

Financial Accounting Handbook

2007-2008

WILM CONSORTIUM

Wisconsin Indianhead • Lakeshore • Mid-State



WISCONSIN
INDIANHEAD
TECHNICAL
COLLEGE

Wisconsin Indianhead Technical College
2007-08 Financial Accounting Handbook

Steven J. Decker
Director, Business Services



WISCONSIN
INDIANHEAD
TECHNICAL
COLLEGE

AshlandNewRichmondRiceLakeSuperiorHaywardLadysmith

Administrative Office

TO District Staff

FROM Steven J. Decker
Director, Business Services

DATE July 1, 2007

SUBJECT 2007-08 FINANCIAL ACCOUNTING HANDBOOK

There are no major changes to the 2007-08 Financial Accounting Handbook.

All project numbers will change. Project numbers 177XXX will change to 178XXX. Refer to pages 31 and 32 for project number changes.

For the 38.14 and 118.15 contracting (project) numbers in PeopleSoft, the last three numbers will not change in fiscal year 2007-08.

FY 2007-08

178205 – 38.14 Contracts Ashland
178206 – 38.14 Contracts New Richmond
178207 – 38.14 Contracts Rice Lake
178208 – 38.14 Contracts Superior
178209 – 118.15 Contracts Collegewide

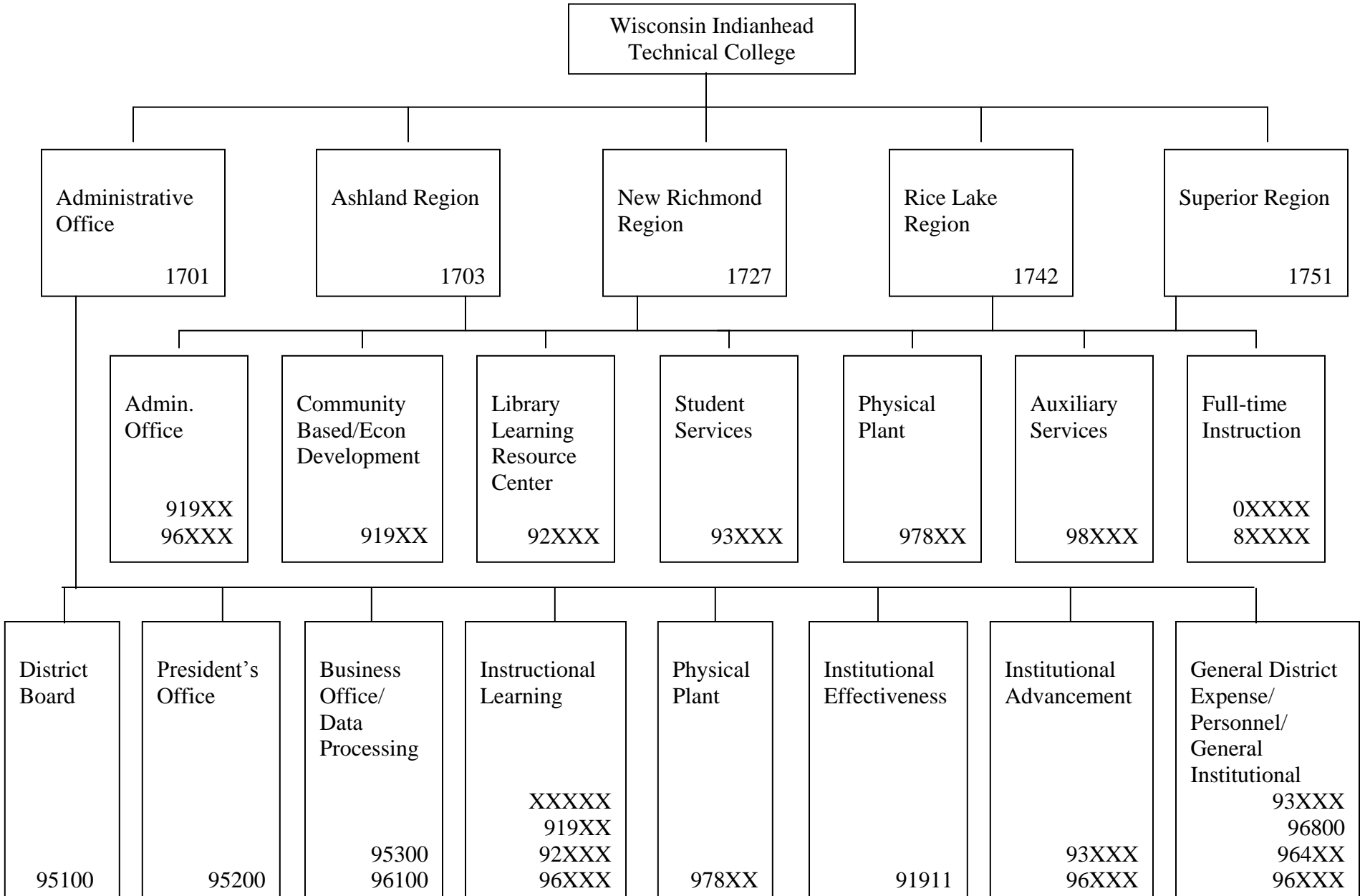
If you have any questions, please contact me at ext. 2234 or Nancy Erickson at ext. 2214.

jb

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**ORGANIZATION CHART
FOR
CHART ACCOUNTS**



THE FISCAL MANAGEMENT INFORMATION SUB-SYSTEM

PEOPLESFT

Payroll/Travel

Account	Fund	Department I.D./ Organization	Class/Location	Project
I				

Journal Entry/AP/PO/Receipts

Account	Fund	Department I.D./ Organization	Class/Location	Project

Budget

Account	Fund	Department I.D./ Organization	Class/Location	Project

ACCOUNT (CLASSIFICATION)

The first digit of the classification code/account is the accounting category.

On the following pages are the classification codes by group of accounts.

Example:

<u>Account</u>	<u>Object Group of Accounts</u>	<u>Type</u>
1XXX	Assets	A
2XXX	Liabilities	L
3XXX	Fund Equities	E
4XXX	Revenues	R
5XXX	Expenditures	E
6XXX	Other Resources	R
7XXX	Other Uses	E

NOTE: For further explanation of each specific expenditure code, refer to the Classification Code Dictionary found on pages 34 through 44.

CURRENT ASSETS

1000 Series

<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>
1101	Treasurer's Cash
1102	Petty Cash – Locations (1701, 1703, 1727, 1742, 1751)
1105	Registration Change Account – Locations (1701, 1703, 1727, 1742, 1751)
1106	Student Organizations – Locations (1703, 1727, 1742, 1751)
1107	Bookstore Change Account – Locations (1703, 1727, 1742, 1751)
1108	Fund Transfer - Money Market – Locations (1701, 1703, 1727, 1742, 1751)
1110	State Pool Investment Fund
1111	Money Market Funds - Shell Lake/New Richmond (1701, 1727, 1742)
1112	Money Market Lock Box
1113	Flex/Self-funding Claims
1204	Investments
1301	Due From General Fund
1302	Due From Special Revenue Fund
1303	Due From Capital Projects Fund
1304	Due From Debt Service Fund
1305	Due From Enterprise Fund
1306	Due From Internal Service Fund
1307	Due From Fiduciary Fund
1311	Taxes Receivable
1312	General Accounts Receivable
1313	Student Account Receivable
1314	Cash Change Advance
1315	Dental Insurance Receivable
1316	Health Insurance Receivable
1317	Life Insurance Cash Surrender Value
1320	Miscellaneous Revenue – Returned Checks
1341	Federal Funds Receivable - VOC ED
1342	Federal Funds Receivable – ABE
1343	Federal Funds Receivable – Workforce Dev
1344	GPR Receivables
1346	Other Federal Grants Receivable
1347	Other State Grants Receivable
1401	Inventory
1501	Prepaid Expenses
1502	Travel Advances Receivable

CURRENT ASSETS 1000 Series - continued

<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>
1811	Land – Locations (1701, 1703, 1727, 1742, 1751)
1821	Site Improvements – Locations (1701, 1703, 1727, 1742, 1751)
1831	Facilities – Locations (1701, 1703, 1727, 1742, 1751)
1851	Equipment – Locations (1701, 1703, 1727, 1742, 1751)
1852	Moveable Equipment – Collegewide (1701)
1901	Amount Available in Debt Service Fund
1902	Amount to be Provided for Long-term Obligations

LIABILITIES

2000 Series

<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>
2101	Accounts Payable – (PeopleSoft Offset Only)
2102	Accounts Payable – Other
2103	Purchasing Card Payable
2104	Sales Tax Payable
2105	Refund Clearing Payable
2106	Accrued Encumbrances
2111	PELL Clearing
2112	SEOG Clearing
2113	Student Loan Clearing
2114	Grants Clearing
2115	Scholarship Clearing
2116	WIG Clearing
2118	ACG (Academic Competitiveness Grant)
2201	Wages Payable
2203	Federal Income Tax Payable
2204	Wisconsin State Income Tax Payable
2205	Minnesota State Income Tax Payable
2206	FICA/Medicare Tax Payable – Employer
2207	FICA/Medicare Tax Payable – Employee
2210	Wisconsin Retirement Payable – Employer
2211	Wisconsin Retirement Payable – Employee
2212	Life Insurance Payable – Employer
2213	Life Insurance Payable – Employee Farmington Life Insurance
2214	Health Insurance Payable – Employer
2215	Health Insurance Payable – Employee
2216	Dental Insurance Payable – Employer
2217	Dental Insurance Payable – Employee
2218	LTD Insurance Payable – Employer
2219	LTD Insurance Payable – Employee
2220	Vision Insurance Payable

LIABILITIES 2000 Series - continued

<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>
2221	Earned Income Credit
2230	Union Dues Payable: Teachers, Clerical, General Drivers
2231	Deferred Annuities Payable: Thrivent Financial for Lutherans Ameriprise American Fund Service Co. Equitable Life Fidelity Horace Mann Metropolitan Life Oppenheimer Funds Templeton Funds TIAA/CREF Vanguard Wisconsin State Teacher's Retirement
2260	United Fund Payable
2261	Payroll Savings Payable: School Employees Credit Union
2262	Foundation Payable
2264	Garnishments
2265	Child Support Payable
2266	Flex Dependent Care (Section 125)
2267	Flex Other (Section (125)
2271	WACTE Dues
2291	Accrued Wages
2299	Other Payroll Withholdings
2301	Due to General Fund
2302	Due to Special Revenue Fund
2305	Due to Enterprise Fund
2306	Due to Internal Service Fund
2307	Due to Fiduciary Fund
2311	Short-term Debt
2401	Deferred Revenue Student Fees
2402	Deferred Revenue – Other
2403	Deferred Revenue – Program Fee Associate Degree
2404	Deferred Revenue – Program Fee Technical
2405	Deferred Revenue – Program Fee Vocational Adult
2406	Deferred Revenue – Program Fee Non-postsecondary
2407	Deferred Revenue – Material Fee Associate Degree
2408	Deferred Revenue – Material Fee Technical
2409	Deferred Revenue – Material Fee Vocational Adult
2410	Deferred Revenue – Material Fee Community Services
2411	Deferred Revenue – Material Fee Non-postsecondary

LIABILITIES 2000 Series - continued

<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>
2412	Deferred Revenue – Professional Development/Seminar Fees
2413	Deferred Revenue – Out-of-state Tuition
2415	Deferred Revenue – Group Dynamics
2416	Deferred Revenue – Program Fee Community Services
2417	Deferred Revenue – Incidental Fee
2418	Deferred Revenue – Motorcycle Insurance Fee
2419	Deferred Revenue – Online Course Fee
2601	General Long Term Debt Facilities/Equipment
2602	Unfunded Pension Liability
2603	Unfunded Vacation Liability
2604	Vested Early Retirement

FUND EQUITIES

3000 Series

<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>
3201	Investments Fixed Assets (facilities, equipment, land, land improvements)
3301	Retained Earnings
3411	Reserve for Encumbrance
3414	Reserve for Self Insurance
3415	Reserve for Student Organizations
3416	Reserve for Student Financial Assistance
3417	Reserve for Post-employment Sick Pay
3418	Reserve for Post-employment Benefits
3431	Reserve for Capital Projects
3441	Reserve for Debt Service
3451	Designated for Operations (General/Special Revenue Fund)
3452	Designated for State Aid Fluctuation
3491	Designated for Subsequent Years
3492	Designated for Subsequent Year
3801	Reserved for Outstanding Requisition
3802	Reserved for Outstanding Purchase Order
3803	Reserved for Payroll Encumbrances (PeopleSoft offset only)

REVENUES

4XXX Series

ACCOUNT NO. ACCOUNT TITLE

Local Government (41YY)

4111	Tax Levy
4119	Personal Property Tax Refund
4121	TIF
4131	Payment in Lieu of Taxes

State Aids (42YY)

4211	General State Aids
4217	Aid in Lieu of Property Taxes - DNR
4218	Aid in Lieu of Computer Taxes
4219	General State Aid Adjustment Prior Year
4221	Driver Education Aids
4231	Chauffeur Training Aids
4241	Incentive Grants
4249	Incentive Grants Prior Year Adjustments
4251	State Grants (This account includes state-funded projects other than incentive grants) (Funded by WTCSB)
4255	State Grants – Other Grants (Non-WTCSB funded)

Statutory Program Fees (43YY)

4321	Program Fees – Associate Degree – Aid Code 10
4331	Program Fees – Technical – Aid Codes 3X and 50
4341	Program Fees – Vocational Adult – Aid Code 4X
4361	Program Fees – Non-post-secondary Aid Codes 73-78

Material Fees (44YY)

4421	Material Fees – Associate
4431	Material Fees – Technical
4441	Material Fees – Vocational Adult
4451	Material Fees – Comm. Services
4461	Material Fees – Non-post-secondary

REVENUES 4XXX SERIES - continued

ACCOUNT NO. ACCOUNT TITLE

Other Student Fees (45YY)

4511	Post-secondary/Voc. Adult Out-of-state Tuition
4521	Post-secondary/Voc. Adult Distance Education Out-of-state Tuition
4522	Online Course Fees
4540	Voc. Adult Group Dynamics/Multi-offender/Motorcycle Safety Course Fee
4551	Community Services Tuition - Aid Code 60
4570	Application Fee
4571	Student Activity and Incidental Fee (Fund #7)
4573	Processing Fee (Fund #1)
4574	Graduation Fee (Fund #1)
4580	Testing Fee/GED (Fund #1)
4581	Health Fee (Fund #1)
4584	Taster and Student Project Fees (Fund #1)
4585	Supplemental Vocational - Adult Seminar/Workshop Fees
4586	AODA Fees
4588	Professional Development Seminar/Workshop Fee (Fund #1)
4589	Mandated Training Course Fees

Miscellaneous Student Fees (459X)

4591	Payment Agreement Fee
4593	Motorcycle Insurance Fee
4599	Miscellaneous Student Fees

Institutional Revenue (46YY-48YY)

4601	38.14 Contracts - Customized Instruction
4611	38.14 Contracts - Customized Instruction With Other WTCS Districts
4621	38.14 Contracts - Technical Assistance
4631	38.14 Contracts - Technical Assistance With Other TC Districts
4641	38.14 Contracts - Fiscal and Management Services
4650	118.15 - Class Size
4651	118.15 - Slotter
4661	Interest Income
4671	Rental Income
4691	Gifts, Grants and Bequests
4721	Student Activities - Other Resources
4723	Student Organizations/Club Resources
4724	Student Organizations - Nontaxable
4725	Student Organizations - Carryover Prior Year (one year)

REVENUES 4XXX SERIES - continued

ACCOUNT NO. ACCOUNT TITLE

Revolving Account (4800 - 4849)

4800	Sales Taxable
4801	Sales Nontaxable (U.W., DVR, JTPA, BIA, etc.)
4802	Seminar/Workshops
4841	Sale of Equipment (Fund #3); Project (17X870); Locations (1701, 1703, 1727, 1742, 1751)
4842	Sale of Building (Fund #3)

Other Revenue (4850 - 4899)

4850	Commissions/Cafeteria
4852	Miscellaneous Fee – Overage/Underage (Fund 1)
4853	Student Advisor Reimbursement
4857	Health Insurance
4858	Life Insurance
4859	Dental Insurance
4860	Jury Duty
4861	Conference Center Institutional Fee
4864	Meal Break Fee
4866	Vision Insurance
4899	Miscellaneous/Mileage Reimbursement/Worker's Comp/Abatements/ Disability Insurance/Criminal Search Fee

Federal Revenue (49YY)

4911	Vocational Education Act
4919	Vocational Education Act Prior Year Adjustment
4921	Adult Education Act
4929	Adult Education Act Prior Year Adjustment
4931	Workforce Investment Act
4951	Student Financial Assistance
4952	Student Financial Assistance - PELL
4953	Student Financial Assistance - SEOG
4954	Student Financial Assistance – College Work Study
4956	Student Financial Assistance - ACG
4959	Student Financial Assistance - Adm. (Fund #1)
4961	Other Greater than \$100,000 (4960-4969)
4971	Other Less than \$100,000 (4970-4999)

CLASSIFICATION SUMMARY (EXPENDITURES)

<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>	<u>STAFF ACCOUNT NO.</u>
50XX	PERSONNEL SERVICES	
5001	ADMINISTRATORS	01
	President	02
	Vice Presidents - Instructional Learning and Human Resources	
	Campus Administrators	
	INSTRUCTIONAL SUPERVISORS/COORDINATORS	03
5007	Departmental Deans (Instruction)	04
5008	Operational/Planning Deans	
5008	Community Based/Economic Development	
	COUNSELOR	06
5013	Counselors	
5031	ADMINISTRATIVE AND MANAGERIAL	91
	Vice President, Administrative Services	
	PROFESSIONAL NONFACULTY	92
5037	Personnel Assistants	
	Grants	
	Data Processing Programmers	
	Foundation/Alumni Specialist	
	Contract Pre-work	
	Extra Curricular Activities (Instructional Staff)	
	Tech Prep Coordinator	
5038	Part-time Manager (Non-benefit) (ACE Center Supervisor)	
5039	Curriculum Development/Technical Assistance/Consulting	
5040	Honorarium Non-instruction – Employee/Instructional Travel Time/Inservice/Staff Development/Occupational Competency/ Substitution/Instructor Disability Leave/Instruction No Class Taught/FTE Report Prior Fiscal Year	
	CLERICAL/SECRETARIAL	93
5043	Office & Technical Support	
5044	Part-time OTS (Levels I, II and III) (Non-benefit)	
5044	Call Staff Projects (SL – 17X850; Ash – 17X851; NR – 17X852; RL – 17X853; Sup – 17X854)	

CLASSIFICATION SUMMARY (EXPENDITURES) - continued

<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>	<u>STAFF ACCOUNT NO.</u>
50XX	PERSONNEL SERVICES - continued	
5049	NON-INSTRUCTIONAL SUPERVISORS/COORDINATORS	94
	Administrative Office Administrative Assistants	
	Regional Administrative Assistants	
	Financial Aid Specialist	
	Custodial Supervisors	
	Food Service Managers	
	LRC Specialist	
	Data Processing Supervisors	
	TECHNICAL/PARAPROFESSIONALS	95
5055	Technician Level I	
	Public Relations and Alumni	
	Student Activities Advisor	
5056	Extracurricular Advisor (Non-instructional Staff)	
	SKILLED CRAFTS	96
5061	Shop Maintenance	
	SERVICE MAINTENANCE	97
5067	Custodial	
5068	Part-time Custodial (Non-benefit)	
5068	Call Staff Custodial Projects (SL – 17X850; Ash – 17X851; NR – 17X852; RL – 17X853; Sup – 17X854)	
	INSTRUCTION	98
5073	Instruction Full-time (Contract only)	
5074	Instruction Part-time (Credit)	
5075	Instruction Part-time (Non-credit)	
5082	Honorarium (Instruction – Employee-Instructor of Record Only)	
5085	Contracted Services Sold to Another District	
	STUDENT EMPLOYEE	99
5094	College Work Study	
5096	College Work Study Community Services	
	RETIREEES	
5097	College Retirees	50

CLASSIFICATION SUMMARY (EXPENDITURES) - continued

<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>	<u>STAFF ACCOUNT NO.</u>
51XX	FRINGE BENEFITS	
5118	Early Retirement Benefits	
5119	Undistributed Fringe Benefits	
	Medical Insurance	
	Dental Insurance	
	Life Insurance	
	Retirement	
	FICA/Medicare	
	Disability/Income Protection	
5200-5699 CURRENT EXPENSE		
5200-5209	TRAVEL	
5201	Mileage/Meeting Expense/Districtwide Travel	
5202	Vehicle Expense/Gas and Oil (97800, 50300, 50400, 53100)	
5210-5219	PROFESSIONAL DEVELOPMENT	
5210	Staff Development Expense	
5230-5258	SUPPLIES, DIRECT INSTRUCTION	
5230	Supplies - Direct Instruction	
5280-5289	REPAIRS	
5281	Repair of Physical Plant/Buildings/Site (97800)	
5281	Repair of Buildings (Refurbishing) (97800) (Project Numbers 17X855) (Locations 1703, 1727, 1742, 1751)	
5290	TEACHER CERTIFICATION	
5290	Teacher Certification (91912)	
5299	ALLOCATED EXPENSES	
5299	General Allocated Expenses	
5301-5349	PROFESSIONAL ACADEMIC CONTRACTS	
5301	Honorarium/Instruction (Non-employee/Contracted Instruction)/ Contracted Services	
5350-5399	OTHER CONTRACTS	
5351	Honorarium/Non-instruction (Guest Speaker Non-employee/Garbage Collection/Police/Fire Protection)	
5353	Audit, Legal, Consulting Services	

CLASSIFICATION SUMMARY (EXPENDITURES) - continued

<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>
5200-5699 CURRENT EXPENSE - continued	
5410-5419	RENTALS
5419	Rental of Space (97800)
5431-5439	INTEREST EXPENSE
5431	Short-term Interest
5432	Uncollectible Student Fee Expense (Fund 1 or 2, 93100)
5434	Bank Service/Credit Card Fees (95300)
5440-5449	INSURANCES
5441	Insurance/Worker's Compensation
5443	Unemployment Compensation
5450-5459	UTILITIES
5451	Heat, Electrical, Water and Sewer
5455	Telephone (97800)
5500-5549	STUDENT ACTIVITIES/CLUBS
5501	Student Activities/Club Expense (93400)
5600-5649	STUDENT AID
5602	PELL (93500)
5603	SEOG (93500)
5607	ACG (93500) Academic Competitiveness Grant
5650-5699	OTHER EXPENDITURES
5650	Graduation (93300)
5655	Minor Equipment Foundation Support
5659	Prior Year Encumbrance Adjustment
5660	Budgetary Control/Host Account
5661	Institutional Support (91902)
5662	Indirect Cost
5663	Student Center Fee – Rice Lake
5664	Unclassified Sundry/Community Ed. Expenses
5666	Other Expenses
5699	Other Expenditures/Marketing Host Account
57XX	RESALE/ENTERPRISE
5703	Budget Control
5710	General Allocated Expenses
5760	Self-insurance - Benefits

CLASSIFICATION SUMMARY (EXPENDITURES) - continued

<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>
58XX	CAPITAL OUTLAY
5811	Land (97800)
5812	Site Improvement - Parking Lots (97800)
5821	New Building and Additions (97800)
5831	Building Remodeling (97800) (\$15,000 or More Per Project)
5832	Building Remodeling (Non-asset) (\$500-\$14,999 Per Project)
5841	New Equipment/Furniture/Audio Visual Aids/Computer Software (\$5,000 or More Per Item)
5841	Equipment Purchases Via Equipment Sale (Project Number 17X870) (\$5,000 or More Per Item)
5841	Equipment - Foundation Support (Project Number 17X871) (\$5,000 or More Per Item)
5843	Equipment/Furniture/Audit Visual Aids/Computer Software Non-capitalized Expenditures (Non-asset) (\$500 to \$4,999 Per Item)
5843	Equipment Purchase Via Equipment Resale (Project 17X870) (\$500 TO \$4,999 Per Item)
5843	Equipment Foundation Supplies (Project 17X871) (\$500 to \$4,999 Per Item)
5845	Prior Year Encumbrance Adjustment
5859	Other Capital Expenditures
5861	Architect Fees - Site Improvement (97800)
5862	Architect Fees - Buildings (97800)
59XX	DEBT SERVICE
5901	Long-term Principal (97100/97200)
5921	Long-term Interest (97100/97200)
5971	Agent, Legal and Other Fees (97100/97200)
5981	Lease-Purchase Principal (97100)
5991	Lease-Purchase Interest (97100)
60YY	OTHER RESOURCES
6010	Residual Equity Transfers In
6020	Operating Transfers In
6030	Proceeds From Debt

CLASSIFICATION SUMMARY (EXPENDITURES) - continued

The following accounts must be used to record decreases in fund equity. With the exception of changing the first digit to a 6, all accounts coincide with the 3XXX account numbers in the fund equity section. Code C.

6100-6199	Contributed Capital
6200-6299	Investment in General Fixed Assets
6300-6399	Retained Earnings
6400-6499	Fund Balance
	Reserves
6411	Reserve for Encumbrances
6412	Reserve for Prepaid Expenditures
6413	Reserve for Non-current Assets
6414	Reserve for Self-Insurance
6415	Reserve for Student Organizations
6416	Reserve for Student Financial Assistance
6417	Reserve for Post-employment Sick Pay
6418	Reserve for Post-employment Benefits
6431	Reserve for Capital Projects
6441	Reserve for Debt Service
	Designations
6451	Designated for Operations
6452	Designated for State Aids Fluctuations
6491	Designated for Subsequent Years
6492	Designated for Subsequent Year

70YY OTHER USES

7010	Residual Equity Transfers Out
7020	Operating Transfers Out
7030	Repayment of Debt - Used to record the liquidation of long-term debt principal with debt proceeds, i.e., refinancing.

CLASSIFICATION SUMMARY (EXPENDITURES) - continued

The following accounts must be used to record increases in fund equity. With the exception of changing the first digit to a 7, all accounts coincide with the 3XXX account numbers in the fund equity. Code D.

7100-7199	Contributed Capital
7200-7299	Investments in General Fixed Assets
7300-7399	Retained Earnings
7400-7499	Fund Balance
	Reserves
7411	Reserve for Encumbrance
7412	Reserve for Prepaid Expenditures
7413	Reserve for Non-current Assets
7414	Reserve for Self-Insurance
7415	Reserve for Student Organizations
7416	Reserve for Student Financial Assistance
7417	Reserve for Post-employment Sick Pay
7418	Reserve for Post-employment Benefits
7431	Reserve for Capital Projects
7441	Reserve for Debt Service
	Designations
7451	Designated for Operations
7452	Designated for State Aid Fluctuations
7491	Designated for Subsequent Years
7492	Designated for Subsequent Year

FUND

The four digits represent the type of fund for PeopleSoft applications.

In PeopleSoft, the first digit of the fund code will be the fund type, the remaining three digits will be zeros or a one.

DEFINITION OF FUND: A fund is an independent fiscal accounting entity made up of a self-balancing group of accounts that are established for a specific purpose or objective. It includes accounts for assets, liabilities, fund balances, revenues and expenditures necessary to record the financial condition and the results of the operation of the fund. Thus, it refers to more than a sum of money or other resources.

1000 – GENERAL FUND (Non-projects): The general fund type is available for any legally authorized purpose and is therefore used to account all revenues and expenditures for activities not provided for in other funds. This fund is used to record the current operations of the district, less project code accounts. Refer to general fund – projects (1001).

1001 – GENERAL FUND (Projects): The general fund type is to be used for all general fund accounts that have a project number assigned to it.

2000 – SPECIAL REVENUE FUND: A special revenue fund type is used to account for the proceeds and related financial activity of specific revenue sources that are legally restricted for a specific purpose except for major capital projects and expendable trusts. Such a fund requires budgetary accounting and is created either by statute, charter, or board resolution to provide certain activities with definite and continuing revenues. After the fund is created, it usually continues year after year until discontinued or revised by proper legal action.

Generally speaking, activities that are project in nature and not considered to be part of the regular program of the district should be budgeted and controlled through the special revenue fund.

3000 – CAPITAL PROJECTS FUND (Non-projects): The capital projects fund type is used to account for all resources and related financial activity for all capital expenditure projects regarding the acquisition of sites, purchase or construction of buildings (including equipping), lease/purchase of buildings, or remodeling and improvement of buildings, less project code accounts. Refer to capital projects fund – projects (3001). Any acquisition, construction, equipping, remodeling or improvement financed through the proprietary or trust/agency fund must be budgeted and accounted for in the respective fund. All movable and fixed equipment not purchased with propriety or trust/agency funds must also be budgeted and accounted for in the capital projects fund type.

3001 – CAPITAL PROJECTS FUND (Projects): The capital projects fund type is to be used for all capital project fund accounts that have a project number assigned to it.

4000 – DEBT SERVICE FUND: The debt service fund type is used to account for the accumulation of resources for, and the payment of general long-term debt and long-term lease purchase debt principal and interest.

5000 – ENTERPRISE FUND: The enterprise fund type is used to account for district operations where the cost of providing goods or services to students, district staff, faculty or the general public on a continuing basis is financed or recovered primarily through user charges or where the district board has decided that periodic determination of revenues, expenses or net income is appropriate.

PROPRIETARY FUND CATEGORY

6000 – INTERNAL SERVICE FUND: The internal service fund type is used to account for the financing and related financial activities of goods and services provided by one department of the district to other departments of the district, or to other governmental units on a cost reimbursement basis.

7000 – SPECIAL REVENUE FUND – NON-AIDABLE (Non-projects): The fiduciary fund category is composed of three fund types. Refer to fiduciary fund category – projects (7001).

- a. Expendable Trust Fund: The expendable trust fund type is used to record resources and related financial activities where both the principal and earnings may be expended and where the board acts as trustee
- b. Non-expendable Trust Fund: The nonexpendable trust fund type is used to record resources and related financial activities where the principal may not be expended and where the board acts as trustee.
- c. Agency Fund: The agency fund type is used to record resources and related financial activity where the board acts as an agent or custodian for others, rather than as an owner.

7001 SPECIAL REVENUE FUND – NON-AIDABLE (Projects): The fiduciary fund category fund type is to be used for all fiduciary fund category fund accounts that have a project number assigned to it.

8000 – GENERAL FIXED ASSETS ACCOUNT GROUP: The general fixed assets account group is used to record assets of a physical nature having a long period of usefulness such as land, buildings and equipment. However, the general fixed asset account group does not include fixed assets utilized in proprietary fund activities or in trust/agency funds.

9000 – GENERAL LONG-TERM DEBT ACCOUNT GROUP: The general long-term debt account group is used to record all unmatured general long-term liabilities except for the long-term liabilities of the proprietary and trust/agency funds which should be accounted for in the appropriate fund.

DEPARTMENT ID/ORGANIZATIONAL UNIT

The Department ID/Organizational Unit Code is a five-digit number that designates the department or cost center, both instructional and non-instructional, within the institution. The first digit of this code represents major divisional units to which transactions may be classified.

Digit number assignments of 0XXXX - 8XXXX represent instructional divisions. The 9XXXX series identifies all non-instructional organizational units.

ACADEMIC DIVISION DIGIT ASSIGNMENTS

AGRICULTURE DIVISION (00000)

00100	Horticulture
00300	Dairy Equipment, Materials, Handling and Buildings
00500	Machinery Parts and Sales
00600	Agribusiness
00700	Biotechnology
00800	Meat Cutting and Processing
05700	Conservation
06500	Food Processing
07000	Agriculture Mechanics
08000	Production Agriculture
09000	Farm Business Management
09100	Animal Husbandry
09200	Farm Mechanization
09300	Crop and Soil
09400	Farm Economics
09500	Taxidermy
09600	Energy Services

ACADEMIC DIVISION DIGIT ASSIGNMENTS - continued

BUSINESS DIVISION (10000)

10100	Accounting
10200	Business Administration
10300	Computer Software
10400	Marketing and Merchandising Management
10500	Related Business
10600	Office Systems/Technology
10700	Computer Information Systems Includes data processing activities which support instruction in this cost center. If these data processing activities also support other instructional cost centers, charge-backs to user units or use of cost center 923 should be considered for material amounts. Retaining material amounts of data processing expenditures related to other cost centers in this cost center will overstate cost per FTE computations.
10800	Nursing Home Administrator
10900	Hospitality
11000	Paralegal
11100	Marketing Communications
11300	Related Business
11400	Financial Planning
11500	Mortgage Lending
13500	E-Business Administration
13800	International Trade
14000	Global Education and Services
14500	Small Business
15000	IT – Network Specialist
15200	IT – Web Development and Design Specialist
15400	IT – Computer Support Specialist
16000	Business Health Services
16200	Insurance and Risk Management
17000	Broadcast Captioning
17600	Records and Information Management
17800	Geographic Information Systems
18200	Logistics and Materials Management
18500	Quality Process Management
19400	Real Estate
19600	Supervision and Leadership Development

GRAPHICS AND APPLIED ARTS DIVISION (20000)

20100	Graphic Arts
20200	Crafts
20300	Photography
20400	Printing and Publishing
20600	Visual Communications
20700	Animation

ACADEMIC DIVISION DIGITS ASSIGNMENTS - Continued

FAMILY AND CONSUMER EDUCATION DIVISION (30000)

30100	Clothing
30200	School Food Service
30300	Foods
30400	Housing and Home Furnishings
30500	Individual Family Relationships
30600	Related Arts
30700	Early Childhood Education
30800	Family and Consumer Economics
30900	Institutional & Home Management
31000	Comprehensive Homemaking
31100	Responsible Beverage
31200	Dietary Manager
31300	Dietetic Technician
31400	Baking
31600	Culinary Arts
31700	Culinary Management
31800	Food and Hospitality Management
31900	Brewing Science
32500	Golf Course Management

INDUSTRIAL DIVISION (40000)

40100	Air Conditioning, Refrigeration, and Heating
40200	Aeronautics
40300	Architectural Drafting
40400	Automobile - Mechanical
40500	Auto Body - Chassis and Finish
40600	Blacksmithing
40700	Boilermaking
40800	Bricklaying and Masonry
40900	Cabinetmaking and Millwork
41000	Carpentry
41100	Carpet and Resilient Tile Work
41200	Combustion Engines
41300	Electricity
41400	Electronics Servicing
41500	Foundry
41700	Glazing
41800	Meat Cutting
41900	Industrial Hydraulics - Pneumatics
42000	Machine Shop
42100	Mechanical Drafting
42200	Metallurgy
42300	Millwright

ACADEMIC DIVISION DIGIT ASSIGNMENTS - Continued

INDUSTRIAL DIVISION (40000) – continued

42400	Painting and Decorating
42500	Pattern Making
42600	Plastering and Decorating
42700	Plumbing
42800	Power Plant Engineer
42900	Cement and Concrete Finishing
43000	Heat and Frost Insulation
43100	School for Workers
43200	Sheet Metal
43300	Shoe Servicing
43400	Sprinkler Fitting
43500	Steam Fitting
43700	Structural Steel and Iron Work
43900	Tool and Die Making
44000	Upholstery
44100	Watch and Allied Instrument Repair
44200	Welding
44300	Building Service
44400	Numerical Control
44500	Appliance Servicing
44600	Roofing
44700	Operating Engineer
44800	Maritime
44900	Industrial Safety
45000	Office Machine Repair
45100	Telephone and Cable
45300	Recreational Equipment Services
45400	Packaging Serviceperson
45500	Supervision - Management
45700	Metal Fabrication
45800	Commercial Driving
46000	Machine Repair
46100	Small Engine & Chassis Mechanic
46200	Industrial Equipment Mechanic
46300	Plastics
46700	Bus Driver Training
46800	Energy Services
46900	Petroleum Chemical Services
47000	Parts and Material Exam and Inspection
47100	Horology
47200	Industrial Mobil Equipment Mechanic
47500	Construction Worker
49900	Technical Studies

ACADEMIC DIVISION DIGIT ASSIGNMENTS - Continued

SERVICE AND HEALTH OCCUPATIONS DIVISION (50000)

50100	Medical Terminology
50200	Barbering/Cosmetology
50300	Fire Technology
50400	Police Science Technology and Corrections
50600	Environmental
50700	Dental Laboratory Technology
50800	Dental
50900	Medical Assistant
51000	Medical Support
51200	Surgical Technologist
51300	Laboratory Assistant
51400	Occupational Therapy Assistant
51500	Respiratory Care Practitioner
51600	Optometrics
51700	Renal Dialysis
51900	Institutional Housekeeping
52000	Human Services
52100	Cardiovascular
52200	Educational Services
52300	Chiropractic Services
52400	Physical Therapy Assistant
52500	Electroencephalograph Assistant
52600	Radiologic Technology
52700	Water/Wastewater Technology
52800	Funeral Service
52900	Hazardous Materials
53000	Medical Records
53100	Emergency Medical Service
53200	Speech-Language Pathology
53300	Interpreter Technology
53400	Central Services Tech/Assistant
53500	Recreational Therapy
53600	Pharmacy
53700	Therapeutic Massage
53800	Language Interpreter for Health
53900	Health Services
54000	Intergovernmental Services
54100	Anesthesiology
54200	Homemaker/Home Health Aide
54300	Nursing
54500	Developmental Disabilities Services
55000	Alcohol and Other Drug Abuse Services
55500	Telecommunicator
56000	Health and Wellness
57500	Community Based Residential Facility
58000	Geriatric Services
59900	General Service Occupations

ACADEMIC DIVISION DIGIT ASSIGNMENTS - Continued

TECHNICAL DIVISION (60000)

60100	Air Conditioning & Refrigeration Technology
60200	Automotive Technology
60300	Chemical Technology
60500	Electronic Technology
60600	Mechanical Technology
60700	Civil Engineering Technology
60800	Technical Engineering
60900	Electronic Technology
61200	Fluid Power Technology
61300	Metallurgical Technology
61400	Architectural Technology
61700	Tool and Die Design
61900	Plastics Technology
62000	Electromechanical Technology
62100	Industrial Welding Technology
62200	Laser Electro Optics
62300	Industrial Manufacturing Technology
62400	Nuclear Technology
62500	Quality Interdisciplinary
62600	E-Business for WMEP/ACE Ed
62700	Orthotic and Prosthetic Technician
62800	Automated Manufacturing
62900	Industrial Materials
63000	Composite Technology
63100	Computer Hardware Technology
63500	Nanotechnology
63600	Electron Microscopy Technician
66000	Electronics Foundation
66200	Electrical Engineering Technology
66300	Computer Control Engineering Technology
66400	Automation Systems Technology
69900	Technical Communications

TELEVISION DIVISION (70000)

70100	Telecasting
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ACADEMIC DIVISION DIGIT ASSIGNMENTS - Continued

GENERAL EDUCATION DIVISION (80000)

80100	Communication Skills
80200	Foreign Language
80300	History
80400	Mathematics
80500	Music
80600	Natural Science
80700	Physical Education
80800	Reading
80900	Social Science
81000	Speech
81100	Advanced English as a Second Language
81200	Driver Education
81500	Art
81600	Motorcycle/Moped Driver Ed
81700	Safety
81800	Group Dynamics for Traffic Safety School
81900	Energy Services
82500	Individualized Technical Studies
84000	Multi-Occupational
85100	English
85200	Foreign Language
85300	History
85400	Mathematics
85500	Music and Arts
85600	Science
85700	Health Education
85800	Reading
85900	Social Science
86000	Computer Basics
86100	English as a Second Language
86200	Career Education
87100	Hearing Impaired
87200	Visually Impaired
87300	Students With Disabilities
89000	General Studies
89100	Avocational

NON-INSTRUCTIONAL DIVISION DIGIT ASSIGNMENTS - THE 90000 SERIES

The non-instructional department ID/organization codes have been segregated into functional areas with the second digit representing the associated function. The exception is 95X00, Function 6, which is assigned to the cost center. The first three digit codes provided are the only codes which may be used for reporting purposes to the state board office. If a district wishes to create additional non-instructional cost centers, a request for approval must be submitted to the Audit Services Section of the WTCSB. This request should define the non-instructional organizational area, the proposed number and the reason for creation of the new cost center.

Technical Assistance

910XX	- Agriculture
911XX	- Business
912XX	- Graphics and Allied Arts
913XX	- Home Economics
914XX	- Industrial
915XX	- Service and Health Occupations
916XX	- Technical
917XX	- Television
918XX	- General Education
937XX	- Student Services (includes all technical assistance contract activities that relate to Function 3 - student services, e.g. guidance counseling, testing, assessment)

919XX

Academic Administration

91901	Vice President of Academic Affairs
91902	Campus Administration
91904	Associate Vice President for Learning
91906	Distance Learning
91908	Instructional Operations- Business and Industry Training
91909	General Instructional/Functional/Adm. Retirees
91911	Research/Planning
91911	Administration/Coordination – Projects/Grants
91912	Support Services/Projects
91915	Community Based/Economic Development

92XXX

Instructional Resource

92100	Learning Resource Center
92300	Instructional Data Processing - Multiple Cost Centers
92400	Distance Learning Support
92900	Instructional Resources Administration

DEPT. ID/ORGANIZATIONAL UNIT: INSTRUCTIONAL, NONINSTRUCTIONAL - continued

93XXX

Student Services

93100 Admissions
93200 Marketing & Recruiting/Web
93300 Guidance/Counseling, Enrollment Management
93400 Student Activities/Organizations
93500 Financial Aid Office/PELL, SEOG and CWS
93800 Student Services Other
93802 Interpreter Services
93900 Student Services Administration

95XXX

General Administration (Administrative Office Only)

95100 District Board
95200 Director's Office
95300 Business Office

96XXX

General Institutional (Administrative Office Only)

96100 Data Processing
96200 Word Processing/Support
96300 Public Relations/Alumni
96302 Staff Advertising
96303 College Relations
96400 Personnel Office
96500 Duplication/Printing/Photo Copying
96600 Shipping/Receiving
96800 General Institutional

97XXX

Physical Plant

97100 Aidable Debt Service
97200 Non-aidable Debt Service
97800 Custodial, Building and Grounds

98XXX

Auxiliary Services

98100 Enterprise – Bookstore
98200 Enterprise - Food Service/Cafeteria
98400 Enterprise – Cosmetology
98500 Enterprise - Child Care
98600 Enterprise – Transportation
98800 Enterprise - Other Auxiliary Services

CLASS (LOCATION)

The four digits of the accounting code identify the class or location within the district. All locations are to be coded to the digit that specifically affects the regions or the administrative office.

PeopleSoft Class/Location Code

1701	Administrative Office
1703	Ashland Region
1727	New Richmond Region
1742	Rice Lake Region
1751	Superior Region

FISCAL YEAR

Fiscal Year Basis:

PeopleSoft

2008 Fiscal Year 2007-08; July 1, 2007 through June 30, 2008.

2009 Fiscal Year 2008-09 July 1, 2008 through June 30, 2009.

PROJECT

The six digits represent the type of project for PeopleSoft applications.

The first two digits represent WITC (17).

The third digit will identify the fiscal year:	Fiscal Year 2006-07	177XXX
	Fiscal Year 2007-08	178XXX

The last three digits are as follows:

- 001 – 099 Trust and Agency (Fund #7001) (Student Senate/Clubs)
- 100 – 199 JTPA/ABE/Voc. Ed./GPR (Fund #2000 and 3001)
- 200 – 699 Contracting, 38.14/118.15 (Funds #2000, 3001 and 5000)
- 700 – 799 Miscellaneous Project Billings
- 800 – 899 Local Projects (Funds #1001, 2000 and 7001)
- 900 – 949 Local Projects (Fund #5000)
- 950 – 999 Projects (Fund #3001)

Project numbers will be used only for funds which require segregation, such as federal contracts, construction projects, loan accounts, etc.)

Note: The project numbers listed on the following page have been assigned to Fund 5 projects. Because of purchasing cards, project numbers have been assigned to all joint instruction and/or enterprise activities.

PeopleSoft

Trust and Agency	17X001-17X099
JTPA/ABE/Voc Ed/GPR	17X100-17X199
Contracting 38.14/118.15	17X200-17X699
Miscellaneous Projects (grants funded with budgets)	17X700-17X799
Local Projects (Fund 1, 2 and 7)	17X800-17X899
Local Projects (Fund 5)	17X900-17X949
Projects (Fund 3)	17X960-17X999

RESALE PROJECT NUMBERS

PeopleSoft

	<u>Account Code</u>	<u>Fund</u>	<u>Dept. I.D.</u> <u>(Organization)</u>	<u>Class</u> <u>(Location)</u>	<u>Project</u> <u>Number</u>
Food Service - Ashland	XXXX	5000	98200	1701	17X902
Conference Centers	XXXX	5000	98800	17XX	17X903
Bookstore - Shell Lake	XXXX	5000	98100	1701	17X904
Student Activities - Ashland	XXXX	5000	98800	1701	17X911
Student Activities - New Richmond	XXXX	5000	98800	1701	17X912
Student Activities - Rice Lake	XXXX	5000	98800	1701	17X913
New Richmond Cable	XXXX	5000	98800	1701	17X914
Bookstore - Ashland	XXXX	5000	98100	1701	17X915
Bookstore - New Richmond	XXXX	5000	98100	1701	17X916
Food Service - Rice Lake	XXXX	5000	98200	1701	17X917
Bookstore - Rice Lake	XXXX	5000	98100	1701	17X918
Bookstore - Superior	XXXX	5000	98100	1701	17X919
Student Activities – Superior	XXXX	5000	98800	1701	17X920
Cosmetology	XXXX	5000	98400	17XX	17X930
Marine Repair	XXXX	5000	98800	1703	17X931
Ag Mechanics Repair	XXXX	5000	98800	1727	17X932
Auto Body Repair	XXXX	5000	98800	1742	17X933
Auto Servicing Repair	XXXX	5000	98800	17XX	17X934
Electronics Repair	XXXX	5000	98800	17XX	17X935
Small Engine Repair	XXXX	5000	98800	1727	17X936
Welding/Machine Shop	XXXX	5000	98800	17XX	17X937
Cafeteria	XXXX	5000	98800	17XX	17X938
Therapeutic Massage	XXXX	5000	98800	17XX	17X939
Seminars/Workshops	XXXX	5000	98800	17XX	17X940

FUNCTION

Note: Function will be used in preparing the budget document and state reporting. No function code has been identified in PeopleSoft.

FUNCTION - A group of related activities aimed at accomplishing a major service or regulatory program for which a school district is responsible.

1. Instruction: This category includes teaching, academic administration and other activities related directly to the teaching of students, guiding the students in the educational program, and improving the quality of teaching. (0XXXX-919XX)
2. Instructional Resources: Encompassed here are all learning resource activities such as library and audiovisual aid center. Also includes instructional media, data processing, copy center, etc. (92XXX)
3. Student Services: This includes those services provided for the individual student such as student personnel, administration, admission, registration, counseling, health services, financial aid, etc. (93XXX)
4. Eliminated.
5. Eliminated.
6. General Institutional Expense: This classification includes all services benefiting the entire institution, exclusive of those chargeable directly, in total or in part, to other functional classifications. Examples of this type of expenditure are legal fees, external audit fees, general liability insurance, tuition, election expenses, interest on operation borrowing, district board, president's office and college business office. (95XXX-96XXX)
7. Physical Plant: This includes all service required for the operation and maintenance of the institution's physical facilities. Principal and interest on long-term debt is included under this function. (97XXX)
8. Auxiliary Services: This includes commercial type activities which provide services primarily for sale to students, faculty or staff. Examples are revolving accounts such as bookstore, cafeteria, vending machines, etc. (98XXX)
9. Public Service: Includes items of general public benefit such as educational television, cultural events, etc.

DEFINITIONS OF CLASSIFICATION OF EXPENDITURES

SALARIES: 5001-5099 Series

The 5001-5099 series will cover all salaries that are paid on payroll. Classification codes include 5001 through 5097.

5001: Administration

Only the following positions in the district can be coded to this salary classification: College President, Vice President for Learning, Vice President of Human Resources and Campus Administrators. These positions require WTCS certification.

5007: Departmental Deans

This code is for personnel who supervise instructional staff only. Included are the campus Instructional Operations Deans. These positions require WTCS certification.

5008: Instructional Services Operations Deans

This code is for personnel who are classified as deans who do not directly supervisor instructional staff. Included would be Dean, Student Services; Dean, Business and Community Education; Dean, Instructional Planning; and Dean, Basic Education and General Studies.

5013: Counselor

Includes student services guidance counselors or those individuals involved in the counseling field.

5031: Administrative and Managerial

Includes the district's Vice President, Administrative Services

5037: Professional Non-faculty

This code is for personnel who are in non-supervisory positions. Included would be College Advancement Associate, Disability Specialist, Career Specialist, Research Specialist, Business Analyst, and Assistant Director of Financial Aid. Also includes those individuals who perform GED and Nursing Testing, 38.14 contracting assessment, contract pre-work, etc.

Extracurricular Activities (Instructional Staff Only): Includes salaries paid to instructional staff for being an advisor or assistant to extracurricular activities. For example: Year book, student senate, OEGA, etc.

5038: Part-time Managers (Non-benefit)

This code is for part-time managers who are non-benefit eligible. Includes outreach Community Supervisors.

5039: Curriculum Development/Technical Assistance/Consulting

Includes salaries paid to an individual for curriculum development work. Included would be the campuses and community based/economic development of new programs, to include technical assistance under 38.14 contracting, and consulting services staff provide to business and agencies.

Definitions of Classification of Expenditures

5040: Honorarium Non-instruction: Employee/Instructional Travel Time/Inservice/Staff Development/Occupational Competency/Substitution/Instructor Disability Leave/Instruction No Class Taught/FTE Report Prior Fiscal Year

Employee: Includes those employees brought into a class to speak on a particular subject or a guest speaker. These employees are not listed on the course offering as an instructor.

Instructional Travel Time: Refer to Policy G-259.3, Travel Allowance for Special Instructional Assignments.

Inservice/Staff Development/Occupational Competency: Includes those individuals salaries paid while on a sabbatical leave. Includes salaries paid to instructors or supervisors who participate in an inservice/staff development activity. For ACE supervisors participating in an inservice, code to appropriate departmental organizational unit (example - 10000). Includes the salary of those individuals who participate in the occupational competency program.

Substitution: Includes those individuals who substitute for instructional personnel. Full-time/part-time staff, maximum 15 hours per course/section per instructor. Appropriate certification is required.

Instructor Disability Leave: Includes those instructors who qualify for disability leave who are absent over two weeks.

Instruction - No Class Taught/Completed: This code would be placed on payroll for an instructor who started a class that was subsequently canceled, for whatever reason (credit/non-credit).

FTE Reported Prior Fiscal Year: Includes salaries paid to an instructor whereby the FTEs were reported in the previous year.

5043: Office and Technical Support

Includes those individuals whose job descriptions would be classified within Level II and III of the support staff unit.

5044: Part-time OTS (Non-benefit)

Includes OTS who are non-benefit eligible.

5044: OTS Call Staff

Call Staff – Clerical (Project Numbers SL 17X850; Ash 17X851; NR 17X852; RL 17X853; Sup. 17X854): This code is to be used for bringing in call staff on a temporary basis, or for extending the hours of a regular OTS for clerical support services. Levels I, II and III.

5049: Non-instructional Supervisors/Coordinators

This code is for individuals who supervise professional non-faculty, office and technical support staff, custodians, etc. Includes the positions of Administrative Assistant, Facility Maintenance Supervisor, Financial Aid Director, Information Technology Director, Technical Operations Manager, Enrollment Services Manager, ITV Specialist, and Director, Learning Resources.

Definitions of Classification of Expenditures

5055: Technicians/Paraprofessionals

Includes persons classified as level I of the support staff group. Examples: Technicians, paraprofessionals, public relations, and conference center technicians.

5056: Extracurricular Activities (Non-instructional Staff)

Salaries paid to non-instructional staff for being an advisor or assistant to extracurricular activities. For example: Yearbook, student senate, Deca, art, etc.

5061: Shop Maintenance

Includes salaries to be paid to a college-wide employee for shop maintenance or equipment repair. Instructors will be paid in accordance with the master contract.

5067: Custodial

Includes those individuals responsible in maintaining the facilities and grounds.

5068: Part-time Custodial (Non-benefit)

Includes part-time custodial who are non-benefit eligible.

5068: Call Staff - Custodial

Call Staff Custodial (Projects, Ash. 17X851; NR 17X852; RL 17X853; Sup. 17X854): This code is to be used for bringing in call staff on a temporary basis, or for extending the hours of a regular custodian for custodial services.

5073: Instruction Full-time (Contract Only)

Includes instructor's hours who have a contract with the district to teach in full-time programs, and management staff who teach as part of their contract credit courses. Also includes instructors who are issued a district contract but are funded by outside funds such as Voc Ed, 38.14 contracts, etc.

5074: Instruction Part-time (Credit)

Includes instructors who teach part-time or overload for credit offerings during the academic year or summer. Includes management staff who teach credit courses as part of their contract. Includes individuals who are classified as a team teacher.

5075: Instruction Part-time (Non-credit)

Includes instructors who teach part-time or overload for non-credit offerings during the academic year or summer. Includes management staff who teach non-credit courses as part of their contract. Includes individuals who are classified as a team teacher.

5082: Honorarium Instruction – Employee (Instructor of Record Only)

Includes those employees classified as an instructor in the course offering file and paid by an honorarium. Refer to board policy G-213.

5085: Contracted Services Sold to Another District

Includes instruction contracted to another district whereby the other district registers the students.

Definitions of Classification of Expenditures

5094: Student Employee, College Work Study

Includes students working under the college work study program for the college and community services.

5097: College Retirees

Included are staff who retire from the college and receive a college monthly stipend. Function 1 staff are coded to cost center 91909. All other staff are coded to cost center 96800.

CURRENT EXPENSE 52XX-56XX

5201: Mileage/Travel/Meeting Expense

Includes mileage reimbursement at board policy rate per mile, meals, lodging, registration fees, air fares, bus fares, tips, taxi expense, etc. Also includes certain in/out-of-district and all out-of-state travel expenses. (Out-of-state expenses of this type must have prior approval from the college president or designee).

5202: Vehicle Expense/Gas & Oil

Included in this category is only the cost of gas, oil and car washes for district-owned or leased vehicles.

5210: Staff Development Expense

Included would be all costs attributed to an in-service meeting or seminar/workshop. Example: Travel, meals, lodging, registration fee, etc.

5230: Supplies - Direct Instruction

Direct instructional supplies consumed for material fee calculations includes stationery, paper products, catalog and book cards, typing supplies, writing materials, welding rods, steel, etc. A supply item is any article that is consumed in use, or loses its original shape or appearance with use. It is expendable and it is inexpensive. It includes all general supplies and materials. Also includes equipment that is valued at \$500 or less with a life expectancy of one year or less. Includes charge-back of duplication center consumable supplies (80%) distributed by on-campus FTE by location by program.

5281: Repair of Building/Site (97800)

Repair of Buildings: Included are all types of repairs to facilities. Example: Repairs to heating or electrical systems, elevators, doors, windows, etc.

Site Repair: Included would be repairs to the site. Example: Repairs to parking lots including resealing, repairs to sidewalks, replacement of shrubs, etc.

Repair of Buildings (Refurbishing) Project 17X855, Locations 1703, 1727, 1742, 1751: Includes repair to facilities that are part of a refurbishing plan to maintain facility quality.

5290: Teacher Certification

Includes teacher certification payment to the state board office.

Definitions of Classification of Expenditures

5299: Instruction – General Allocated Expenses: Equipment Repair/Minor Equipment/Furniture/ Vehicle Expense Repair/Contracted Services

Equipment Repair: Includes equipment repair, repair parts for machinery and equipment, plus labor charges by an outside source. If a staff member is retained on a part-time basis to repair a piece of equipment, salary should be charged to appropriate program area, classification code 5061, shop maintenance.

Minor Equipment: Included in this classification would be new equipment, replacement of equipment, and excess property valued at \$500 or less. The \$500 value includes purchase price plus freight and installation charges for an item or items that have a life expectancy of two years or more.

Purchase of hard disks, drives, cards, printers, etc., for upgrade of computer system. Items valued at less than \$500 each are classified as minor equipment or minor software. Those items \$500 or more each are classified as major equipment or major software.

For the purchase of parts from various vendors to build your own computer, each item less than \$500 is classified as minor equipment; \$500 or more per item is classified as major equipment.

Minor Furniture: Included in this classification would be new furniture valued at \$500 or less for items that have a life expectancy of two years or more. Example: Desk, chairs, cabinets, etc.

Vehicle Expense Repair: Included are all types of repairs to district-owned or leased vehicles. Example: Tires, tune-ups, etc.

Textbooks: Includes a book used in the study of a subject. This account is to be used only when the book is to be handed out to the student at no cost to the student, or when the book is to be used by students in the automotive or welding shops. An instructor cannot purchase a book for his/her own use under this classification except for automotive or welding shop instructors. Books for all other instructors are to be purchased through the library. Instructors will then sign out the books from the library for their own use.

Contracted Services: Includes payment for services that are provided to you. Example: Laundry services and other minor services.

5299: Non-Instructional General Allocated Expenses: Supplies/Miscellaneous/Contracted Services

Subscriptions: Includes newspapers, magazines, newsletters and other publications which are published on a regularly scheduled basis.

Supplies: Office supplies and library technical processing materials - to include stationery, paper products, catalog and book cards, typing supplies, writing materials, etc. A supply item is any article that is consumed in use or loses its original shape or appearance with use. It is expendable and it is inexpensive. It includes all general supplies and materials. Also includes equipment that is valued at \$500 or less with a life expectancy of one year or less.

Reference Materials: Reference books, CD rom, Internet or other computerized book tracking software reference materials which are new and/or replacements to the library collection. Superseded or superannuated books or CD rom reference materials should be purchased under this expenditure category.

Printing Supplies: Includes printing expenses done at a printer which would be classified as a supply item. Example: Letterhead paper, envelopes, forms, heading sheets, etc. This class code is not to be used for printing advertisement items such as brochures, posters, catalogs, etc.

Definitions of Classification of Expenditures

5299: Non-Instructional General Allocated Expenses: Supplies/Miscellaneous/Contracted Services - continued

Minor Equipment: Included in this classification would be new equipment, replacement of equipment, and excess property valued at \$500 or less. The \$500 value includes purchase price plus freight and installation charges for an item or items that have a life expectancy of two years or more.

Purchase of hard disks, drives, cards, printers, etc., for upgrade of computer system. Items valued at less than \$500 each are classified as minor equipment or minor software. Those items \$500 or more each are classified as major equipment or major software.

Minor Equipment: For the purchase of parts from various vendors to build your own computer, each item less than \$500 is classified as minor equipment; \$500 or more per item is classified as major equipment.

Equipment Repair: Includes repair parts for machinery and equipment, plus labor charges by an outside agency/vendor. If a staff member is retained on a part-time basis to repair a piece of equipment, salary should be charged to appropriate program area, classification code 5061, shop maintenance.

Minor Furniture: Included in this classification would be new furniture valued at \$500 or less for items that have a life expectancy of two years or more. Example: Desk, chairs, cabinets, etc.

Minor Audio-Visual Aids: Film and film processing supplies and services; blank videotapes and audiotapes; bulbs and related replacement parts for audio-visual equipment. Also, new and replacement audio-visual software which are communications resources that rely on a device for transmission, reproduction or enlargement to be effectively utilized or understood, and other non-print resources. Included in this category would be motion pictures, filmstrips, videotapes, audio tapes, 35 mm slide sets, microfilm, charts, maps, art work, etc. A.V. materials outside of supplies with a \$500 value or more per item must be capitalized, class code 5841 or 5843.

Minor Computer Software: A computer program or set of instructions costing \$500 or less per item which allows a computer or computer-controlled machine to perform various functions, usually related to the manipulation of data. A computer software program purchased with the original computer system. Those programs needed for the basic operations of the system are classified as major equipment. Computer software programs for instruction or administrative use such as Lotus 1,2,3 valued at less than \$500 each are classified as minor computer software.

Vehicle Expense Repair: Included are all types of repairs to district-owned or leased vehicles. Example: Tires, tune-ups, etc.

Rental of Audio-Visual Software/Aids: The rental cost of motion pictures, videotapes and other AV software.

Contracted Services: Includes payment for services that are provided to you. Example: Snow removal, laundry services and other minor services.

Postage (96600): Includes postage stamps, bulk mailings and United Parcel Service charges.

Maintenance Agreements: Included would be services for maintenance agreements on equipment. Excludes all copy machines.

Copyright Fees: Fees paid for the duplication or performance of a copyrighted work.

Definitions of Classification of Expenditures

5299: Non-Instructional General Allocated Expenses: Supplies/Miscellaneous/Contracted Services - continued

Organization Fees: Included would be any type of organization fees or dues. As a member of the organization, it is to be in the name of the college. Membership to an organization is to be educationally related to the benefit of the college, not an individual.

Medical Exam Fees: Includes those expenses incurred by district guidelines for medical exam fees of district employees.

Processing Fee Section 125: Includes the administrative expense in operating Section 125.

Rental of Equipment: Included is equipment rental. Example: Xerox machines, computer rental, and other equipment. Includes copy machine related costs such as rental, maintenance and copy charge.

Vehicle Rental: Included in this classification would be the cost of rental of a vehicle and vehicle preparation charges. Example: Rental of a driver education vehicle, and installation and removal charges for dual controls. This classification does not include vehicle repair or maintenance, or gasoline and oil costs.

Advertising/Printing: Includes payments to magazines and newspapers for printing notices, advertising for bids, and classified ads for employment of personnel. Payments to newspapers, magazines, and advertising agencies for promotional advertising, including cost of art work, displays, recruitment/other advertising (radio, TV and newspapers).

Cost of booklets, pamphlets, circulars, programs, posters, reprints, reports, bulletins, catalogs or other publications purchased directly from a publishing house, printer or private agent for advertising purposes. Payments to newspapers, advertising agencies and printers for printing of advertisements. Includes cost of art work, layout and design.

North Central: 96800 Includes the cost of the district maintaining its north central accreditation.

Program Development Expense: This would include all expenses for program development except salaries. Included would be campus and field services development of new programs. This classification code would be coded to an instructional organizational unit. Example: Supplies, postage, travel expenses, meeting expenses, etc.

5301: Honorariums/Instruction (Non-employee)

Included are lump-sum payments made to non-employees for instructional services rendered (usually made in lieu of payment of specified salary). Refer to board policy G-213.

NOTE: There is a \$1,000 limit on honorariums. When the \$1,000 limit is exceeded, prior approval of the Vice President, Human Resources is required.

Contracted Instruction: Included are expenses paid to a company or agency for providing instruction whereby the employee of the company is the primary instructor of record.

Definitions of Classification of Expenditures

5351: Honorariums/Non-instruction (Guest Speaker Non-employee)/Garbage Collection/Fire/Police Protection

Included are lump-sum payments made to non-employees for non-instructional services rendered (usually made in lieu of payment of specified salary). There is a \$1,000 limit on honorariums. When the \$1,000 limit is exceeded, prior approval of the Vice President, Human Resources is required. Refer to board policy G-213.

Included would be any charge for collection of refuse. Includes payment to the city for fire and police protection services assessed to the college.

5353: Audit/Legal/Consulting Services and Negotiations

The cost paid to an outside firm or agency for examining the financial records and documents of the district to include the preparation of the audit report. The cost of counseling services provided the district by an attorney or member of a legal staff. Includes the fee for the hiring of a consultant to provide the district an opinion or recommendation on a particular item. Includes the cost of negotiations of union contracts for the district.

5419: Rental of Space

Included are the charges for the rental of facilities.

5431: Short-term Interest

Includes the interest payments on short-term loans.

5434: Bank Service/Credit Card Fees

Includes those service charges assessed by a financial institution.

5441: Insurance/Worker's Compensation Classification

Includes district coverage of all types of general insurance. Example: Fire, liability, theft, etc. Includes district premium on its worker's compensation program.

5443: Unemployment Compensation

Includes the payment of the district's unemployment compensation liability.

5451: Utilities

Included would be all types of costs for heat and any charges for electricity. Example: Installation service charges, monthly electric service charges, heat charges, etc. Also included would be all water and sewer charges.

5455: Telephone

Includes all expenses for telephone use. Example: Installation and local service charges, long distance and credit card calls.

5501: Student Activity/Club Expense

Includes all expenses of the student senate, approved clubs and organizations of the district.

Definitions of Classification of Expenditures

5650: Graduation

Includes those expenses related to those fees collected for graduation.

5655: Minor Equipment Foundation Support

Includes the purchase of operational materials funded by the College Foundation.

5659: Prior Year Encumbrance Adjustment

Includes the adjustment of prior year encumbrance compared to actual paid current year. General, restricted, capital, and trust and agency funds only.

5661: Institutional Support

Included in this classification would be any cost of furthering the public image of the institution. Example: Meals, travel fees, alumni activities, etc.

5662: Indirect Expenses

Includes only those expenses allowed to be claimed on projects/contracts as an indirect cost.

5663: Student Center Fee

Includes college expense for student center fee at Rice Lake.

5664: Unclassified Sundry/Community Education Expenses

Includes collegewide unclassified expenses, plus community education expenses paid directly to community education programs.

CAPITAL EXPENSES 58XX

5811: Land Improvement- General

Includes those expenses incurred for new site development. Example: New sidewalks, trees, shrubs, etc.

5812: Site Improvement - Parking Lots

Includes those expenses incurred for new parking lot development or major parking lot improvement.

5821: New Buildings and Additions

Included would be construction of new facilities or additions to existing facilities.

5831: Building Remodeling

Included would be any renovation of existing facilities of \$15,000 or more per project. Example: Making two rooms into one, moving a fixed item of equipment that is considered to be a part of a building. Wiring of facilities to include electrical, data and voice is considered as building remodeling.

Definitions of Classifications of Expenditures

5832: Building Remodeling

Included would be any renovation of existing facilities of \$14,999 or less per project. Wiring of facilities to include electrical, data and voice is considered as building remodeling.

5841: New Equipment/New Furniture/Computer Software

New Equipment: Included would be the purchase price of new equipment, plus freight and installation charges for an item or items that have a life expectancy of two years or more and a value of \$5,000 or more per item.

Note: Equipment between \$500 and \$4,999 in value will be classified as equipment, non-asset account 5843. Items purchased under the amount of \$500 will be classified as minor equipment and tools.

Purchase of a computer system, plus freight, installation charges and computer software for general operations of the system valued at \$5,000 or more per item is classified as major equipment.

Purchase of hard disks, drives, cards, printers, etc., for upgrade of computer systems. Items valued at less than \$500 each are classified as minor equipment or minor software. Those items \$5,000 or more each are classified as major equipment or major software.

For purchase of parts from various vendors to build your own computer, each item less than \$500 is classified as minor equipment; \$5,000 or more per item is classified as major equipment.

New Furniture: Included would be the purchase price of new furniture, movable articles such as: Desks, chairs, cabinets, etc. that have a life expectancy of one year or more and a value of \$5,000 or more per item.

Replacement of Equipment: Included in this classification would be the cost involved in the purchase of a piece of equipment to replace another piece of equipment that has the same characteristics and function.

Note: The \$5,000 limitation applies to replacement of equipment as well as new equipment. Items under the \$500 cost would be considered minor equipment and tools.

Equipment Purchases Via Equipment Sales, Project Number 17X870: Includes equipment purchased plus freight and installation charges for items, or items which have a life expectancy of two years or more and a value of \$5,000 or more per item. Purchase from funds made available from sale of equipment items. Resale funds deposited must be spent in the fiscal year of the deposit. Sales tax of 5.5 percent is to be subtracted from the deposit. Net amount is then available for purchase of equipment.

Equipment Foundation Support, Project Number 17X871: Includes the purchase of major equipment whereby the college will be reimbursed through the WITC Foundation. This class code is a non-budgeted line item.

Audio-Visual Aids: Included would be items of \$5,000 or more in value per item such as motion pictures, filmstrips, videotapes, audiotapes, slide sets, microfilm, charts, maps, etc.

Computer Software (major): A computer system or set of instructions which cost \$5,000 or more per item, which allows a computer or a computing-controlled machine to perform various functions usually related to manipulation.

A computer program or set of instructions which allows a computer to perform various functions costing \$5,000 or more per item is classified as major; \$500 or less per item is classified as minor.

Definitions of Classifications of Expenditures

5843: Major Equipment/Furniture/Computer Software/Non-capitalized Expenditure (Non-asset)

Includes items that are to be capitalized due to borrowing requirements, but are not to be recorded as a capital asset. Example: Foundation fees, WIDS, WILM (LTC/MSTC), etc. Major equipment/computer software valued at \$500 to \$4,999 per item.

Purchase of a computer system, plus freight, installation charges and computer software for general operations of the system valued at \$500 to \$4,999 per item is classified as major equipment.

Purchase of hard disks, drives, cards, printers, etc., for upgrade of computer systems. Items valued at less than \$500 each are classified as minor equipment or minor software. Those items valued at \$500 to \$4,999 each are classified as major equipment or major software.

For purchase of parts from various vendors to build your own computer, each item less than \$500 is classified as minor equipment; \$500 to \$4,999 per item is classified as major equipment.

Replacement of Equipment: Included in this classification would be the cost involved in the purchase of a piece of equipment to replace another piece of equipment that has the same characteristics and function.

Note: The \$500 to \$4,999 per item limitation applies to replacement of equipment as well as new equipment. Items under the \$500 cost would be considered minor equipment and tools.

Equipment Purchases Via Equipment Sales, Project Number 17X870: Includes equipment purchased plus freight and installation charges for items, or items which have a life expectancy of two years or more and a value of \$500 to \$4,999 per item. Purchase from funds made available from sale of equipment items. Resale funds deposited must be spent in the fiscal year of the deposit. Sales tax of 5.5 percent is to be subtracted from the deposit. Net amount is then available for purchase of equipment.

Equipment Foundation Support, Project Number 17X871: Includes the purchase of major equipment whereby the college will be reimbursed through the WITC Foundation. This class code is a non-budgeted line item.

Audio-Visual Aids: Included would be items valued at \$500 to \$4,999 per item such as motion pictures, filmstrips, videotapes, audiotapes, slide sets, microfilm, charts, maps, etc.

Computer Software (major): A computer system or set of instructions valued at \$500 to \$4,999 per item, which allows a computer or a computing-controlled machine to perform various functions usually related to manipulation.

A computer program or set of instructions which allows a computer to perform various functions costing \$500 to \$4,999 per item is classified as major; \$500 or less per item is classified as minor.

5861: Architect Fees - Site Improvement

Includes the cost of hiring an architect to provide the college architectural services for site development.

5862: Architect Fees - Building

Includes the cost of hiring an architect to provide the college architectural services for additions or remodeling projects.

COURSE OFFERING DISTRICT LOCATION CODES

<u>MUNICIPALITY COUNTY</u>	<u>MUNICIPALITY NAME</u>	<u>MUNICIPALITY NUMBER</u>	<u>COURSE OFFERING LOCATION NUMBER</u>	<u>LOCATION NAME</u>
ASHLAND	Tn of Agenda	02002T	14	Butternut
	Tn of Ashland	02004T	3	Ashland
	Tn of Chippewa	02006T	14	Butternut
	Tn of Gingles	02008T	3	Ashland
	Tn of Gordon (2)	02010T	38	Glidden
	Tn of Jacobs	02012T	38	Glidden
	Tn of La Pointe	02014T	13	Bayfield
	Tn of Marengo	02016T	43	High Bridge
	Tn of Morse	02018T	57	Mellen
	Tn of Peeksville	02020T	14	Butternut
	Tn of Sanborn	02022T	3	Ashland
	Tn of Shanagolden	02024T	38	Glidden
	Tn of White River	02026T	3	Ashland
	Vil of Butternut	02106T	14	Butternut
	City of Ashland	02201T	3	Ashland
	City of Mellen	02251T	57	Mellen
				43
			62	Odanah

Course Offering District Location Codes

<u>MUNICIPALITY</u> <u>COUNTY</u>	<u>MUNICIPALITY NAME</u>	<u>MUNICIPALITY</u> <u>NUMBER</u>	<u>COURSE</u> <u>OFFERING</u> <u>LOCATION</u> <u>NUMBER</u>	<u>LOCATION</u> <u>NAME</u>
BARRON	Tn of Almena	03002T	88	Turtle Lake
	Tn of Arland	03004T	7	Barron
	Tn of Barron	03006T	7	Barron
	Tn of Bear Lake	03008T	42	Rice Lake
	Tn of Cedar Lake	03010T	42	Rice Lake
	Tn of Chetek	03012T	17	Chetek
	Tn of Clinton	03014T	7	Barron
	Tn of Crystal Lake	03016T	25	Cumberland
	Tn of Cumberland	03018T	25	Cumberland
	Tn of Dallas	03020T	28	Dallas
	Tn of Dovre	03022T	17	Chetek
	Tn of Doyle	03024T	42	Rice Lake
	Tn of Lakeland	03026T	25	Cumberland
	Tn of Maple Grove	03028T	7	Barron
	Tn of Maple Plain	03030T	56	Maple Plain
	Tn of Oak Grove	03032T	42	Rice Lake
	Tn of Praire Farm	03034T	95	Praire Farm
	Tn of Prairie Lake	03036T	17	Chetek
	Tn of Rice Lake	03038T	42	Rice Lake
	Tn of Sioux Creek	03040T	17	Chetek
	Tn of Stanfold	03042T	25	Cumberland
	Tn of Stanley	03044T	26	Cameron
	Tn of Sumner	03046T	26	Cameron
	Tn of Turtle Lake	03048T	88	Turtle Lake
	Tn of Vance Creek	03050T	18	Clayton
	Vil of Almena	03101T	88	Turtle Lake
	Vil of Cameron	03111T	26	Cameron
	Vil of Dallas	03116T	28	Dallas
	Vil of Haugen	03136T	42	Rice Lake
	Vil of New Auburn	03151T	17	Chetek
	Vil of Praire Farm	03171T	95	Praire Farm
	Vil of Turtle Lake (2)	03186T	88	Turtle Lake
	City of Barron	03206T	7	Barron
	City of Chetek	03211T	17	Chetek
	City of Cumberland	03212T	25	Cumberland
	City of Rice Lake	03276T	42	Rice Lake

Course Offering District Location Codes

<u>MUNICIPALITY</u> <u>COUNTY</u>	<u>MUNICIPALITY NAME</u>	<u>MUNICIPALITY</u> <u>NUMBER</u>	<u>COURSE</u> <u>OFFERING</u> <u>LOCATION</u> <u>NUMBER</u>	<u>LOCATION</u> <u>NAME</u>	
BAYFIELD	Tn of Barksdale	04002T	3	Ashland	
	Tn of Barnes	04004T	6	Barnes	
	Tn of Bayfield	04006T	8	Bayfield	
	Tn of Bayview	04008T	89	Washburn	
	Tn of Bell	04010T	22	Cornucopia	
	Tn of Cable	04012T	15	Cable	
	Tn of Clover	04014T	68	Port Wing	
	Tn of Delta	04016T	30	Delta	
	Tn of Drummond	04018T	33	Drummond	
	Tn of Eileen	04020T	54	Mason	
	Tn of Grand View	04021T	40	Grandview	
	Tn of Hughes	04022T	12	Brule	
	Tn of Iron River	04024T	47	Iron River	
	Tn of Kelly	04026T	54	Mason	
	Tn of Keystone	04028T	54	Mason	
	Tn of Lincoln (3)	04030T	54	Mason	
	Tn of Mason	04032T	54	Mason	
	Tn of Namakagon	04034T	15	Cable	
	Tn of Orienta	04036T	68	Port Wing	
	Tn of Oulu	04038T	66	Oulu	
	Tn of Pilsen	04040T	3	Ashland	
	Tn of Port Wing	04042T	68	Port Wing	
	Tn of Russell	04046T	8	Bayfield	
	Tn of Tripp	04048T	47	Iron River	
	Tn of Washburn	04050T	89	Washburn	
	Vil of Mason	04151T	54	Mason	
	City of Bayfield	04206T	8	Bayfield	
	City of Washburn	04291T	89	Washburn	
				9	Benoit-Mason
				22	Cornucopia
				38	Glidden
				64	Ondossagon
				96	Red Cliff

Course Offering District Location Codes

<u>MUNICIPALITY</u> <u>COUNTY</u>	<u>MUNICIPALITY NAME</u>	<u>MUNICIPALITY</u> <u>NUMBER</u>	<u>COURSE</u> <u>OFFERING</u> <u>LOCATION</u> <u>NUMBER</u>	<u>LOCATION</u> <u>NAME</u>	
BURNETT	Tn of Anderson	07002T	19	Grantsburg	
	Tn of Blaine	07004T	31	Danbury	
	Tn of Daniels	07006T	80	Siren	
	Tn of Dewey (2)	07008T	81	Shell Lake	
	Tn of Grantsburg	07010T	19	Grantsburg	
	Tn of Jackson	07012T	31	Danbury	
	Tn of LaFollette	07014T	36	Frederic	
	Tn of Lincoln (3)	07016T	91	Webster	
	Tn of Meenon	07018T	91	Webster	
	Tn of Oakland (2)	07020T	91	Webster	
	Tn of Roosevelt	07022T	81	Shell Lake	
	Tn of Rusk (2)	07024T	84	Spooner	
	Tn of Sand Lake (2)	07026T	91	Webster	
	Tn of Scott	07028T	84	Spooner	
	Tn of Siren	07030T	80	Siren	
	Tn of Swiss	07032T	31	Danbury	
	Tn of Trade Lake	07034T	19	Grantsburg	
	Tn of Union	07036T	91	Webster	
	Tn of Webb Lake	07038T	90	Webb Lake	
	Tn of West Marshland	07040T	19	Grantsburg	
	Tn of Wood River	07042T	19	Grantsburg	
	Vil of Grantsburg	07131T	19	Grantsburg	
	Vil of Siren	07181T	80	Siren	
	Vil of Webster	07191T	91	Webster	
				31	Danbury
				78	Big Sand Lake

Course Offering District Location Codes

<u>MUNICIPALITY</u> <u>COUNTY</u>	<u>MUNICIPALITY NAME</u>	<u>MUNICIPALITY</u> <u>NUMBER</u>	<u>COURSE</u> <u>OFFERING</u> <u>LOCATION</u> <u>NUMBER</u>	<u>LOCATION</u> <u>NAME</u>	
DOUGLAS	Tn of Amnicon	16002T	69	Poplar	
	Tn of Bennett	16004T	82	Solon Springs	
	Tn of Brule	16006T	12	Brule	
	Tn of Cloverland	16008T	21	Cloverland	
	Tn of Dairyland	16010T	29	Dairyland	
	Tn of Gordon (2)	16012T	39	Gordon	
	Tn of Hawthorne	16014T	98	Lake Nebagamom	
	Tn of Highland	16016T	11	Bruce	
	Tn of Lakeside	16018T	53	Lakeside	
	Tn of Maple	16020T	55	Maple	
	Tn of Oakland (2)	16022T	51	Superior	
	Tn of Parkland	16024T	67	Parkland	
	Tn of Solon Springs	16026T	82	Solon Springs	
	Tn of Summit	16028T	51	Superior	
	Tn of Superior	16030T	51	Superior	
	Tn of Wascott	16032T	97	Gordon	
	Vil of Lake Nebagamom	16146T	52	Lake Nebagamom	
	Vil of Oliver	16165T	51	Superior	
	Vil of Poplar	16171T	69	Poplar	
	Vil of Solon Springs	16181T	82	Solon Springs	
Vil of Superior	16182T	51	Superior		
City of Superior	16281T	51	Superior		
IRON	Tn of Anderson	26002T	45	Hurley	
	Tn of Carey	26004T	45	Hurley	
	Tn of Gurney	26006T	45	Hurley	
	Tn of Kimball	26008T	48	Kimball	
	Tn of Knight	26010T	46	Iron Belt	
	Tn of Oma	26014T	63	Oma	
	Tn of Pence	26016T	45	Hurley	
	Tn of Saxon	26018T	45	Hurley	
	City of Hurley	26236T	45	Hurley	
	City of Montreal	26251T	45	Hurley	
				46	Iron Belt
				61	Sherman

Course Offering District Location Codes

<u>MUNICIPALITY</u> <u>COUNTY</u>	<u>MUNICIPALITY NAME</u>	<u>MUNICIPALITY</u> <u>NUMBER</u>	<u>COURSE</u> <u>OFFERING</u> <u>LOCATION</u> <u>NUMBER</u>	<u>LOCATION</u> <u>NAME</u>
POLK	Tn of Alden	48002T	2	Amery
	Tn of Apple River	48004T	2	Amery
	Tn of Balsam Lake	48006T	5	Balsam Lake
	Tn of Beaver	48008T	88	Turtle Lake
	Tn of Black Brook	48010T	20	Clear Lake
	Tn of Bone Lake	48012T	36	Frederic
	Tn of Clam Falls	48014T	36	Frederic
	Tn of Clayton	48016T	18	Clayton
	Tn of Clear Lake	48018T	20	Clear Lake
	Tn of Eureka	48020T	77	St Croix Falls
	Tn of Farmington	48022T	65	Osceola
	Tn of Garfield	48024T	2	Amery
	Tn of Georgetown	48026T	23	Luck
	Tn of Johnstown	48028T	5	Balsam Lake
	Tn of Laketown	48030T	23	Luck
	Tn of Lincoln (3)	48032T	2	Amery
	Tn of Lorain	48034T	36	Frederic
	Tn of Luck	48036T	23	Luck
	Tn of McKinley	48038T	36	Frederic
	Tn of Milltown	48040T	58	Milltown
	Tn of Osceola	48042T	65	Osceola
	Tn of St Croix Falls	48044T	77	St Croix Falls
	Tn of Sterling	48046T	77	St Croix Falls
	Tn of West Sweden	48048T	36	Frederic
	Vil of Balsam Lake	48106T	5	Balsam Lake
	Vil of Centuria	48111T	16	Centuria
	Vil of Clayton	48112T	18	Clayton
	Vil of Clear Lake	48113T	20	Clear Lake
	Vil of Dresser	48116T	32	Dresser
	Vil of Frederic	48126T	36	Frederic
	Vil of Luck	48146T	23	Luck
	Vil of Milltown	48151T	58	Milltown
	Vil of Osceola	48165T	65	Osceola
Vil of Turtle Lake	48168T	88	Turtle Lake	
City of Amery	48201T	2	Amery	
City of St Croix Falls	48281T	77	St Croix Falls	

Course Offering District Location Codes

<u>MUNICIPALITY</u> <u>COUNTY</u>	<u>MUNICIPALITY NAME</u>	<u>MUNICIPALITY</u> <u>NUMBER</u>	<u>COURSE</u> <u>OFFERING</u> <u>LOCATION</u> <u>NUMBER</u>	<u>LOCATION</u> <u>NAME</u>
RUSK	Tn of Atlanta	54002T	11	Bruce
	Tn of Big Bend	54004T	92	Weyerhauser
	Tn of Big Falls	54006T	49	Ladysmith
	Tn of Cedar Rapids	54008T	87	Tony
	Tn of Dewey	54010T	87	Tony
	Tn of Flambeau	54012T	49	Ladysmith
	Tn of Grant	54014T	49	Ladysmith
	Tn of Grow	54016T	87	Tony
	Tn of Hawkins	54018T	35	Hawkins
	Tn of Hubbard	54020T	49	Ladysmith
	Tn of Lawrence	54022T	87	Tony
	Tn of Marshall	54024T	87	Tony
	Tn of Murry	54026T	11	Bruce
	Tn of Richland	54028T	87	Tony
	Tn of Rusk (2)	54030T	92	Weyerhauser
	Tn of South Fork	54032T	35	Hawkins
	Tn of Strickland	54034T	92	Weyerhauser
	Tn of Stubbs	54036T	11	Bruce
	Tn of Thornapple	54038T	49	Ladysmith
	Tn of True	54040T	87	Tony
	Tn of Washington	54042T	11	Bruce
	Tn of Wilkinson	54044T	92	Weyerhauser
	Tn of Willard	54046T	87	Tony
	Tn of Wilson	54048T	49	Ladysmith
	Vil of Bruce	54106T	11	Bruce
	Vil of Conrath	54111T	87	Tony
	Vil of Glen Flora	54131T	87	Tony
	Vil of Hawkins	54136T	35	Hawkins
	Vil of Ingram	54141T	35	Hawkins
	Vil of Sheldon	54181T	87	Tony
	Vil of Tony	54186T	87	Tony
	Vil of Weyerhauser	54191T	92	Weyerhaeuser
	City of Ladysmith	54246T	49	Ladysmith
			50	Camp Flambeau
			60	Mt. Senario

Course Offering District Location Codes

<u>MUNICIPALITY</u> <u>COUNTY</u>	<u>MUNICIPALITY NAME</u>	<u>MUNICIPALITY</u> <u>NUMBER</u>	<u>COURSE</u> <u>OFFERING</u> <u>LOCATION</u> <u>NUMBER</u>	<u>LOCATION</u> <u>NAME</u>
SAWYER	Tn of Bass Lake (2)	57002T	41	Hayward
	Tn of Couderay	57004T	24	LCO
	Tn of Draper	57006T	93	Winter
	Tn of Edgewater	57008T	10	Birchwood
	Tn of Hayward	57010T	41	Hayward
	Tn of Hunter	57012T	41	Hayward
	Tn of Lenroot	57014T	41	Hayward
	Tn of Meadowbrook	57016T	41	Hayward
	Tn of Meteor	57018T	34	Exeland
	Tn of Ojibwa	57020T	41	Hayward
	Tn of Radisson	57022T	79	Radisoan
	Tn of Round Lake	57024T	41	Hayward
	Tn of Sand Lake (2)	57026T	85	Stone Lake
	Tn of Spider Lake	57028T	41	Hayward
	Tn of Weirgor	57030T	34	Exeland
	Tn of Winter	57032T	93	Winter
	Vil of Couderay	57111T	24	LCO
	Vil of Exeland	57121T	34	Exeland
	Vil of Radisson	57176T	79	Radisson
	Vil of Winter	57190T	93	Winter
	City of Hayward	57236T	41	Hayward
				24
			75	Round Lake

Course Offering District Location Codes

<u>MUNICIPALITY</u> <u>COUNTY</u>	<u>MUNICIPALITY NAME</u>	<u>MUNICIPALITY</u> <u>NUMBER</u>	<u>COURSE</u> <u>OFFERING</u> <u>LOCATION</u> <u>NUMBER</u>	<u>LOCATION</u> <u>NAME</u>
ST CROIX	Tn of Baldwin	55002T	4	Baldwin
	Tn of Cady	55004T	37	Glenwood City
	Tn of Cylon	55006T	20	Clear Lake
	Tn of Eau Galle	55008T	4	Baldwin
	Tn of Emerald	55010T	37	Glenwood City
	Tn of Erin Prairie	55012T	27	New Richmond
	Tn of Forest	55014T	20	Clear Lake
	Tn of Glenwood	55016T	37	Glenwood City
	Tn of Hammond	55018T	86	Roberts
	Tn of Hudson	55020T	44	Hudson
	Tn of Kinnickinnic	55022T	27	New Richmond
	Tn of Pleasant Valley	55024T	86	Roberts
	Tn of Richmond	55026T	27	New Richmond
	Tn of Rush River	55028T	86	Roberts
	Tn of St Joseph	55030T	44	Hudson
	Tn of Somerset	55032T	83	Somerset
	Tn of Springfield	55034T	37	Glenwood City
	Tn of Stanton	55036T	27	New Richmond
	Tn of Star Prairie	55038T	27	New Richmond
	Tn of Troy	55040T	44	Hudson
	Tn of Warren	55042T	86	Roberts
	Vil of Baldwin	55106T	4	Baldwin
	Vil of Deer Park	55116T	20	Clear Lake
	Vil of Hammond	55136T	76	Woodville
	Vil of North Hudson	55161T	44	Hudson
	Vil of Roberts	55176T	86	Roberts
	Vil of Somerset	55181T	83	Somerset
	Vil of Star Prairie	55182T	27	New Richmond
	Vil of Wilson	55191T	37	Glenwood City
	Vil of Woodville	55192T	94	Woodville
	City of Glenwood City	55231T	37	Glenwood City
	City of Hudson	55236T	44	Hudson
	City of New Richmond	55261T	27	New Richmond

Course Offering District Location Codes

<u>MUNICIPALITY</u> <u>COUNTY</u>	<u>MUNICIPALITY NAME</u>	<u>MUNICIPALITY</u> <u>NUMBER</u>	<u>COURSE</u> <u>OFFERING</u> <u>LOCATION</u> <u>NUMBER</u>	<u>LOCATION</u> <u>NAME</u>	
WASHBURN	Tn of Barronett	65002T	81	Shell Lake	
	Tn of Bashaw	65004T	81	Shell Lake	
	Tn of Bass Lake (2)	65006T	84	Spooner	
	Tn of Beaver Brook	65008T	81	Shell Lake	
	Tn of Birchwood	65010T	10	Birchwood	
	Tn of Brooklyn	65012T	84	Spooner	
	Tn of Casey	65014T	84	Spooner	
	Tn of Chicog	65016T	59	Minong	
	Tn of Crystal	65018T	84	Spooner	
	Tn of Evergreen	65020T	84	Spooner	
	Tn of Frog Creek	65022T	59	Minong	
	Tn of Gull Lake	65024T	84	Spooner	
	Tn of Long Lake	65026T	10	Birchwood	
	Tn of Madge	65028T	81	Shell Lake	
	Tn of Minong	65030T	59	Minong	
	Tn of Sarona	65032T	81	Shell Lake	
	Tn of Spooner	65034T	84	Spooner	
	Tn of Springbrook	65036T	84	Spooner	
	Tn of Stinnett	65038T	84	Spooner	
	Tn of Stone Lake	65040T	85	Stone Lake	
	Tn of Trego	65042T	84	Spooner	
	Vil of Birchwood	65106T	10	Birchwood	
	Vil of Minong	65151T	59	Minong	
	City of Spooner	65281T	84	Spooner	
	City of Shell Lake	65282T	81	Shell Lake	
				01	Admin. Office