

## Student Activity Definitions - Action Codes

### Revenue Objects

**4901XXXX**    **Gate Receipts** - Revenue for Athletic Gate only. Only used with Activity 961XXX. Athletic passes would also be coded to 4901XXXX.

**4902XXXX**    **School Store Sales** - Monies collected from the school store. Only used with Activity 989011.

**4903XXXX**    **Commissions Revenue** - Revenue collected for all commissions except School Pictures Commission. Used with Activity 989012 and 989013.

Examples would include the following:

- Beverage Vending Commission
- Snack Vending Commission
- Recycling (Green Fiber) Commission
- Box Tops Commission

**4904XXXX**    **Yearbook Sales** - Revenue collected for all yearbook sales. Only used with Activity 940200.

**4905XXXX**    **Yearbook Ad Sales** - Revenue collected for yearbook ad sales. Only used with Activity 940200.

**4906XXXX**    **School Picture Sales Commission** - Revenue received from the sale of school pictures.

**4907XXXX**    **Book Fair Sales** - Revenue received from sales at the book fair. Only used with Activity 989014.

**4908XXXX**    **Textbook Sales** - Adult Education only.

**4909XXXX**    **General Sales** - Revenue collected from the sale of non-fundraising items.

Examples would include the following:

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|--------------------------|-------------------------|
| • Caps and gowns         | • Culinary food sales   |
| • Cheer gear/accessories | • Graduation stoles     |
| • Music recorders        | • Band supplies         |
| • Science backboards     | • Senior fees           |
| • PE and chorus uniforms | • Awards Banquet        |
| • CPR cards              | • Copies of transcripts |
| • Workbooks and planners | • Parking tags          |
| • PSAT tests             | • Picnic tables         |

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- Admissions to dances, Prom, Military Ball, Homecoming

**4910XXXX**    **Ticket Sales** - Centers for the Arts only.

**4911XXXX**    **Class Fees** – In-House Fee-Supported Programs only. Used with Activity 980800-980810.

Examples would include the following:

- Cheerleading camp
- Soccer camp
- Volley Ball camp
- Football camp
- SAT Prep Class

**4912XXXX**    **Club Dues** - Revenue collected for dues for any club. Used with Activity 900300-946518.

Examples would include the following:

- Band Student Share  
(used with Band Boosters  
or Miscellaneous Club  
Activity)
- Social/Faculty Fund  
(used with Social/Faculty  
Activity)
- Odyssey of the Mind dues
- FBLA Club dues
- Drama Club dues
- Odyssey of the Mind dues
- Art Club dues
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**4913XXXX**    **Field Trips** - Revenue collected for attending field trips (admission and transportation).

Examples would include the following:

- Grad Night
- MOSI
- Florida Aquarium
- Lowry Park Zoo
- 5<sup>th</sup> Grade End-of-Year (EOY) Activities
- Camps operated by outside organizations (Basketball Camp at FSU, Yearbook Camp, FSU Cheer Summer Camp, Soccer Camp at USF)

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**4914XXXX**    **Fund Raising** - Revenue collected for items sold in a fundraiser for the school.

Examples would include the following:

- Parents' Night Out
- Fall Festival
- Mothers' Day Cakes
- Online Fundraising
- Golf Tournament
- Market Day
- McNight/Chick-Fil-A Night
- Pizza Kits
- Y-Ties
- Cookie Dough
- T-shirts
- Chocolate Sales

**4915XXXX**    **Donated Supply Fees** - Voluntary supply fees collected (registration fees). Used with Activity 922101.

**4916XXXX**    **Media Fines** - Revenue collected to replace lost/damaged media books. Only used with Activity 989014.

**4917XXXX**    **Rentals** - Locks/Lockers. Used with Activity 950600 and 950700.

**4920XXXX**    **Concession Stand Sales** - Revenue collected for all concession sales.

**4922XXXX**    **Grants and Donations** – Unrestricted funds donated to the school, all Pasco Education Foundation Grants, and grants of less than \$1,000 with no restrictions or subsequent reporting requirements.

Examples would include the following:

- Pasco Education Foundation Grants
- ABC Payroll Deductions (used with Activity 940000)
- Target "Take Charge of Education" Grant
- PTA Donations

**4923XXXX**    **Interest Earned** - Income earned from checking, money market or CD's.

**4929XXXX**    **Other Income** - Revenue for other income which cannot be assigned to one of the above categories should be charged to this account.

Examples would include the following:

School Pay Convenience Fee (used with Activity 900110)

## Student Activity Definitions - Action Codes

### Expenditure Objects

**5310XXXX**    **Professional & Technical Services** - Services which by their nature can be performed only by persons with specialized skills and knowledge which are acquired through intensive academic preparation. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.

**5330XXXX**    **Travel Costs** - Transportation, meals, hotel, registration fees, and other expenses associated with traveling on business for the District School Board. Payments for per diem in lieu of reimbursement for subsistence (room and board) also are charged here.

**5332XXXX**    **In-County Mileage Reimbursement** - Reimbursement for work-related travel between District and school sites within the county.

#### **See Board Policy #6550 for Travel Procedures**

**5350XXXX**    **Outside Repairs & Maintenance** - Expenditures for repairs and maintenance services **NOT PROVIDED** directly by District personnel. This includes contracts and agreements covering the upkeep of grounds, buildings and equipment. Cost of new construction, renovating and remodeling are not included here but are considered under Capital Outlay.

**5360XXXX**    **Rentals/Leases** - Expenditures for leasing or renting land, buildings, films and equipment for both temporary and long-range use of the District School Board, rental of a bus or other vehicle when operated by District personnel.

**Also: lease of data processing equipment and similar rental agreements such as a software subscription fee to a website (not purchased).**

**5390XXXX**    **Other Purchased Services** - Expenditures for all other purchased services not included above such as printing, binding, reproduction, pest control, and other non-professional purchased services.

Examples would include the following:

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- Non-employees working athletic events only
- Band Clinicians
- Performers
- Police Dept. security services
- Uniform cleaning
- DJ's
- Referees and officials
- Piano servicing

## **Student Activity Definitions - Action Codes**

**5393XXXX**    **Promotions & Public Relations** - Funds used for activities involving graduation, visiting committees, orientation and work conferences, recruitment of employees, official meetings and receptions, guest speakers, accreditation studies, developmental activities, and awards and recognition for performance.

**5395XXXX**    **Field Trip Expense** - Admission expense for all field trips.

**5398XXXX**    **Outside Transportation – Field Trips** - Expenditures for bus transportation (rental of outside vehicles) for Band, Sports, Field Trips, Chorus, etc.

**5399XXXX**    **In-House Transportation – Field Trips** - Expenditures for bus transportation (school buses) for Band, Sports, Field Trips, Chorus, etc.

**5510XXXX**    **Consumable Supplies** - An item is a consumable supply if it meets any **one or more** of the following conditions:

1. It is consumed in use.
2. It loses its original shape or appearance with use.
3. It is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it.
4. It is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item.
5. It loses its identity through incorporation into a different or more complex unit or substance.

Examples would include the following:

- Paper and paper products
- Forms (including test forms)
- Art supplies (paint, pencils, drawing paper)
- Cleaning supplies
- Athletic materials (tapes, sprays, equipment bags)
- Science supplies (test tubes, petri dishes, slide covers, lab aprons)
- Vocational supplies (baking ingredients)

**5520XXXX**    **Textbooks (Adult Ed Centers)** - Expenditures for textbooks furnished free by district including freight and cartage. This category also includes the costs of workbooks, textbook binding or repair, and text-related materials.

**5530XXXX**    **Periodicals** - Expenditures for periodicals and newspapers for general use by the school library. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

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**5590XXXX**    **Other Materials and Supplies** - Expenditures for all other supplies and materials.

Examples would include the following:

- Handheld calculator
- Hand tools or replacement tools (screwdrivers, wrenches, sockets, drill bits)
- PE equipment (basketballs, baseballs, nets, bats, rackets)
- Scissors, rulers, protractors, manual staplers
- Vocational materials (kitchen utensils, safety goggles, saw blades)
- Media (blank videos, stamps, blank CD's, and tapes)
- Shirts, caps, uniforms, etc. when an approved expenditure
- Patch cables

**5595XXXX**    **Fund Raising Supplies** - All invoices pertaining to fund raising expenses, including sales tax.

**5596XXXX**    **Book Fair Expenses** - All expenses related to the book fair, including sales tax. Only used with Activity 989014.

**5597XXXX**    **Yearbook Expenses** - All expenses pertaining to yearbook. Only used with Activity 940200.

**5598XXXX**    **Concession Stand Expenses** - All expenses for concession stand supplies, including sales tax. Only used with Activity 989015.

**5621XXXX**    **Audio-Visual Materials (Non-Consumable) – Items over \$1000** - Expenditures for non-consumable materials such as digital instructional media, recordings, (videos and DVD's) exhibits, charts, maps and globes. **(No Equipment)**. (All items must be tagged. It is the school's responsibility to notify Property Control of items purchased through Student Activity).

**5622XXXX**    **Non-Capitalized Audio-Visual Materials – Items under \$1000** - Expenditures for non-consumable materials such as digital instructional media, recordings, (videos and DVD's) exhibits, charts, maps and globes. **(No Equipment)**.

**5641XXXX**    **Capitalized Furniture, Fixtures and Equipment – Items Over \$1000** – Expenditures for furniture, furnishings and machinery including shipping and setup costs. (All items must be tagged. It is the school's responsibility to notify Property Control of items purchased through Student Activity).

Equipment – An item is equipment if it meets all of the following conditions:

1. It retains its original shape and appearance with use.
2. It is nonexpendable; that is, if the article is damaged or some parts are lost or worn out; it is usually more feasible to repair it rather than replace it with an entirely new unit.

## **Student Activity Definitions - Action Codes**

3. It represents an investment of money which makes it feasible and advisable to capitalize the item.
4. It does not lose its identity through incorporation into a different or more complex unit or substance.

**Examples – see Budget Information Book for Examples of Furniture and Equipment**

**5642XXXX Non-Capitalized Furniture, Hardware and Equipment Less Than \$1000**

**Examples – see Budget Information Book for Examples of Furniture and Equipment**

**5643XXXX Capitalized Computer Hardware Items Over \$1000** - Computer Hardware – The term computer includes not only the main processing unit, but also expansion cards, upgrade devices and peripherals, such as installable memory, processor upgrades, video boards, sound cards, network connectivity boards or cards, other expansion and upgrade devices, monitors, printers, scanners, digital cameras, internal and external hard disk drives, floppy disk drives, CD-ROM drives, plotters, modems, computer projection devices, adaptive hardware and other peripherals that attach to the main unit. (All items must be tagged. It is the school's responsibility to notify Property Control of items purchased through Student Activity).

**5644XXXX Non-Capitalized Computer Hardware Items Less Than \$1000**

Examples of Computer Hardware would be the following:

- Computers (Include Protection Plan)
- Printers
- Multimedia Projectors
- Surge Protectors for Computers
- Disk Drives
- Bretford Cart (when ordered with computers)
- Airport Base Station
- Airport/Ethernet Cards
- USB Drives
- Hand-Held Computers
- Memory Cards
- Metrologic Voyager (Barcode Scanner for Media)
- Firewall
- Power Adapters

**5646XXXX Non-Capital Handheld Electronics Less Than \$1000 (iPads and Tablets)** – iPads, and tablets (including warranties) and any accessories such as cases, adapters, and chargers purchased with the iPad or tablets. (All iPads must be tagged whether purchased or donated regardless of cost. It is the school's responsibility to notify Property Control of items purchased through Student Activity).

**5647XXXX Non-Capital Handheld Electronics** – All other handheld devices such as iPods, Kindles, Nooks, cameras and camcorders.

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- 5691XXXX**    **Capitalized Software Items Over \$1000** - Computer Software – The set of programs and associated documentation used to control the operation of a computer. The two primary types of software are (1) systems software which includes operating systems, programming languages, and utility programs and (2) application programs that are designed to perform tasks such as database management, spreadsheet functions, instructions and word processing.
- 5692XXXX**    **Non-Capitalized Software Items Less Than \$1000**
- 5730XXXX**    **Dues & Fees** - Expenditures for dues and fees include dues in professional organizations as determined by School Board policy and procedures. Also includes tuition fees for employee training activities when paid separately from travel. Fees paid relative to the issuance or service of debt and commissions for collection of taxes are also recorded here.
- 5759XXXX**    **Other Personnel Services** - Employee Compensation including salary, Retirement and Social Security on the “Due to District” invoice.
- 5790XXXX**    **Miscellaneous Expenses** - Expenditures for other expenses which cannot be assigned to one of the above categories are to be charged to this account.