Account Number Structure and Detail

It is important to identify the proper account to which an item will be expensed prior to making any purchase. Doing so will ensure that proper approvals have been obtained and transactions are accounted for appropriately. This is applicable to both school paid and district paid transactions. The district uses a 13-14 digit account number, which is in the following format. It is extremely important that correct codes are used. If the correct account is not available, please either set up the account (school checkbooks) or contact the accounting department for assistance.

### Account Number Structure

<table>
<thead>
<tr>
<th>Program</th>
<th>Function</th>
<th>Location</th>
<th>Object</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXXX</td>
<td>XXX</td>
<td>XXX</td>
<td>XXX or XXXX</td>
</tr>
</tbody>
</table>

**Fund** – 2 numbers, indicates the source of funds. The fund is embedded in the account number, but it is still an important part to understand. The need to account for separate operations differently and the fact that many school district revenue sources carry legal restrictions regarding how they can be spent, have resulted in the development of fund accounting for school districts. Fund accounting emphasizes separate detailed accounting and reporting for each of the several subparts of a district, called funds, rather than accounting and reporting for the District as a whole. Significant importance is placed upon the need for the accounting system to assure that spending restrictions are met.

The district has seven funds:

- 10 - General Fund
- 21 - Student Activities (school checkbooks)
- 23 - Non K-12
- 31 - Debt Service
- 32 - Capital Projects
- 49 - Food Services
- 71 - Washington County Foundation

**Program** – 4 numbers, indicates district department or program/grant. Following is a table showing account categories for district and school programs.

<table>
<thead>
<tr>
<th>Programs used at the District</th>
<th>Programs used by Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>0500 General Classroom</td>
<td>2000 - 2199 General School / Studentbody</td>
</tr>
<tr>
<td>1xxx - 4xxx District Programs</td>
<td>2200 - 3299 Instructional Classes</td>
</tr>
<tr>
<td>5xxx State Programs</td>
<td>3300 - 3599 Clubs &amp; Other Instructional Programs</td>
</tr>
<tr>
<td>6xxx CTE Programs</td>
<td>3600 - 3699 Held for Others</td>
</tr>
<tr>
<td>7xxx Federal Programs</td>
<td></td>
</tr>
<tr>
<td>9xxx District Services / Departments</td>
<td></td>
</tr>
</tbody>
</table>
Please note, there is no correlation between program numbers used for district programs and those used for school programs.

<table>
<thead>
<tr>
<th>Programs used at the District</th>
<th>Programs used by Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>0500 - General Classroom</td>
<td>2000 - Studentbody General</td>
</tr>
<tr>
<td>1205 - General Special Education</td>
<td>3150 - Special Education</td>
</tr>
<tr>
<td>6000s - CTE</td>
<td>2500s - CTE</td>
</tr>
<tr>
<td>5610 - Drivers Education</td>
<td>2650 - Drivers Education</td>
</tr>
</tbody>
</table>

Function – 3 numbers, indicates revenue source or expense category. The following table demonstrates the typical classification of functions.

Expense Functions:
- 10x - Instruction (ALL school checkbook expenses)
- 21x - Supporting Students
- 22x - Supporting Teachers
- 23x - District Administration
- 24x - School Administration
- 25x - Business Departments
- 26x - Facilities Operation Departments
- 27x - Transportation Department
- 31x - Nutrition Services
- 4xx - Capital

Revenue Function:
- 000 - All Revenue

Location – 3 numbers, indicates location number.
- 1xx - Elementary Schools
- 3xx - Intermediate Schools
- 4xx - Middle Schools
- 7xx - High Schools
- 2xx, 5xx - Special Schools
- 8xx, 9xx - District Departments

Object – 3-4 numbers, indicates what is being purchased. The following table indicates the ranges used for objects.

Expense Objects:
- 1xx - Wages
- 2xx - Benefits
3xx - Professional Services
4xx - Property Services
5xx - Other Services
6xx - Supplies and Materials
7xx - Property and Equipment*
8xx - Debt and Miscellaneous

*Only equipment which has a per-item cost of $5,000 or higher should be coded to 7xx accounts. Equipment which costs less than $5,000 per item should be coded to 6xx accounts. Regardless of whether the purchase is coded to a 7xx account or a 6xx account, all equipment should be tagged and included in the fixed asset inventory system.

Revenue Objects:
   1xxx - Local Revenue
   3xxx - State Revenue
   4xxx - Federal Revenue

Revenues and expenditures should be coded to the proper account, regardless of whether there is a budget for the item. For example, if a school or department purchases postage but did not budget for it, the expenditure should still be coded to the proper object (532, postage, in this example). The department will need to keep their budget in line by spending less in another non-payroll budget category (i.e. supplies). A budget revision may be requested for the change by submitting a Budget Change webform for administrative approval.