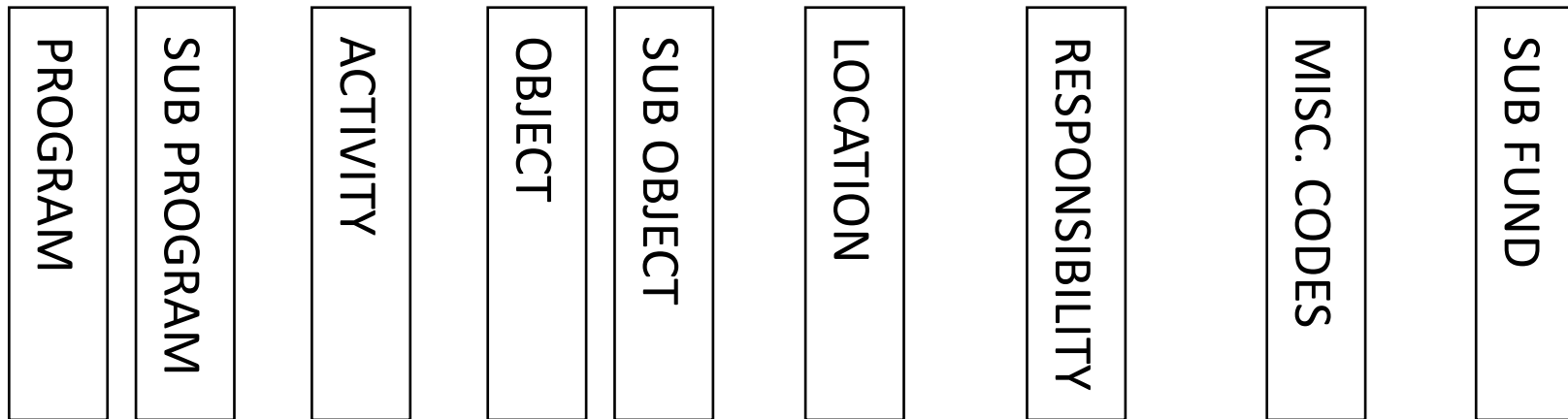


## Account Code Structure Sample

**PP SS - AA - O BBB - LLLL - RRRR - NNTT - SF**



**PPSS, AA, OBBB, LLLL & SF are state defined codes required for state reporting**

The other codes are district defined. They are not reported to the state, but only used for district budget control and reporting.

## ACCOUNTING METHODS

### FUND ABBREVIATIONS

**GF** = General Fund

**ASB** = Associated Student Body Fund

**General Fund** is your building unit budget. Yearly budgets are determined by the district office and are used for the purchase of goods or services by purchase orders. Examples of expenses; supplies, textbooks/curriculum, subscriptions, workshops, etc.

**ASB Fund** is your associated student body fund. The laws governing these funds is under the control, supervision, and approval of the board of directors, and the school district legally owns the resources accounted for in the ASB Fund. These financial resources of this fund are public resources or a public trust. These funds are for the extracurricular, non-credit benefit of the students and require student involvement in the decision-making processes.

### GENERAL LEDGER ACCOUNT MATRIX BY FUND

**GL** = General Ledger Accounts

**230** = Assets - Cash on Hand, this account is used to record all cash received prior to remitting to the county treasurer.

**240** = Assets – Cash on Deposit with County Treasurer, this account is used once bank deposits are transferred to County Treasurer.

**530** = Budgetary and Expenditure Accounts – Deductions, this account is used to record expenditures

**750** = Deferred Inflows of Resources/Unavailable Revenue - Record in this account amounts that do not represent revenues because they are not available for the current fiscal year, but which will be recognized as revenue when they become available for expenditure. Example: tuition, student fees, etc.

**819** = Fund Balance - Restricted for Fund Purposes, this account is used to record the ending fund balance. Amounts in this account are restricted to being used only for the purposes of the fund they are in.

**960** = Budgetary, Revenue, & Other Financing Source Accounts – Revenues, this account is used to record actual revenues. This account is not used for refunds of expenditures.

### GENERAL FUND REVENUES AND OTHER FINANCING SOURCE

#### 2000 Local Support Non-Tax (GL 960)

- **2100 – Tuition**
- **2131 – Secondary Vocational Education-Tuition and Fees**
- **2171 – Traffic Safety-Education Fees**
- **2173 – Summer School-Tuition and Fees**
- **2200 – Sales of Goods, Supplies, and Services**
- **2231 – Secondary Vocational Education-Sales of Goods, Supplies, and Services**
- **2288 – Child Care-Sales of Goods, Supplies, and Services**
- **2298 – School Food Services-Sales of Goods, Supplies, and Services**
- **2500 - Gifts, Grants, and Donations (Local)**
- **2600 – Fines and Damages**

In the Associated Student Body Fund, the source of all revenues is Revenue Category 2 Local Non-tax. Financial transactions in the Associated Student Body Fund are further classified into general activities for both revenues and expenditures as follows:

- **1xxx** **General Student Body**
- **2xxx** **Athletics**
- **3xxx** **Classes**
- **4xxx** **Clubs**
- **6xxx** **Private Moneys**

#### **GENERAL FUND EXPENDITURE ACCOUNT CODE STRUCTURE**

**Program Codes PP** – State Defined Codes, See Chart of Accounts for descriptions

Skyward Account Ranges titled **PPSS/Prj/Club**

**Sub Program SS** – State Defined Codes, See Chart of Accounts for descriptions. Last two digits of the Program Code

Skyward Account Ranges titled **PPSS/Prj/Club**

**Activity AA** – State Defined Codes, See Chart of Accounts for descriptions

Skyward Account Ranges titled **Actv/Type/User**

**Object O** – Describe the general nature of the goods or services required. See Chart of Accounts for descriptions

Skyward Account Ranges titled **Object/User 2**

**Location LLLL** – District Defined Building Location – See Chart of Accounts for descriptions

Skyward Account Ranges titled **Loc/Use/Yr/User**

**Responsibility RRRR** – District Defined – See Chart of Accounts for descriptions

Skyward Account Ranges titled **User 4**

**Misc Codes NNTT** – District Defined – See Chart of Accounts for descriptions

Skyward Account Ranges titled **User 5**

**Fund and Sub-Fund** – State Defined Code, See Chart of Accounts for descriptions

Skyward Account Ranges titled **Subfund**

## **EXPENDITURE CODE DESCRIPTION DETAIL**

### **PROGRAM EXPENDITURE CODES**

OSPI Determines fund subsidiary account formatting; Program-Activity-Object-Location

#### **01 Regular Instruction/Basic Education**

#### **02 Basic Education – Alternative Learning Experience (ALE)**

#### **03 Basic Education – Dropout Reengagement**

#### **31 Vocational Education Instruction – State Funded – High School**

#### **34 Middle School Career & Technical Education – State Funded**

#### **38 Vocational – Federal Funding – High School**

#### **71 Traffic Safety**

#### **73 Summer School**

#### **74 Highly Capable**

#### **79 Instructional Programs-Donations**

### **ACTIVITY EXPENDITURE CODES**

Educational programs consist of activities of a school district which are directly involved in the instruction and education of students. Detail descriptions of activity and object codes are as followed:

#### **22 Learning Resources – Library Departments**

Learning resource materials include books, film, video, pictures, charts, models, audio-visual equipment operation and other materials for aiding instruction

#### **23 Principal's Office**

Include the duties of the principal, assistant principal, vice principal, and their secretarial and clerical assistants, including attendance secretaries

#### **24 Guidance and Counseling**

Include expenditures involved in aiding pupils to assess and understand their abilities, aptitudes, and educational needs through activities such as student assessment testing. Include services with assisting pupils in increasing their understanding and use of educational and career opportunities. Includes counselor, social worker, guidance director, secretaries, registrars, and clerks.

#### **26 Health/Related Services**

Include services in the field of nurses, occupational therapists, psychologist and physical therapists.

#### **27 Teaching**

Include expenditures for classroom teachers, and teachers' aids. Do not include the costs of textbooks, electronic textbooks, instructional software, science equipment, workbooks, and similar items. These costs should be charged to Activity 33 Curriculum, if used for the development and implementation of curriculum for the school district, (see Activity 33 for detailed information).

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

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

### **28 Extracurricular**

This activity is used to record expenditures directly related to student services such as coaching, class or student activity advising, supervising student body activities and related duties, (Athletic Activities). Also include transportation expenditures for extracurricular activities that are not recorded in the ASB Fund.

### **31 Instructional Professional Development**

This activity is used to record expenditures for the instructional professional development of school district personnel.

- In-service training
- Workshops
- Conferences
- External vendors to conduct training
- Travel associated with training and professional development

### **33 Curriculum**

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

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

These costs include:

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

The purchase of electronic equipment such as tablets, computer, or e-readers should not be charged to this activity. The cost of electronic equipment that should be used in the classroom should be coded to Activity 32. The cost of teacher training in the implementation of new curriculum should not be charged to this activity. The cost of training should be charged to Activity 31.

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

## **OBJECT EXPENDITURE CODES**

Objects of expenditure describe the general nature of the goods or services required to accomplish the objectives of the program and activity.

The titles of the objects of expenditures are as follows:

### **0 Debit Transfers – Bus Trips and District FS catering**

This object is used to record all expenditures chargeable to another program, i.e. bus trips and food service catering services. The district business office enters a journal entry charging to appropriate budgets.

### **1 Credit Transfers – DO USE ONLY**

### **2 Salaries – Certificated Employees**

### **3 Salaries – Classified Employees**

### **4 Employee Benefits and Payroll Taxes – DO USE ONLY**

### **5 Supplies, Instructional Resources, and Non-capitalized Items**

### **7 Purchased Services**

### **8 Travel**

### **9 Capital Outlay**

## **USER-DEFINED FIELD 5 CODES (WITH ALLOWABLE PROGRAM (PP) COMBINATIONS)**

The last two digits of an account code are district defined. They are used for district budget control and reporting. The first digit of the last two digits of an account code represents the program number and the second digit of the last two digits of an account code represents the sub-program number. Please refer to the chart of accounts.