi-Q/Destination Imagination			
1140	Viking Locker			
1999	Other			

ASB FUND			
ACCOUNT CODES			
PPSS-LLLL			
Section 2			
2000 ASB ATHLETICS		Location Codes:	
2010	General Athletics	HLC	1030
2011	Major Athletic Equipment	MTP	1040
2012	Sports Medicine	SUN	1050
2013	Playoffs/Tournaments	STC	1070
2014	Athletic Travel	GLW	1080
2015	Cheerleading	SKY	1090
2016	Cheer Camps	HLD	1110
2020	Baseball	LSMS	2010
2021	Little League Camp	NLMS	2070
2040	Boys Basketball	CMHS	2090
2041	Girls Basketball	LSHS	4020
2042	Boys Basketball Camps	HML	5200
2043	Girls Basketball Camps		
2070	Boys Golf		
2071	Girls Golf		
2072	Boys Golf Camps		
2073	Girls Golf Camps		
2080	Cross Country		
2090	Football		
2091	Football & Air Academy Camps		
2120	Boys Soccer		
2121	Girls Soccer		
2123	Girls Soccer Camps		
2125	Softball		
2126	Hitting & Pitching Camps		
2130	Boys Tennis		
2131	Girls Tennis		
2132	Tennis Camps		
2140	Boys Swimming		
2141	Girls Swimming		
2150	Track		
2155	Viking Track Classic		
2190	Boys Wrestling		
2191	Girls Wrestling		
2192	Boys Wrestling Camps		
2195	Viking Wrestling Invite		
2241	Volleyball		
2242	Volleyball Camps		
2252	Unified Sports		

ASB FUND			
ACCOUNT CODES			
PPSS-LLLL			
Section 2			
4000 ASB CLUBS		4000 ASB CLUBS	
4003	Art Club	4135	Natural Highs Network
4004	Anime	4136	Fireside Club
4005	Scrapbooking / Knitting	4137	Islamic Student Union (ISU)
4006	Hackey Sack Club	4138	BBQ Club
4007	Civil Engineering Club	4139	Kindness Club
4010	Dungeons and Dragons	4140	Swim Club / Shop Club (LSMS)
4012	Sports Medicine Club	4141	Best Buddies Club
4019	Girls Who Code	4150	FBLA
4020	Band / Marimba Band	4155	Key Club
4021	Musical Instrument Club	4156	Ambassadors Club
4022	Music Club	4160	Interact Club
4023	Guitar Club	4240	German Club
4024	Viking TV	4241	French Club
4025	Robotic Club	4242	Spanish Club
4026	Chess Club	4243	American Sign Language Club
4027	Computer/Tech Media/TSA	4244	Diversity Club
4028	Game	4245	International Club/M.E.Ch.A Club (LSHS)
4029	Ping Pong Club	4246	Rainbow Unity
4030	Choir	4250	Strength/Conditioning
4031	YoYo Club	4255	ECO / Green Club
4032	Video Club	4257	Food Bank Club
4033	Photography Club	4260	GSA
4034	Technomedia Club	4270	Library Club
4035	Model United Nations Club	4271	Animation Club
4036	Choir Camp	4275	Literary Club/Dead Poet's Society (LSHS)
4037	Film Club	4290	FCCLA (LSHS & CMHS) / Sewing Club (NLMS & LSMS)
4038	Disney Club	4291	FCCLA Culinary
4040	Shop Club	4292	Craft Club
4047	S.T.E.A.M. Club	4293	Cooking/Baking Club
4050	DECA	4295	GRADS
4055	Viking Enterprises/Math Construct.	4296	FCCLA Kids Cooking Camp
4058	Fashion Club	4297	HOSA
4059	Kandi Club	4310	Horticulture
4060	Drama	4324	Conservation Club
4061	Improve Club	4325	Conflict Team/Peer Helpers
4062	Debate Club	4326	SAVE (TATU)
4063	Mock Trial	4327	Expressive Arts Counsel
4065	Dance/Cheer Team / Club	4340	Math Club
4066	The Friends of the Viking	4341	Study Club
4070	Library Club	4342	Running Club
4071	Hip Hop Club / Roping Club (SUN)	4343	Reading Club
4072	Fencing Club	4344	Surveying Club
4074	Rubik's Cube Club	4345	Science Club
4119	Girl Talk Club	4346	This Day in History Club
4120	Coping Club	4347	Ski / Snowboarding Club
4121	RAKE Random Acts of Kindness	4348	Ultimate Disc Club
4122	Primary Friendship Club	4349	Field Hockey Club
4123	Intermediate Friendship Club	4350	Stretch & Study Club
4124	K-Pop Hallyu	4351	Wrestling Club
4125	Library Enrichment Program	4352	Yoga Club
4126	Friendship Club	4353	Soccer Club
4127	One Voice Club	4354	Weight Room
4128	Diversity Student Union	4355	Pickleball
4129	Magic Club	4360	Honor Society
4130	Fellowship of Christian Athletes Club	4365	Shakespeare Festival
4131	Prevention/Lantern Group (LSHS)	4370	Opera Club
4132	Harry Potter Club	4373	Christian Campus / Revival Christian Club
4133	Asian Student Union		
4134	Black Student Union		

GENERAL FUND			
PROGRAM CODES			
PPSS-AA-OB BB-LLLL-4444-0000-S			
Section 3			
PPSS-PROGRAM	DESCRIPTION	x = Bldg Bud	RESPONSIBILITY
REGULAR INSTRUCTION			
01	BASIC EDUCATION		
0100	INSTRUCTIONAL	x	PRINCIPALS
0101	MUSIC PROGRAMS	x	PRINCIPALS
0105	EXT LRNG LOCAL SUPPORT - TITLE I / LAP SUPPORT	x	TERESA MAIN / PRINCIPALS
0106	ATHLETICS (<i>Act 28</i>) / DISTRICT PROGRAMS (<i>Act 27</i>)	x	PRINCIPALS
0111	ELEMENTARY ACADEMIC ACTIVITY BUSES		TERESA MAIN
0113	CURRICULUM MATERIALS		MIKE SNOW / STEVE BURLEIGH / GINA ANDERSON
0114	HOMEBOUND EDUCATION / SECONDARY DISCIPLINE SUPPORT / CREDIT RETRIEVAL		MIKE WEATHERBIE
0116	SECONDARY ACADEMIC ACTIVITY BUSES		TERESA MAIN
0120	STUDENT ASSIST 504		MIRIAM TENCATE / JEFF JORGENSEN
0122	REACH		MIRIAM TENCATE / JEFF JORGENSEN
0131	CLASS SIZE RELIEF - TRIGGERS		JOHN BALMER / TERESA MAIN
0142	ACCREDITATION	x	PRINCIPALS
0145	TECHNOLOGY	x	PRINCIPALS
0146	STUDY SKILLS	x	PRINCIPALS
0147	LEADERSHIP	x	PRINCIPALS
0148	LANGUAGE ARTS	x	PRINCIPALS
0149	WORLD LANGUAGE	x	PRINCIPALS
0150	MATH	x	PRINCIPALS
0151	LIFE SKILLS	x	PRINCIPALS
0152	SCIENCE	x	PRINCIPALS
0153	SOC STUDIES/HISTORY	x	PRINCIPALS
0154	8TH GRADE TEAM	x	PRINCIPALS
0155	7TH GRADE TEAM	x	PRINCIPALS
0156	6TH GRADE TEAM	x	PRINCIPALS
0157	ART	x	PRINCIPALS
0158	SHOP	x	PRINCIPALS
0159	PHYSICAL EDUCATION	x	PRINCIPALS
0160	HEALTH	x	PRINCIPALS
0161	STRENGTH & CONDITIONING	x	PRINCIPALS
0166	BEA PROF DEV CONTRACTUAL	x	TERESA MAIN / PRINCIPALS
0171	TECH LEVY		TERESA MAIN
0190	INSTRUCTIONAL SUPPORT (<i>no Act 27</i>)	x	TERESA MAIN / PRINCIPALS
0191	ADMIN NEGOTIATION CONTRACT (MOU)		TERESA MAIN
0192	EQUITY, DIVERSITY & INCLUSION		MONICA MEADOWS
			GINA ANDERSON / MIKE SNOW / STEVE BURLEIGH / SARAH DANIELSON / MIKE WEATHERBIE / MONICA MEADOWS
0193	CURRICULUM DIRECTORS		MIKE WEATHERBIE / GINA ANDERSON
0194	TESTING		TERESA MAIN
0195	STAFF DEV HEALTH & SAFETY		TERESA MAIN
0198	SEBB OVERAGE		TERESA MAIN
0199	TEMPORARY CONTINGENCY (<i>budget only</i>)		TERESA MAIN
02	ALTERNATIVE LEARNING EXPERIENCE (ALE) - HOMELINK / SEC DISTANCE LEARNING		
0200	ALE	x	VICKY FRANCOIS
0266	ALE BEA PROF DEV CONTRACTUAL	x	VICKY FRANCOIS
0290	ALE PRINCIPAL'S OFFICE	x	VICKY FRANCOIS
03	DROPOUT REENGAGEMENT		
0300	OPEN DOORS	x	VICKY FRANCOIS
0390	OPEN DOORS PRINCIPAL'S OFFICE	x	VICKY FRANCOIS
SPECIAL EDUCATION INSTRUCTION			
21	STATE SPECIAL EDUCATION		
2100	STATE SPECIAL EDUCATION		MIRIAM TENCATE / JEFF JORGENSEN
2126	HOME HOSPITAL INSTRUCTION		MIRIAM TENCATE / JEFF JORGENSEN
24	FEDERAL SPECIAL EDUCATION		
2400	FEDERAL SPECIAL EDUCATION IDEA		MIRIAM TENCATE / JEFF JORGENSEN
2401	FEDERAL SPECIAL EDUCATION PRESCHOOL		MIRIAM TENCATE / JEFF JORGENSEN
2402	FEDERAL SAFETY NET		MIRIAM TENCATE / JEFF JORGENSEN

GENERAL FUND			
PROGRAM CODES			
PPSS-AA-OBBS-LLLL-4444-0000-S			
Section 3			
PPSS-PROGRAM	DESCRIPTION	x = Bldg Bud	RESPONSIBILITY
VOCATIONAL EDUCATION INSTRUCTION			
31	STATE VOCATIONAL (CTE) - 9th through 12th		
3150	CAREER SPECIALIST		DAN TEDOR
3151	CTE SUPERVISION		DAN TEDOR
3152	CTE SECRETARY		DAN TEDOR
3153	CTE TECH		DAN TEDOR
3154	CTE CARRYOVER (<i>budget only</i>)		DAN TEDOR
3155	CTE PARA		DAN TEDOR
3161	BUSINESS-IT ED		DAN TEDOR
3162	MARKETING		DAN TEDOR
3163	DIVERSIFIED OCCUPATIONS		DAN TEDOR
3164	HEALTH SCIENCES		DAN TEDOR
3165	HUMAN SERVICES		DAN TEDOR
3169	SKILLED & TECHNICAL SCIENCES		DAN TEDOR
3170	STEM		DAN TEDOR
34	STATE MIDDLE SCHOOL CAREER & TECHNICAL EDUCATION (CTE) - 7th and 8th		
3451	CTE SUPERVISION MS		DAN TEDOR
3452	CTE SECRETARY MS		DAN TEDOR
3453	CTE TECH MS		DAN TEDOR
3454	CTE CARRYOVER (<i>budget only</i>)		DAN TEDOR
3467	MIDDLE SCHOOL CTE		DAN TEDOR
38	FEDERAL VOCATIONAL		
3860	FEDERAL CTE - CARL PERKINS		DAN TEDOR
COMPENSATORY EDUCATION INSTRUCTION			
51	FEDERAL ESEA DISADVANTAGED		
5100	FEDERAL TITLE IA		SARAH DANIELSON
5101	FEDERAL TITLE IA PARENT INVOLVEMENT		SARAH DANIELSON
5102	FEDERAL TITLE IA HOMELESS CHILDREN		SARAH DANIELSON
5104	FEDERAL TITLE IA PROF DEVELOPMENT		SARAH DANIELSON
5109	FEDERAL TITLE IA PRIVATE SCHOOL		SARAH DANIELSON
5120	FEDERAL TITLE IA SUMMER SCHOOL		SARAH DANIELSON
52	FEDERAL OTHER ESEA TITLE GRANTS		
5201	FEDERAL TITLE IIA TEACHER-PRINCIPAL QUALITY		GINA ANDERSON / JOHN BALMER
5207	FEDERAL TITLE IVA - STUDENT SUPPORT		GINA ANDERSON / JOHN BALMER
55	STATE LEARNING ASSISTANCE PROGRAM (LAP)		
5500	LEARNING ASSISTANCE PROGRAM		SARAH DANIELSON
56	STATE INSTITUTIONS, CENTERS & HOMES - DELINQUENT		
5600	STATE INSTITUTIONS-DEL		TERESA MAIN
58	STATE SPECIAL & PILOT PROGRAMS		
5802	LEADERSHIP INTERN		JOHN BALMER
5803	NATIONAL BOARD CERTIFICATION		JOHN BALMER
5805	COLLECTION OF EVIDENCE		TERESA MAIN
5812	TPEP TEACHER TRAINING		MONICA MEADOWS
5814	HOMELESS STUDENT STABILITY ED PROGRAM (HSSEP)		SARAH DANIELSON
5815	BEGINNING EDUCATOR SUPPORT TEAM (BEST)		MONICA MEADOWS
5818	WA KIDS		MIKE WEATHERBIE
5819	PARA PROFESSIONAL DEVELOPMENT		JOHN BALMER
5824	CES DUAL CREDIT		MIKE SNOW
5825	OUTDOOR SCHOOLS (HLC & STC)		KATY RUDOLPH / MATT PEWITT
64	FEDERAL LIMITED ENGLISH PROFICIENCY		
6401	FEDERAL TITLE III ELL		SARAH DANIELSON
65	STATE TRANSITIONAL BILINGUAL		
6500	TRANSITIONAL BILINGUAL		SARAH DANIELSON
68	FEDERAL INDIAN EDUCATION		
6800	FEDERAL TITLE VI INDIAN EDUCATION		MONICA MEADOWS

GENERAL FUND			
PROGRAM CODES			
PPSS-AA-OBBS-LLLL-4444-0000-S			
Section 3			
PPSS-PROGRAM	DESCRIPTION	x = Bldg Bud	RESPONSIBILITY
OTHER INSTRUCTIONAL PROGRAMS			
73	SUMMER SCHOOL		
7300	SUMMER SCHOOL CREDIT RETRIEVAL		MIKE SNOW
7301	READY FOR KINDERGARTEN		STEVE BURLEIGH
74	HIGHLY CAPABLE		
7400	HIGHLY CAPABLE		SARAH DANIELSON
79	OTHER INSTRUCTIONAL PROGRAMS		
7902	BLOCK TECHNOLOGY		MIKE WEATHERBIE
7904	SCHOOL SECURITY (SROs)		TERESA MAIN
7910	DRUG TESTING		TERESA MAIN
7911	HOMELESS SUPPORT		SARAH DANIELSON
7913	ROBOTICS CAMP		DAN TEDOR
7914	WORLD LANGUAGE COMPETENCY		MIKE SNOW
7916	MATH ACADEMY		MIKE SNOW
7925	ART CONNECT		SARAH DANIELSON / EMILY MOEN
7928	STUDENT DEVICE CLAIMS		MIKE WEATHERBIE
7931	COVE STORE		DAN TEDOR
7934	HAY SHACK STORE		DAN TEDOR
7999	RESERVE FOR GRANTS (<i>budget only</i>)		TERESA MAIN
COMMUNITY SERVICES			
86	COMMUNITY SCHOOLS		
8600	COMMUNITY EDUCATION		JAYME TAYLOR
8632	COMMUNITY EDUCATION - SWIMMING POOL		JAYME TAYLOR / JAYNA LAFFERTY
88	CHILD CARE		
8801	ECEAP		MATT WYANT / STEVE BURLEIGH
8805	FEDERAL AMERICAN RESCUE PLAN ACT (ARPA) ECEAP SUMMER		MATT WYANT / STEVE BURLEIGH
89	OTHER COMMUNITY SERVICES		
8900	COMMUNITY SERVICES		JAYME TAYLOR
8901	FACILITY USE		JAYME TAYLOR
8920	HOLIDAY MAKER FAIR (<i>usually Act 28</i>)		JAYME TAYLOR
8921	EMPLOYEE RECOGNITION (<i>usually Act 21</i>)		JAYME TAYLOR
8922	VOLUNTEER PROGRAM (<i>usually Act 21</i>)		JAYME TAYLOR
8932	COMMUNITY SERVICES - SWIMMING POOL		JAYME TAYLOR / JAYNA LAFFERTY
8934	COMMUNITY SERVICES - SWIMMING POOL MERCHANDISE		JAYME TAYLOR / JAYNA LAFFERTY
SUPPORT SERVICES			
97	DISTRICTWIDE SUPPORT		
9700	DISTRICT SUPPORT		TERESA MAIN / ROBB STANTON / BOBBY VAUGHN / MIKE HAMPTON / MIKE WEATHERBIE / JOHN BALMER
9701	PUBLIC RELATIONS		JAYME TAYLOR
9702	RECRUITING		JOHN BALMER
9704	EMPLOYEE TRAINING / NEW TEACHER ORIENTATION		JOHN BALMER
9705	SUPERINTENDENT'S TRACKING		MARY TEMPLETON / TERESA MAIN
9708	LABOR RELATIONS		JOHN BALMER
9709	WELLNESS PROGRAM		JOHN BALMER
9731	HIGH SCHOOL PARKING		BOBBY VAUGHN
9740	FEDERAL DOC ENERGY EFFICIENCY GRANT		BOBBY VAUGHN
9787	GASB 87 LEASES		TERESA MAIN
9790	TRANSPORTATION DAMAGES		BOBBY VAUGHN
9796	GASB 96 SUBSCRIPTION BASED IT ARRANGEMENTS (SBITAs)		TERESA MAIN
9799	TRANSPORTATION INDIRECTS		ROBERT THUERINGER
98	FEDERAL SCHOOL FOOD SERVICES		
9800	FOOD SERVICES		MOLLIE LANGUM
9801	CATERING		MOLLIE LANGUM
9816	SFSP SUMMER		MOLLIE LANGUM
99	PUPIL TRANSPORTATION		
9900	PUPIL TRANSPORTATION		ROBERT THUERINGER
9901	GRANITE FALLS TRANSFERS		ROBERT THUERINGER
9902	LAKE STEVENS TRANSFERS		ROBERT THUERINGER

GENERAL FUND			
ACTIVITY CODES			
PPSS-AA-OB BB-LLLL-4444-0000-S			
Section 4			
AA-ACTIVITY	DESCRIPTION	AA-ACTIVITY	DESCRIPTION
ADMINISTRATION		MAINTENANCE & OPERATIONS	
<i>only program 97</i>		<i>only program 97</i>	
11	BOARD OF DIRECTORS	61	SUPERVISION
12	SUPERINTENDENT'S OFFICE	62	GROUNDS MAINTENANCE
13	BUSINESS OFFICE	63	OPERATION OF BUILDINGS - CUSTODIAL
14	HUMAN RESOURCES	64	MAINTENANCE
15	PUBLIC RELATIONS	65	UTILITIES
		67	BUILDING & PROPERTY SECURITY
		68	INSURANCE - EXCLUDING TRANSPORTATION
INSTRUCTION		OTHER SERVICES	
<i>mainly instructional programs</i>		<i>only program 97</i>	
21	SUPERVISION		
22	LEARNING RESOURCES	72	INFORMATION SYSTEMS
23	PRINCIPAL'S OFFICE	73	PRINTING
24	GUIDANCE & COUNSELING	74	WAREHOUSING & DISTRIBUTION
25	PUPIL MANAGEMENT	75	MOTOR POOL
26	HEALTH & RELATED SERVICES		
27	TEACHING	DEBT SERVICE	
28	EXTRACURRICULAR	<i>only program 97</i>	
29	PAYMENTS TO SCHOOL DISTRICTS	83	INTEREST
		84	PRINCIPAL
		85	DEBT-RELATED EXPENDITURES
INSTRUCTIONAL SUPPORT		PUBLIC ACTIVITIES	
31	INSTRUCTIONAL PROFESSIONAL DEVELOPMENT	<i>only programs 86 or 89</i>	
32	INSTRUCTIONAL TECHNOLOGY		
33	CURRICULUM	91	PUBLIC ACTIVITIES
34	PROFESSIONAL LEARNING - STATE		
35	PUPIL SAFETY		
SCHOOL FOOD SERVICES			
<i>only program 98</i>			
41	SUPERVISION		
42	FOOD		
44	OPERATIONS		
49	TRANSFERS		
PUPIL TRANSPORTATION			
<i>only program 99</i>			
51	SUPERVISION		
52	OPERATIONS		
53	MAINTENANCE		
56	INSURANCE - TRANSPORTATION		
58	REMOTE LEARNING OPERATIONS		
59	TRANSFERS		
Note: See Activity Expenditure Codes document for definitions			

ACTIVITY EXPENDITURE CODES

Activity Codes

10 Administration

- 11 Board of Directors
- 12 Superintendent's Office
- 13 Business Office
- 14 Human Resources
- 15 Public Relations

20 Instruction

- 21 Supervision
- 22 Learning Resources
- 23 Principal's Office
- 24 Guidance and Counseling
- 25 Pupil Management
- 26 Health and Related Services

- 27 Teaching
- 28 Extracurricular
- 29 Payments to School Districts

30 Instructional Support

- 31 Instructional Professional Development
- 32 Instructional Technology
- 33 Curriculum
- 34 Professional Learning—State
- 35 Pupil Safety

40 School Food Services

- 41 Supervision
- 42 Food
- 44 Operations
- 49 Transfers

50 Pupil Transportation

- 51 Supervision
- 52 Operations
- 53 Maintenance
- 56 Insurance
- 58 Remote Learning Operations
- 59 Transfers

60 Maintenance and Operation

- 61 Supervision
- 62 Grounds Maintenance
- 63 Operation of Buildings
- 64 Maintenance
- 65 Utilities
- 66 E-Rate—Federal
- 67 Building and Property Security
- 68 Insurance
- 69 Depreciation Sub-Fund Facility Maintenance

70 Other Services

- 72 Information Systems
- 73 Printing
- 74 Warehousing and Distribution
- 75 Motor Pool

80 Debt Service

- 83 Interest
- 84 Principal
- 85 Debt-Related Expenditures

90 Public Activities

- 91 Public Activities

10 Administration

This series consists of those activities related to the general direction, regulation, and control of the affairs of the school district that are organization wide. These expenditures are to be charged to Program 97, Districtwide Support.

11 Board of Directors

Include those responsibilities that are not delegated but are retained and carried out by the school district's governing board. Delegated responsibilities will be charged to the activity in which the responsible person is charged.

Include such items as expenditures for board memberships, audits, elections, legal services, judgments not covered by insurance, census, and, as provided by RCW 36.70.015 for regional planning.

Election costs for successful bonds and levies for capital projects may be paid from the Capital Projects Fund. The Capital Projects Fund may reimburse election costs for unsuccessful levies paid from the General Fund if the levy is passed within the same fiscal year. The Capital Projects Fund may also reimburse election costs for prior unsuccessful bond elections paid from the General Fund to the extent such reimbursement complies with the federal tax code.

12 Superintendent's Office

This activity relates to districtwide administrative responsibility. It consists of general administration and superintendent's office.

13 Business Office

This activity consists of the financial and accounting operations of a district. Include districtwide research and planning for budgeting, accounting, bookkeeping and statistical services, business administration, fiscal control, purchasing, and payroll.

14 Human Resources

This activity consists of the personnel recruitment and placement activities of the district. This would include expenditures such as employee assistance programs, employment services, classification and compensation, human resources information systems, labor relations, recruitment and development, employee association representatives, etc.

15 Public Relations

This activity consists of writing, editing, and other preparation necessary to disseminate educational and administrative information to parents, students, staff, and the general public through direct mailing, the various news media, email, internet websites, and personal contact.

20 Instruction

This series consists of activities dealing directly with or aiding in the teaching of students or improving the quality of teaching, such as professional development. These are the activities of teachers, principals, consultants, supervisors of instruction, attendance services, guidance and counseling, psychological and speech services, health services, and social services.

Direct charging to specific instructional programs is done if the expenditures can be identified as applying to the specific program(s). Do not charge supportive services expenditures to Programs 97, 98, or 99 except for Activity 25 Pupil Management, Activity 29 Payments to School Districts and Activity 35 Pupil Safety.

21 Supervision

This activity is used to record expenditures for overall leadership for the instructional programs.

Include the expenditures for staff members providing supervision, coordination, evaluation, and development in instruction, instructional materials, and pupil services programs. Also include secretarial and clerical assistants along with nonemployee-related costs for these functions. Include expenditures for training supervisors for their supervisory activities.

22 Learning Resources

Include the part of the instructional program that provides services and materials specifically designed to improve learning through use of instructional or educational aids. It provides for organizing learning resources in a systematic manner at locations where they are available for use by pupils and staff members in educational programs of the school. Learning resource materials include books, film, video, pictures, charts, models, and other materials for aiding instruction.

Operations performed under this activity include, but are not limited to, film inspection; audio-visual equipment operation; storing and dispensing of audio-visual materials and equipment; development of films, charts, models, and other materials for aiding instruction; and other activities which have as their purpose the improvement of learning through the use of pictures, films, tapes, or other media. Include such services as those of the audio-visual consultant, film inspector, film librarian, projectionist, programmer, graphic artist, librarians, and catalogers, and their secretarial, clerical, and other assistants. Include services, equipment, and materials designed to provide learning through the use of television or radio. Include such services as script writing, planning, and recording broadcast programs. In terms of personnel, it includes the director, projectionist, scriptwriter, camera operator, and secretarial, clerical, and other assistants. The operation of computers previously recorded in this activity should now be recorded in Activity 32 Instructional Technology.

23 Principal's Office

This activity covers management and coordination of a school unit. Specifically, it includes the implementation of administrative policies, assignment of duties to staff members, administration of the instructional program, evaluation of the efficiency of

staff members, supervision of the maintenance and operation workers as their work may affect the school unit's program, management of records, coordination of the school unit's program of instruction with the districtwide program, and such other management and coordination of programs as required for the operation of an elementary or secondary school or school of adult education.

Include the duties of the principal, assistant principal, vice principal, and skill center director, and their secretarial and clerical assistants assigned to coordinate and manage the operation of a school unit, including attendance secretaries.

24 Guidance and Counseling

Include expenditures involved in aiding pupils to assess and understand their abilities, aptitudes, interests, environmental factors, and educational needs through activities such as student assessment testing.

Include that part of the pupil services program concerned with assisting pupils in increasing their understanding and use of educational and career opportunities. Include activities of the counselor, social worker, guidance director, secretaries, registrars, clerks, and other assistants, and outreach for deprived students or homeless liaison work.

25 Pupil Management

Include expenditures for hall guards, crossing guards, bus aides, and playground aides. Also include expenditures for lunchroom aides when their duties involve control and assistance of students. Lunchroom aides who assist in preparation or distribution of food are charged to Activity 44 Operations.

In addition, include personnel who are involved with early identification of patterns of nonattendance, analysis of causes of nonattendance, early professional action on problems of nonattendance, and enforcement of compulsory attendance laws. Attendance secretaries whose position does not involve resolving the nonattendance issues listed above should be coded to Activity 23.

Also include administrative expenses such as cell phones that are utilized by personnel responsible for pupil management. The cost of adult crossing guards or adult supervisors for programs such as Walking School Bus should be charged to this activity within Program 99.

26 Health and Related Services

Include services in the field of physical and mental health consisting of medical, dental, optometry, psychiatric, doctor, nurse, orientation-mobility specialists, occupational therapists, and physical therapists. Also include duties of the psychologist, psychometrist, language pathologists, and audiometrists, and their secretarial, clerical, and other assistants.

27 Teaching

Include expenditures of instructing pupils in a teacher-pupil learning situation where the teacher is regularly in the presence of the pupils or in regular communication with pupils (such as with distance learning and running start) in a systematic program designed to assist pupils in acquiring new or improved knowledge, skills, and understandings.

Include the direct expenditures for classroom teachers, teachers' aides, teachers of homebound, teachers of institutionalized, correspondence teachers, and others assigned to instruct pupils regularly in a teacher-pupil learning situation, and their secretaries, clerks, and other assistants.

Do not include the costs of textbooks, electronic textbooks, instructional software, science equipment, workbooks, and similar items. These costs should be charged to Activity 33 Curriculum.

The following costs are examples of materials and supplies that should be charged to this activity:

- Instructional materials
- Student supplies
- Student planners
- Classroom materials
- Reference materials used in the classroom
- Basic instructional supplies
- Basic instructional supplemental materials
- Test prep workbooks
- Science classroom chemicals

28 Extracurricular

This activity is used to record expenditures directly related to student services such as coaching, class or student activity advising, supervising student body fund accounting, and related duties. (*Legal reference: AGO 1973, No. 11—Student Fees; AGO 1973, No. 22—Uniforms; see also AGO 1974, No. 21—Funding of Interscholastic Athletic Activities; RCW 28A.325.010 through 28A.325.030; chapter 392-138 WAC.*) Also include transportation expenditures (chartered or provided in-district) for extracurricular activities that are not recorded in the ASB Fund. District-operated transportation expenditures should be charged to this activity using debit and credit transfer objects of expenditure.

Also chargeable to this account are expenditures directly related to skill center project (job) accounts, including bookstores and child care services. Child care services are charged to Activity 91 Public Activities in Program 88 Early Learning.

29 Payments to School Districts

This activity is used to record payments to other school districts including, but not limited to, nonhigh, special education, and skill center payments by participating school districts.

30 Instructional Support

The activities in this series are used to record expenditures that are incurred in support of the district's educational programs.

31 Instructional Professional Development

This activity is used to record expenditures for the instructional professional development of school district personnel. These include such activities as in-service training, workshops, conferences, demonstrations, and other activities related to the ongoing growth and development of personnel.

This activity may include course registration fees, tuition reimbursement, charges from external vendors to conduct training courses (at either school facilities or offsite), related travel and other expenditures associated with training and professional development.

Base salaries for attendees should not be coded to this activity. Assigned professional development staff will have their regular salaries charged to this activity. Additional contract days that are provided for the express purpose of professional development should be recorded in this category.

32 Instructional Technology

This activity is used to record expenditures relating to costs of computers and related equipment that is based in the school. Expenditures to be recorded in this activity are computers and other classroom technology such as printers, projectors, document cameras, smart boards and other peripheral equipment. Software costs of operating school-based computers and other standard software installed on all school-based computers may be charged here. Expenditures for computer-based curriculum, such as digital textbooks or educational software, should be coded consistent with other curriculum under Activity 33.

The salary and benefit costs for those staff members that support instructional technology may be charged to this activity. Expenditures for districtwide technology, or central services such as a help desk or IT department should not be coded here but should be coded to Program 97 Activity 72.

33 Curriculum

This activity is used to record costs relating to the development and implementation of curriculum for the school district. The term "curriculum" has two meanings. The first meaning of "curriculum" is all of the subjects and course offerings within a district, as well as policy and procedure changes that constitute a course of study. The second meaning of "curriculum" is all of the textbooks, electronic resources, and other instructional materials that are associated with a particular course offering.

The costs for salaries and benefits for this activity are limited to those staff members that support curriculum. This includes tasks such as proposing, researching, evaluating, recommending, planning, developing, or implementing changes to the overall curriculum of the district or to individual course offerings. It also includes reviewing and recommending changes to relevant school board policies and related administrative expenditures.

The cost of new and replacement textbooks and other materials that relate to curriculum implementation are recorded here. These are items that will be utilized in a classroom setting to provide instruction to students.

These costs include, but are not limited to:

- Textbooks
- Electronic textbooks (including annual licensing or subscription fees)
- Instructional software (including annual licensing or subscription fees)
- Durable equipment related to specific curriculum delivery
- Hands-on science kits
- Mathematic manipulatives
- Sheet music
- Workbooks and kits used in lieu of workbooks

The purchase of electronic equipment that will be used to deliver curriculum such as tablets, computers, or e-readers should not be charged to this activity. The cost of electronic equipment that is to be used in the classroom should be coded to Activity 32 Instructional Technology.

The cost for teacher training in the implementation of new curriculum, whether in the form of new courses of study or new textbooks for existing courses of study, should not be charged to this activity. The cost of training should be charged to Activity 31 Instructional Professional Development.

Consumable supplies, with the exception of workbooks, are not considered curriculum, and should be charged to Activity 27 Teaching.

34 Professional Learning—State

This activity is used to record expenditures for state-funded professional learning for certificated instructional staff. State-funded professional learning support and activities may include, but is not limited to, courses, workshops, institutes, networks, studio residencies, virtual learning modules, and conferences provided by for-profit and nonprofit entities outside the school such as universities, educational service districts, technical assistance providers, networks of content specialists, and other education organizations and associations. Assigned certificated professionals providing support and activities can have their regular salaries charged to this activity.

Activity 34, Professional Learning–State, is similar to Activity 31, Instructional Professional Development, with the following exceptions. Activity 34 is only open in state-funded programs. Activity 34 is closed to all programs that do not generate a funding allocation for this purpose. Classified staff salaries are closed in Activity 34.

All classified staff costs associated with professional development should be coded to Activity 31.

Per RCW 28A.150.415, the funding provided under this section must be audited as part of the regular financial audits of school districts by the state auditor's office to ensure compliance with the limitations and conditions of this section. Expenditures related to the allocation must meet the definitions and standards provided in RCW 28A.415.430, 28A.415.432 and 28A.415.434. If the yearly allocation, plus carryover, is not fully expended by the end of the fiscal year, the residual allocation should be identified in the financial records as restricted carryover. Use GL 821–Restricted for Carryover of Restricted Revenues.

35 Pupil Safety

Include expenditures for pupil safety personnel, or "safety and security staff" who are working on school property when students are expected to be present. As defined in RCW 28A.320.124, "Safety and security staff" means a school resource officer, a school security officer, a campus security officer, and any other commissioned or noncommissioned employee or contractor, whose primary job duty is to provide safety or security services for a public school. Employees charged to this Activity Code are required to complete the training requirements for Safety & Security Staff outlined in [RCW 28A.310.515](#). Employee time may be split-coded to use Activity 35 so long as the employee has intended and regularly scheduled duties as a safety and security staff member as one of their primary functions.

Do not include expenditures for staff who are assigned to occasionally monitor hallways, entrances, and perimeters during peak times if their primary duty functions are other than safety and security. Continue to charge these staff as currently assigned or to Activity 25 Pupil Management.

Do not include expenditures for building security that must be charged to Activity 67 Building and Property Security.

Also include administrative expenses such as cell phones that are utilized by personnel responsible for pupil safety.

(Reference: RCW 28A.310.515; RCW 28A.320.124; RCW 28A.320.1241; RCW 28A.320.1242)

40 School Food Services

The activities in this series are used to record operating expenditures for nutrition services (the preparation and serving of regular and incidental meals for pupils and teachers as provided by RCW 28A.235.120) provided in connection with regular school activities.

Expenditures identified with this series must be charged to Program 98 School Food Services, except:

- Expenditures chargeable to other programs for which program approval has been obtained through the use of debit and credit transfer objects.
- Expenditures chargeable to Program 73 Summer School and Program 89 Other Community Services through the use of debit and credit transfer objects.

41 Supervision

This activity is used to record the expenditures for managing, directing, and supervising the food service program. Services include those of supervisory, secretarial, and other assistants involved in the administration of the food service program. Examples include directors, director's support staff, and dietitians.

42 Food

Include the expenditures for all food (purchased and commodities) used in connection with the regular food services program including expenditures for processing, freight, delivery, and storage.

44 Operations

Include the direct expenditures for preparing and serving breakfasts and lunches in connection with school activities and the delivering of prepared meals to schools. Include services of cooks, cashiers, and kitchen help expenditures, contractual services, supplies, and materials (other than food), travel, and capital outlay. Include lunchroom aides who assist in food preparation or distribution.

49 Transfers

This activity, under Program 98 School Food Services, is used exclusively for transferring expenditures for banquets, feeding of the elderly, feeding approved child care children, and other feeding operations not chargeable to Program 98. Expenditures to be transferred out are accumulated in Activities 41 through 44 along with other school food services expenditures.

50 Pupil Transportation

This series is charged with expenditures related to the conveyance of pupils.

Expenditures identified with this series must be charged to Program 99 Pupil Transportation, except:

- Transportation expenditures chargeable to other programs for which program approval has been obtained through the use of debit and credit transfer objects.
- Expenditures chargeable to Program 73 Summer School and Program 89 Other Community Services through the use of debit and credit transfer objects.
- Purchases and rebuilding expenditures for pupil transportation vehicles must be charged to the Transportation Vehicle Fund.

51 Supervision

This activity is used to record expenditures relating to the overall supervision of the pupil transportation program. Include the expenditures for managing, directing, and supervising the transportation program. Services include those of supervisory, secretarial, and other assistants in establishing routings and schedules, supervision of vehicle operations and maintenance, dispatching, and training pupil transportation staff.

52 Operations

Include direct operating expenditures for buses and payments to firms for transporting pupils. The only salaries charged to this activity are those of the bus drivers. Include expenditures for the transportation of pupils by means other than school buses as well as expenditures for medical exams for bus drivers. Vehicle fuel costs should be charged to Object 5 under this activity.

53 Maintenance

The expenditures for maintaining pupil transportation vehicles are charged to this activity. Include such services as mechanical repair, painting, checking for safety, cleaning, greasing, and preventive maintenance. Also charged to this activity are tires, tubes, antifreeze, first aid kits, oils, lubricants, and fire extinguishers. Include rent, custodial, and related services for the garage, and the repair and maintenance of the garage buildings, grounds, and equipment. Also included are the expenditures for replacement and additional shop equipment.

56 Insurance

Include expenditures for insuring pupil transportation vehicles and providing the school district with liability protection. Types of insurance include liability, property damage, medical care, collision, fire, and theft damage.

58 Remote Learning Operations

Include direct operating expenditures for buses used in the remote learning operations. The only salaries charged to this activity are those of the bus drivers. Remote Learning services include:

- The use of bus drivers, and the corresponding use of school buses, to deliver one or more of the following education tools and services to students in their remote learning locations on a schedule to be determined by school districts:
 - learning materials, including but not limited to workbooks, homework packets, paper assignments, and other tangible instructional materials
 - meals; and
 - any hardware, Wi-Fi hotspots, or other technology solutions that increase student access to remote learning online curriculum; and
- The transportation of students to and from learning centers or other public or private agencies where educational and support services are provided to students.

Also include contracted service payments to firms for the direct costs incurred for operating buses in remote learning operations. Other portions of payments made to contracted firms for transportation-related services should be allocated to other appropriate activities within Program 99: Supervision, Maintenance, and Insurance.

Include other transportation expenditures for remote learning operations carried out by means other than school buses. Vehicle fuel costs should be charged to Object 5 under this activity.

School districts are required to track and document the specific time and uses of school buses and bus drivers to deliver remote learning services.

59 Transfers

Include the expenditures for providing transportation for pupils on trips in connection with educational programs, including exhibits, films, galleries, theaters, music halls, ski schools, environmental sites, and other locations for the purpose of broadening their knowledge and experience. Include motor pool expenditures originally charged to the Activity 50 series that must be transferred to Activity 75 Motor Pool. Expenditures to be transferred out are initially accumulated in Activities 51 through 53 along with other transportation expenditures.

60 Maintenance and Operation

This series consists of activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an efficient working condition. Expenditures identified with this series must be charged to Program 97 Districtwide Support, except:

- Expenditures identifiable with federal programs that should be charged directly or through the use of debit and credit transfer objects.
- Expenditures chargeable to a state program for which approval has been obtained for specific direct expenditures.
- Expenditures chargeable directly to Program 89 Other Community Services (Activities 63, 65, 67 and 68 only).
- Expenditures chargeable directly to Program 99 Pupil Transportation (Activities 62, 63, 64, and 67 only).
- Expenditures for Pupil Management are chargeable directly to Activity 25.
- Expenditures for Pupil Safety are chargeable directly to Activity 35.

61 Supervision

This activity is used to record expenditures relating to the supervision of the maintenance and operations of the school district. Include the expenditures for the

services of supervisory personnel and their secretarial and clerical assistants, property managers, assistant property managers, and those administrative expenses required for maintenance and operation oversight.

62 Grounds Maintenance

Include expenditures for routine care of grounds, such as raking, hoeing, watering, cutting, and protecting lawns, transplanting, trimming, and caring for flowerbeds. Include all related supplies and materials.

Maintenance includes expenditures for maintaining grounds and equipment. Include repairing or replacing walks, fences, tennis courts, playground surfaces, lawn sprinkling systems, outside flagpoles, driveways, and sewers.

63 Operation of Buildings

Operations encompass those activities related to a building's normal performance of the function for which it is used. Include expenditures for custodians. Include expenditures for all small equipment items and consumable supplies used by personnel in operating the building.

In addition, include rental expenditures for land and buildings for purposes other than pupil transportation. Equipment rentals are charged to the using activity and appropriate program.

64 Maintenance

Maintenance is the upkeep of property and equipment, work necessary to realize the originally anticipated useful life of a building. Included are expenditures for maintaining buildings and equipment through repair and upkeep. Services include, but are not limited to, repainting, redecorating, resurfacing, refinishing, reshingling, and repairing of structures, foundations, doors, windows, hardware, gutters, downspouts, window glass, window shades, stage curtains, drapes, and built-in equipment such as lockers, cabinets, Venetian blinds, swimming pool filtration equipment, soap and towel dispensers, bulletin boards, and door checks.

For example, include expenditures for moving portable structures and maintenance of service systems, including the repair and replacement of heating systems, electric lighting systems, bells, clocks, communication systems, voice systems, sewers, fire safety systems, plumbing systems, and elevators.

When the fabrication of equipment and furnishings by school employees is an appreciable expenditure, expenditures should be transferred to the using activity and appropriate program.

Contractual repair and maintenance of equipment, including audio-visual and refrigeration equipment, should be charged to the using activity and the appropriate program. Transfer in-house repair expenditures to the using program and activity by means of debit-credit transfer objects.

Maintenance of buildings and equipment for Program 99 Pupil Transportation should be charged to Activity 53, Pupil Transportation Maintenance.

65 Utilities

Include expenditures for water, electricity, sewage, gas, coal, wood, oil, sanitary, recycling, basic voice telecommunications services, and other service assessments or charges. Telecommunications expenditures that are part of the instructional program, such as video or data transmission, may be charged directly to the appropriate activity or may be transferred using debit and credit transfer objects of expenditures. Utility costs may not be charged to any program in which this activity is not allowable.

66 E-Rate—Federal

Include expenditures for telecommunications services, and other service assessments, discounts, or charges allowable as provided through the E-Rate funding commitment decision letter. School districts that receive E-Rate funding commitments are direct recipients of a federal award regardless of whether the district chooses to receive:

- A direct reimbursement against the commitment; or
- Has its service provider seek reimbursement on its behalf.

This Activity Code is only available in Program 79. E-Rate expenditures cannot be commingled with other state and local expenditures within the same activity code and E-Rate expenditures cannot be accounted for in another BEA or Categorical Program. Allowable costs are limited to the materials, supplies, and operating cost (MSOC) Object codes, as provided.

67 Building and Property Security

Include services designed to protect buildings and other property of the district from unlawful entry, vandalism, and burglary. Include the expenditures for security supervision, security patrols, intrusion devices, and cell phone expenses related to security supervision. Include maintenance of security devices and telephone line charges as well as monitoring expenditures. Also include expenditures for fire protection services. Charge services related to pupil management to Activity 25. Charge services related to pupil safety to Activity 35.

68 Insurance

Include provision for property, employee, liability insurance, and fidelity bonds in this activity. Insurance deductible amounts may be included in this activity. Do not include pupil transportation insurance that is charged to Activity 56 Insurance.

69 Depreciation Sub-Fund for Facility Maintenance

This Activity Code is only applicable for use in school districts of the second class as defined by RCW 28A.300.065 and may only be utilized upon a formal resolution of the board to commit resources in General Ledger Account Code 873—Committed to Depreciation Sub-Fund for Facility Maintenance and for the specific purposes as outlined below.

Include expenditures for the purpose of preventative maintenance or emergency facility needs. The preventative maintenance must be necessary to realize the originally anticipated useful life of a building or facility and include: Exterior painting of facilities; replacement or renovation of roofing, exterior walls, windows, heating, air conditioning and ventilation systems, floor coverings in classrooms and common areas, and electrical and plumbing systems; and renovation of playfields, athletic facilities, and other district real property.

Second class school districts, subject to applicable public works bid limits, may use school district employees to perform preventative maintenance with moneys from the depreciation subfund, but moneys from the depreciation subfund may not be used for employee compensation unrelated to these specific purposes.

70 Other Services

This series includes those services of information systems, printing, warehousing and distribution, and motor pool. The direct expenditures for traffic safety education recorded in Activity 75 Motor Pool will be transferred to Program 71 Traffic Safety.

Expenditures identified with this series will be charged to Program 97 Districtwide Support, except:

- Expenditures identifiable with federal programs that must be charged directly or through the use of debit and credit transfer objects.
- Expenditures chargeable to a state program for which program approval has been obtained.
- Expenditures in this series that are chargeable to any other program may be transferred to that program from Program 97 through the use of debit and credit transfer objects.

72 Information Systems

Include all expenditures concerned with the operation of a recognized organizational unit that administers the district's information system. Such services as systems and database development and maintenance, processing data, and storage of data are charged here. Include the operation of the district's network including, but not limited to, server equipment, technology staff, maintenance costs and agreements, internet connection fees, right of way fees, operating systems and managing system software, content filtering, and network security.

Information systems expenditures that are specific to a program, such as computer-assisted instruction and classroom terminals, may be charged directly to the appropriate program and activity.

73 Printing

Include the operating expenditures for duplicating, printing, or otherwise reproducing printed materials by a print shop and contracted printing services. Transfer printing expenditures that are part of the instructional program to the appropriate activity through the use of debit and credit transfer objects.

74 Warehousing and Distribution

Include the expenditures for distributing supplies, delivering mail, and the expenditures for operating a central warehouse. Warehousing and distribution expenditures that are part of other programs, such as delivery of meals to schools, may be charged directly to the appropriate activity or may be transferred through the use of debit and credit transfer objects.

75 Motor Pool

If accumulating motor pool expenditures for allocation to using programs, include all direct expenditures for operating motor vehicles and other motor-driven transportation equipment used for purposes other than pupil transportation. Include the operating expenditures for staff cars, maintenance vehicles, traffic safety cars, delivery trucks, and other nonpupil transportation motor-driven equipment. Include the expenditures for the acquisition of vehicles and for contracted maintenance of vehicles. Direct expenditures that may have been originally charged to the pupil transportation program, such as gasoline, oil, parts, and repair, will be transferred to the activity periodically or at the end of the year.

Use debit and credit transfer objects of expenditure to transfer expenditures in this activity to the end-using program. Transfer operating expenditures for traffic safety cars to Program 71 Traffic Safety.

If a portion or all of the expenditures for vehicles used in a single program can be conveniently isolated without the use of this activity, it need not be used. Instead, charge the expenditures directly to the using program.

Districts that participate in maintenance and repair cooperatives for pupil transportation equipment with other school districts or for vehicles owned and operated by other governmental entities should record those activities in Program 89 Activity 75.

80 Debt Service

Expenditures identified with this series are charged to Program 97 Districtwide Support.

83 Interest

Record warrant interest and all other interest expenditures, including interest on conditional sales contracts, purchase agreements, and interfund loans.

84 Principal

Record the principal portion of matured debt.

85 Debt-Related Expenditures

Record expenditures necessary to issue debt. Also record expenditures made to the U.S. Treasury rebating arbitrage earnings.

90 Public Activities

This series consists of community-wide activities provided by the school district. They are not confined to one program, school, or narrow phase of school activity. Such expenditures are to be charged to Program 61 Head Start—Federal, Program 79 Instructional Programs—Other, Program 81 Public Radio and Television, Program 88 Early Learning, and Program 89 Other Community Services.

91 Public Activities

Record expenditures for operating community service programs that are not charged to other specific activities. Include expenditures for ski schools, childcare centers, servicing community transit bus fleets, etc.

GENERAL FUND			
OBJECT CODES			
PPSS-AA-OBBB-LLLL-4444-0000-5			
Section 5			
* = SDAM Defined (Valid Account Code Tool)			
OBBB - OBJECT	DESCRIPTION	OBBB - OBJECT	DESCRIPTION
DEBIT TRANSFER - 0XXX		CREDIT TRANSFER - 1XXX	
0510	CURRICULAR ACTIVITY TRIPS	1510	CURRICULAR ACTIVITY TRIPS
0520	ATHLETIC ACTIVITY TRIPS	1520	ATHLETIC ACTIVITY TRIPS
0530	ACADEMIC ACTIVITY TRIPS	1530	ACADEMIC ACTIVITY TRIPS
0540	SPORTS ACTIVITY TRIPS	1540	SPORTS ACTIVITY TRIPS
0740	FOOD SERVICE	1040	FOOD SERVICE
OBBB - OBJECT	DESCRIPTION	DEFINITION	
CERTIFICATED EMPLOYEES SALARIES - 2XXX			
2110*	* CERTIFICATED SALARIES	Salaries of Regular Employees (contract salaries)	
2111	SUPPORT SALARIES		
2112	PROFESSIONAL LEAVE REIMBURSEMENT	loc 7100 offset	
2113	FFCRA LEAVE		
2115	CERTIFICATED PD DAYS (STATE = 3 DAYS)	usually Act 34, Subfund 0; for grants use Act 31	
2119	ADMIN SALARIES		
2120*	* SUB	Salaries of Temporary Employees & Subs (sub timesheets)	
2121	SUB - PROFESSIONAL DEVELOPMENT		
2122	SPED EXTENDED DAYS		
2123	SPED WA-AIM PORTFOLIO		
2130*	* OTHER EXTRA TIME	Salaries for Time Outside the Contracted Day (extra hours timesheets)	
2131	IEP MEETINGS		
2132	SPED EXTENDED DAYS		
2133	SPED WA-AIM PORTFOLIO		
2134	CLASS COVERAGE		
2135	NIGHT CONFERENCES (ES)		
2136	CLUBS & ACTIVITIES		
2137	SUPERVISORY		
2138	EXTENDED LEARNING		
2139	WA KIDS		
2150*	* TRI/ENRICHMENT	Supplemental Contracts (other contracts)	
2151	EXTENDED DAYS		
2152	CLASS SIZE TRIGGERS		
2153	INTERVENTION TEAM		
2154	DATA TEAM		
2155	LEADERSHIP TEAM/DEPARTMENT HEAD		
2156	MENTOR/MENTEE		
2157	OTHER SUPPLEMENTAL CONTRACTS		
2158	CERTIFICATED PD DAYS (LOCAL = 2 DAYS)	usually Act 31, Subfund 1; for grants & Prog 2100/2126 use Subfund 0	
2159	ADMIN EXTENDED DAYS		
2160*	* PERSONAL LEAVE BUYOUT	Other Salaries (leave buyouts)	
2161	SICK LEAVE BUYOUT		
2162	VACATION LEAVE BUYOUT		
2163	OTHER SALARIES		
2168	SUPPLY ALLOCATION		
2169	SICK LEAVE I-1433		
2170*	* NATIONAL BOARDS OSPI	Other Salaries - National Board Certificated Teacher (NBCT)	

GENERAL FUND			
OBJECT CODES			
PPSS-AA- OBBB -LLLL-4444-0000-S			
Section 5			
* = SDAM Defined (Valid Account Code Tool)			
OBBB - OBJECT		DESCRIPTION	DEFINITION
CLASSIFIED EMPLOYEES SALARIES - 3XXX			
3110*	*	CLASSIFIED SALARIES	<i>Salaries of Regular Employees (contract salaries)</i>
3111		CLASSIFIED VACATION VALUE	
3112		CLASS SIZE TRIGGERS SALARIES	
3113		FFCRA LEAVE	
3114		BOARD SALARIES	
3119		ADMIN SALARIES	
3120*	*	SUB	<i>Salaries of Temporary Employees & Subs (sub timesheets)</i>
3121		SUB - PROFESSIONAL DEVELOPMENT	
3122		TEMPORARY/CASUAL LABOR	
3130*	*	OTHER EXTRA TIME	<i>Salaries for Time Outside the Work Day (extra hours timesheets)</i>
3131		SONITROL CALL OUTS	
3132		DRIVER MEETINGS	
3133		BUS TRIPS	
3135		PARA PROFESSIONAL DEVELOPMENT	
3136		CLUBS & ACTIVITIES	
3150*	*	ATHLETIC COACHES	<i>Supplemental Contracts (other contracts)</i>
3153		INTERVENTION TEAM	
3154		DATA TEAM	
3157		OTHER SUPPLEMENTAL CONTRACTS	
3159		ADMIN EXTENDED DAYS	
3160*	*	PERSONAL LEAVE BUYOUT	<i>Other Salaries (leave buyouts)</i>
3161		SICK LEAVE BUYOUT	
3162		VACATION LEAVE BUYOUT	
3169		SICK LEAVE I-1433	
OBBB - OBJECT		DESCRIPTION	DEFINITION
BENEFITS & PAYROLL TAXES - 4XXX			
4212*	*	GROUP INSURANCE	<i>Certificated (benefits & taxes)</i>
4222*	*	FEDERALLY MANDATED INSURANCE	
4232*	*	RETIREMENT CONTRIBUTIONS	
4262*	*	UNEMPLOYMENT COMPENSATION	
4272*	*	WORKER'S COMPENSATION	
4282*	*	HEALTH BENEFITS (SEBB)	
4292*	*	OTHER EMPLOYEE BENEFITS	
4213*	*	GROUP INSURANCE	<i>Classified (benefits & taxes)</i>
4223*	*	FEDERALLY MANDATED INSURANCE	
4233*	*	RETIREMENT CONTRIBUTIONS	
4263*	*	UNEMPLOYMENT COMPENSATION	
4273*	*	WORKER'S COMPENSATION	
4283*	*	HEALTH BENEFITS (SEBB)	
4293*	*	OTHER EMPLOYEE BENEFITS	

GENERAL FUND		
OBJECT CODES		
PPSS-AA- OBBB -LLLL-4444-0000-S		
Section 5		
* = SDAM Defined (Valid Account Code Tool)		
SUPPLIES, INSTRUCTIONAL RESOURCES & NON-CAPITALIZED ITEMS - 5XXX		
5610*	GENERAL SUPPLIES & MATERIALS	Consumable supplies - various vocational, transp, custodial & maint supplies; non-capitalized furniture & equipment (<i>see Theft Sensitive guidance</i>) ; meals & light refreshments; instructional materials; preprinted standard forms; bottled water
5611	COPY PAPER	
5612	TONER SUPPLIES	
5613	POSTAGE	
5614	ES CLASSROOM SUPPLIES ALLOCATION	Elementary school supplies
5616	REIMBURSABLE SUPPLIES	
5617	TRANSP/MAINT REIMBURSEMENT	
5619	HOLDING ACCOUNT (<i>budget only</i>)	
5626*	MOTOR VEHICLE FUEL	Fuel purchased for use in motor vehicles
5630*	FS - GROCERIES (<i>FS only</i>)	
5631	FS - COMMODITY PROCESSING (<i>FS only</i>)	
5632	FS - COMMODITY SHIPPING (<i>FS only</i>)	
5640*	BOOKS & PERIODICALS	Books, magazines, newsletters, workbooks; textbook binding or repairs
5641	LIBRARY BOOKS & MATERIALS	Library books, magazines, newsletters, workbooks; library book binding or repairs
5642	TEXTBOOKS - REPLACEMENTS	
5643	TEXTBOOKS - NEW CURRICULUM	<i>New</i> Board adopted curriculum & textbooks
5650*	TECH SUPPLIES	Non-capitalized IT equipment (<i>see Theft Sensitive guidance</i>) ; mouse, keyboard, cables, stands; monitors, batteries, etc.; downloaded & off-the-shelf software
OBBB -		
OBJECT	DESCRIPTION	DEFINITION
PURCHASED/CONTRACTED SERVICES - 7XXX		
73XX -Purchased Services - Professional & Technical:		
7311*	ELECTION FEES	
7320*	PROFESSIONAL ED SERVICES (<i>usually Act 27</i>)	Services supporting the <i>instructional program</i> and its administration; interpreters; Sped class contracts
7321*	CONTRACTED TEACHERS (<i>usually Act 27</i>)	Contracted instructional services supporting the <i>instructional program</i> ; WAC 392-121-206; duty code 630; Sped cert contracts
7330*	TRAINING/REGISTRATIONS	Services supporting the professional and technical development of school district personnel; course registration fees; vendor provided training
7340*	OTHER PROFESSIONAL SERVICES	<i>Excludes</i> educational services in 7320; doctors, lawyers, architects, accountants, therapists, audiologists, dietitians, editors, negotiation specialists, paying agents, system analysts, planners, brokers, etc.; finger printing & background checks; coveralls; tolls; bond issuance costs; public relation services
7341*	LEGAL SERVICES (<i>9700-11 only</i>)	Legal costs associated with interpretation of laws & regulations
7342*	AUDIT SERVICES (<i>9700-11 only</i>)	
7343*	OTHER LEGAL SERVICES	<i>Excludes</i> legal services in 7341; personnel attorneys; construction attorneys; contract write-up services
7344	ATHLETIC OFFICIALS/TRAINERS	
7345	SUBSCRIPTIONS	students not rostered; SBITAs
7346	HEALTH CONTRACTS (<i>HR only</i>)	
7347	DRUG/ALCOHOL TESTS	
7348	DRIVER PHYSICALS/SLEEP (<i>Transp only</i>)	
7349	CONSULTANTS	

GENERAL FUND		
OBJECT CODES		
PPSS-AA- OBBB -LLLL-4444-0000-S		
Section 5		
* = SDAM Defined (Valid Account Code Tool)		
OBBB - OBJECT	DESCRIPTION	DEFINITION
PURCHASED/CONTRACTED SERVICES - 7XXX		
7350*	TECHNICAL SERVICES	Services that require basic scientific knowledge, manual skills or both; permits; licensing; security monitoring; testing services; abatement; DOL driver abstracts; retail taxes; pest control; Sonitrol; bus licenses
7351*	DATA PROCESSING & CODING SERVICES	
7352*	OTHER TECHNICAL SERVICES (usually Act 32)	Excludes data processing & coding services in 7351; software licenses; hosting services; students rostered; SBITAs
7353	FIRE/SAFETY INSPECTION	Fire alarm inspections
7354	FIRE EXTINGUISHERS	Fire extinguisher inspections
7355	INSPECTION/TESTING	Health department inspections
7356	ELEVATOR MAINTENANCE	
7357	POLICE SUPERVISION (SROs)	
7358	BANK FEES	
7359	CREDIT CARD FEES	
74XX -Purchased Services - Property:		
7410*	OTHER UTILITIES	
7411	WATER	
7412	SEWER	
7413	SEPTIC	
7420*	CLEANING SERVICES	Services purchased to clean buildings; shredding; custodial services; laundry services; rug & mop rental
7421	GARBAGE/RECYCLING	
7422	TENNIS COURT CLEANING	
7423	PARKING LOT CLEANING	
7424	LAND CLEARING	Tree removal; land use planning
7425	LANDSCAPING	Lawn care services
7426	SNOW REMOVAL	
7431*	NON-TECH REPAIRS & MAINT	Excludes minor renovating & remodeling in 7450; contracts/agreements covering the upkeep of buildings & non-tech equipment; grounds & maintenance repairs; repairs for everything that isn't technology
7432*	TECH REPAIRS & MAINT	Repairs for all technology equipment; ongoing service agreements for technology hardware
7441*	RENTAL - LAND & BLDG	Leasing or renting land & buildings for both temp & long-term use
7442*	RENTAL - EQUIPMENT & VEHICLES	Excludes rental cars for staff travel in 8580; Excludes rental of computers/tech equipment in 7443; copier contracts/overage (use misc code 9410/9411)
7443*	RENTAL - COMPUTERS & TECH EQUIPMENT (Act 32 & 72 only)	Leasing or renting computers or related equipment for both temp & long-term use
7450*	CONTRACTOR SERVICES (Prog 01 = Act 27)	Excludes repairs & maintenance in 7431/7432; Excludes major renovating & remodeling of facilities in 9720; minor renovating & remodeling of facilities; install playgrounds
7451	CARPENTRY (Prog 01 = Act 27)	
7452	ELECTRICAL (Prog 01 = Act 27)	
7453	CONCRETE (Prog 01 = Act 27)	
7454	PAVING (Prog 01 = Act 27)	
7490*	OTHER PROPERTY SERVICES	Excludes communication services in 753X; purchased property services not classified above
7491	MOVING	Classroom reassignments & redesigns

GENERAL FUND		
OBJECT CODES		
PPSS-AA-OB BB -LLLL-4444-0000-S		
Section 5		
* = SDAM Defined (Valid Account Code Tool)		
OB BB - OBJECT	DESCRIPTION	DEFINITION
PURCHASED/CONTRACTED SERVICES - 7XXX		
75XX -Other Purchased Services:		
7511*	CONTRACTED TRANSPORTATION - SCHOOL DISTRICT OR ESD	School districts or ESD transporting students to & from school & school-related events
7519*	CONTRACTED TRANSPORTATION	Persons or agencies other than school districts transporting students to & from school & school-related events; chartered busses; public carriers
7520*	INSURANCE PREMIUMS	<i>Excludes</i> employee insurance benefits in 4XXX; insurance coverage
7521	BUS INSURANCE	
7522	FIRE INSURANCE	
7523	LIABILITY INSURANCE	
7524	MOTORPOOL INSURANCE	
7525	BOND INSURANCE	
7530*	COMMUNICATIONS	<i>Excludes</i> software in 5650/7352; services to transmit & receive information; data communication; video communication; delivery/courier services; subscriptions to research materials on internet
7531	TELEPHONE	
7532	FIBER/CABLE	
7533	E-RATE CONSULTANT	
7534	INTERNET SERVICES	
7535	ESD REMOTE SERVICES	
7536	OSPI K-20 NETWORK	
7537	POSTAGE MACHINE	
7540*	ADVERTISING	<i>Excludes</i> public relation services in 7340; newspaper, radio or TV ads; personnel recruitment ads; legal ads
7550*	PRINTING & BINDING	<i>Excludes</i> preprinted standard forms in 5610; <i>Excludes</i> binding & repair to books in 564X; designing/printing forms & posters; printing/binding publications
7551	SCHOOL CALENDAR	
7565*	TUITION - POSTSECONDARY SCHOOLS	Tuition/reimbursement to postsecondary schools for instructional services to students; dual credit programs; Running Start
7569*	TUITION - OTHER (<i>Sped only</i>)	Tuition/reimbursement to other governmental organizations for specialized instructional services to students; services for out-of-state educational agencies; out of district placement for special ed services
7580*	ENTRANCE FEES	<i>Excludes</i> travel in 858X; <i>Excludes</i> training/registrations in 7330; event registrations/fees
7591*	ESD/OTHER SD SERVICES	<i>Excludes</i> any tuition or transportation services; services provided by ESDs & other school districts within the state; data processing, purchasing, nursing, assessment, membership costs, etc.; NWRDC fees
762X -Energy:		
7621*	NATURAL GAS	
7622*	ELECTRICITY	
7623*	BOTTLED GAS	<i>Excludes</i> propane fuel for buses in 5626; bottled gas; propane gas received in tanks
7624*	OIL	Bulk oil for heating
78XX - Debt & Fees:		
7810*	DUES & FEES	<i>Excludes</i> entrance fees in 7580; <i>Excludes</i> training/registrations in 7330; memberships in professional or other organizations; student fees
7820*	SETTLEMENTS	Judgments not covered by liability insurance; noncompensation post-employment settlements
7831*	PRINCIPAL (<i>Act 84 only</i>)	Retire bonds & long-term loans; lease-purchase arrangements; SBITAs
7832*	INTEREST ON LT DEBT (<i>Act 83 only</i>)	Interest on bonds and notes, including lease-purchase debt; SBITAs

GENERAL FUND		
OBJECT CODES		
PPSS-AA- OBBB -LLLL-4444-0000-S		
Section 5		
* = SDAM Defined (Valid Account Code Tool)		
OBBB -		
OBJECT	DESCRIPTION	DEFINITION
TRAVEL - 8XXX		
8580*	TRAVEL	Mileage, meals & other travel expenses
8581	LODGING	Hotel costs
OBBB -		
OBJECT	DESCRIPTION	DEFINITION
CAPITAL OUTLAY - 9XXX		
		Policy No. 3400 Property Records
		<i>useful life > 1 year and > \$5,000</i>
		<i>OR theft sensitive</i>
9710*	LAND & IMPORVEMENTS	Major grounds improvements; special assessments
		<i>Excludes</i> minor renovating & remodeling of facilities in 7450; <i>Excludes</i> building rent in 7441; major renovating & remodeling of facilities
9720*	BUILDINGS	
9731*	MACHINERY	<i>Excludes</i> vehicles in 9732; power tools; shop equipment
9732*	VEHICLES	
9733*	FURNITURE & FIXTURES	
	TECH EQUIP & INFRASTRUCTURE (<i>no Prog 98, Prog 97 = Act 72, rest Prog = Act 32</i>)	Chromebooks; desktops/PCs; laptops; notebooks/tablets; District owned printers/copiers; network equipment; servers
9734*		
9735*	TECH SOFTWARE	Software used for educational or admin purposes that exceed the capitalization threshold
		AED units; audio visual; photographic; science & lab; music & PE; medical; security; other instructional; playground equipment; CTE shop equipment
9739*	OTHER EQUIPMENT (<i>use Prog 98 computers</i>)	

THEFT SENSITIVE		
GUIDANCE		
PPSS-AA- OBBB -LLLL-4444-0000-S		
Section 6		
Policy No. 3400 Property Records		
<i>desirable regardless of useful life or cost</i>		
OBBB - OBJECT	DESCRIPTION	SUGGESTED CRITERIA
AUDIO VISUAL EQUIPMENT		
9739	DOCUMENT CAMERAS	≥ \$1,000
9739	DVD & BLU-RAY PLAYERS	≥ \$1,000 and PORTABLE
9739	PROJECTORS	ALWAYS
9739	SOUND SYSTEMS	≥ \$1,000 and PORTABLE
9739	SMART BOARDS	≥ \$1,000 and PORTABLE
9739	TVs	≥ \$1,000 and PORTABLE
9739	VIDEO CAMERAS	≥ \$1,000
HEALTH & SAFETY EQUIPMENT		
9739	AED UNITS	ALWAYS
IT EQUIPMENT		
<i>Exception: When Obj 9734 isn't valid, use Obj 9739 (Prog 98, etc.)</i>		
9734	CHROMEBOOKS	ALWAYS
9734	PRINTERS & COPIERS	DISTRICT OWNED ALWAYS
9734	DESKTOPS/PCs	ALWAYS
9734	LAPTOPS	ALWAYS
9734	LASER PRINTERS	ALWAYS
9734	NOTEBOOKS	ALWAYS
9734	TABLETS	ALWAYS
TOOLS & MACHINERY		
9731	POWER TOOLS	≥ \$1,000 and PORTABLE
9739	CTE SHOP EQUIPMENT	≥ \$500
PHOTOGRAPHIC EQUIPMENT		
9739	CAMERA LENS	≥ \$300
9739	COOL PICKS	≥ \$300
9739	DIGITAL CAMERAS	≥ \$300
9739	GO PROS	≥ \$300
SCIENCE & LAB EQUIPMENT		
9739	BINOCULARS	≥ \$1,000
9739	DRONES	≥ \$1,000
9739	TELESOPES	≥ \$1,000
9739	MICROSCOPES	≥ \$1,000
9739	ROBOTICS	≥ \$1,000

GENERAL FUND			
LOCATION CODES			
PPSS-AA-OBBB-LLLL-4444-0000-S			
Section 7			
LLLL - LOCATION	DESCRIPTION	LLLL - LOCATION	DESCRIPTION
SCHOOLS		PROGRAMS & DEPTS	
1030	HILLCREST ELEMENTARY SCHOOL (HLC)	0000	DISTRICTWIDE
1040	MT PILCHUCK ELEMENTARY SCHOOL (MTP)	1000	ELEMENTARY CURRICULUM
1050	SUNNYCREST ELEMENTARY (SUN)	1200	BIRTH TO THREE
1070	STEVENS CREEK ELEMENTARY SCHOOL (STC)	1900	STUDENT ASSESSMENT
1080	GLENWOOD ELEMENTARY (GLW)	2000	SECONDARY CURRICULUM
1090	SKYLINE ELEMENTARY SCHOOL (SKY)	2100	SPECIAL SERVICES
			SCHOOL DISTRICT PROGRAM
1110	HIGHLAND ELEMENTARY SCHOOL (HLD)	3400	<i>only Community Services</i>
2010	LAKE STEVENS MIDDLE SCHOOL (LSMS)	4050	HS ACCREDITATION
2070	NORTH LAKE MIDDLE SCHOOL (NLMS)	4100	CTE
2090	CAVELERO MID-HIGH SCHOOL (CMHS)	5050	MULTI-TIERED SYSTEMS OF SUPPORT (MTSS)
4020	LAKE STEVENS HIGH SCHOOL (LSHS)	5070	P3 ALIGNMENT
5200	HOMELINK (HML)	5080	COMMON CORE ALIGNMENT-PD
6200	SPED PRESCHOOL AT EARLY LEARNING CENTER (ELC)	5100	CURRICULUM SOCIAL STUDIES
		5210	CURRICULUM SCIENCE
LOCATIONS		5300	CURRICULUM LITERACY
		5400	CURRICULUM MATH
0900	TRANSPORTATION MAINTENANCE CENTER	5500	CURRICULUM HEALTH
3200	POOL	5600	CURRICULUM TECH PREP
3300	PERFORMING ARTS CENTER	5700	CURRICULUM PE
3500	STADIUM	5800	CURRICULUM FOREIGN LANGUAGE
4200	EDUCATIONAL SERVICE CENTER	5900	CURRICULUM FINE ARTS
		6100	SUMMER SCHOOL
PEOPLE		6250	GROUNDS
		6300	CUSTODIAL
8000	MARY TEMPLETON	6400	MAINTENANCE
8100	TERESA MAIN	6500	WAREHOUSE
8200	JOHN BALMER	6600	TECHNOLOGY
8250	MIKE SNOW	6700	LAKE DRIVE
8300	ROBB STANTON	6800	INQUIRY CYCLE
8330	BOBBY VAUGHN	7400	HIGHLY CAPABLE
8350	MIKE HAMPTON	7700	PRIVATE SCHOOL
8400	STEVE BURLEIGH	7750	BOND PLANNING
8450	MIKE WEATHERBIE	7800	VANDALISM
8500	GINA ANDERSON (8501)	7900	INSURANCE
8550	SARAH DANIELSON	9000	BOARD
8560	MONICA MEADOWS (8561)	9800	FOOD SERVICE
8600	MIRIAM TENCATE / JEFF JORGENSEN	9900	CONTINGENCY
8650	KERI JOSEPH	9990	OUT OF DISTRICT
8700	JAYME TAYLOR		
8800	DAN TEDOR	REIMBURSABLE	
8801	MATT WYANT		
8900	ROBERT THUERINGER	7000	LSEF REIMBURSABLE
		7100	GF - REIMBURSABLE
		7110	GF - STUDENTS IN NEED REIMBURSABLE
		7150	GF - CONTROL NUMBERS
		7200	ASB - REIMBURSABLE
		7300	CP - REIMBURSABLE
		7500	TVF - REIMBURSABLE

GENERAL FUND			
OSPI BLDG CODES			
PPSS-AA-OB BB-LLLL-4444-0000-S			
Section 8			
LLLL-			
OSPI BLDG	LLL1 -	LLL0 -	
CODE	LOCATION	LOCATION	DESCRIPTION
SCHOOLS			
	<i>District Budget</i>	<i>Bldg Budget</i>	
2885	1031	1030	HILLCREST ELEMENTARY SCHOOL (HLC)
2884	1041	1040	MT PILCHUCK ELEMENTARY SCHOOL (MTP)
3753	1051	1050	SUNNYCREST ELEMENTARY (SUN)
5477	1071	1070	STEVENS CREEK ELEMENTARY SCHOOL (STC)
4391	1081	1080	GLENWOOD ELEMENTARY (GLW)
4392	1091	1090	SKYLINE ELEMENTARY SCHOOL (SKY)
4534	1111	1110	HIGHLAND ELEMENTARY SCHOOL (HLD)
3408	2011	2010	LAKE STEVENS MIDDLE SCHOOL (LSMS)
4139	2071	2070	NORTH LAKE MIDDLE SCHOOL (NLMS)
5099	2091	2090	CAVELERO MID-HIGH SCHOOL (CMHS)
2426	4021	4020	LAKE STEVENS HIGH SCHOOL (LSHS)
1753	5200	5200	HOMELINK (HML)
5441	6200	6200	SPED PRESCHOOL AT EARLY LEARNING CENTER (ELC)
LOCATIONS			
1074	0900	0900	TRANSPORTATION MAINTENANCE CENTER
4140	5060	5060	PROVE HIGH SCHOOL
5442			OUTCOME ACADEMIC ACHIEVEMENT (OAR)
5742			OPEN DOORS
1074		VARIOUS	NON-INSTRUCTIONAL
Crosswalk to LLLL Location codes			

GENERAL FUND			
MISC CODES			
PPSS-AA-OBBB-LLLL-4444-0000-S			
Section 9			
*****limited use*****			
4444 - MISC	DESCRIPTION	4444 - MISC	DESCRIPTION
MIDDLE SCHOOL CTE		SCHOOLS	
3468	DESIGN & MODELING - 7	0100	BUILDING SPECIFIC
3469	DIGITAL MEDIA & PROGRAMMING - 8	1000	BUILDING SPECIFIC
3470	FLIGHT & SPACE - 8	2000	BUILDING SPECIFIC
3471	ROBOTICS & AUTOMATION - 8	2010	LAKE STEVENS MIDDLE SCHOOL (LSMS)
3472	TECH MANUFACTURING FOUNDATIONS	2070	NORTH LAKE MIDDLE SCHOOL (NLMS)
3473	COMPUTER SCIENCE	2090	CAVELERO MID-HIGH SCHOOL (CMHS)
		4020	LAKE STEVENS HIGH SCHOOL (LSHS)
CTE		4022	LSHS CULTURE OF EXCELLENCE (LSHS)
		5000	BUILDING SPECIFIC
6100	COMPUTER APPLICATIONS	5200	HOMELINK (HML)
6101	COMPUTER SCIENCE	6000	BUILDING SPECIFIC
6102	DIGITAL DESIGN		
6103	JOURNALISM	OTHER	
6200	ADVANCED BUSINESS & MARKETING		
6201	BUSINESS & MARKETING - COVE	2100	STATE SPECIAL EDUCATION (Sped only)
6202	MARKETING MANAGEMENT	3200	POOL
6203	PFM 1&2	4200	EDUCATIONAL SERVICE CENTER
6204	SPECIALTY MARKETING - STOCKING COVE	6800	INSURANCE RECOVERY
6205	WORD BASED LEARNING	7100	TRAFFIC SAFETY VEHICLE PURCHASES
6206	LEADERSHIP	8500	MULTI-TIERED SYSTEMS OF SUPPORT (MTSS)
6300	DIVERSIFIED OCCUPATION	8800	SPECIALIZED PROGRAM PARA ABSENCE (Sped only)
6401	SPORTS MEDICINE	8810	CO-TEACHING COLLABORATION
6402	MEDICAL SCIENCE	9411	COPIER OVERAGE (Obj 7442)
6500	CAREERS IN EDUCATION	9700	OTHER PROJECTS
6501	CHILD DEVELOPMENT	9710	FIELD PROJECTS
6502	CULINARY BASICS	9720	ROOF PROJECTS
6503	CULINARY PREP	9730	PAINTING PROJECTS
6504	FAMILY HEALTH - 9	9740	TRACK PROJECTS
6505	FOOD & FITNESS	9750	SAFETY PROJECTS
6506	LIVE ON YOUR OWN	9910	TRANSPORTATION SECURITY PROJECTS
6507	LEADERSHIP	9920	TRANSPORTATION PAVING PROJECTS
6900	AP PHOTOGRAPHY	9930	TRANSPORTATION HEATING PROJECTS
6901	FORENSICS	9940	TRANSPORTATION PARKING PROJECTS
6902	MANUFACTURING TECHNOLOGY - 9	9950	TRANSPORTATION PAINTING PROJECTS
6903	MATH CONSTRUCTION		
6904	DESIGN & COMMERCIAL ART FOUNDATIONS	FEDERAL TITLE IVA	
6905	VIDEO/TV PRODUCTION	5210	WELL ROUNDED EDUCATION
6906	MANUFACTURING I	5220	SAFE & HEALTHY SCHOOLS
6907	YEARBOOK	5230	EFFECTIVE USE OF TECHNOLOGY
7000	CIVIL ENGINEERING & ARCHITECT		
7001	COMPUTER INTGRTD MANUFACTURING		
7002	DIGITAL ELECTRONICS		
7003	ENGINEERING DESIGN & DEVELPMNT		
7004	INTRO AEROSPACE ENGINEERING		
7005	INTRO ENGINEERING DESIGN		
7006	PRINCIPLES OF ENGINEERING - 9		
7007	BIOTECH		

GENERAL FUND	
SUBFUND CODES	
PPSS-AA-OBBB-LLLL-4444-0000- <u>S</u>	
Section 10	
S -	
SUBFUND	DESCRIPTION
SUBFUND	
0	NON-LOCAL (10)
	<i>Default for all other revenues and expenditures</i>
1	LOCAL (11)
	<i>Starting in 2018-19, required for local revenues and</i>
	<i>"enrichment" expenditures.</i>
	<i>Applicable state law:</i>
	<ul style="list-style-type: none"> ● EHB 2242 Sec. 501 - RCW 28A.150.276 ● EHB 2242 Sec. 601 - RCW 28A.320.330