

WASHINGTON COUNTY SCHOOL DISTRICT FINANCE & ACCOUNTING MANUAL

ACCOUNT CODING SYSTEM

LAST UPDATED: SEPTEMBER 2016

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.

Program	Function	Location		Object
XXXX	XXX	XXX		XXX or XXXX

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.

Programs used at the District		Programs used by Schools	
0500	General Classroom	2000 - 2199	General School / Studentbody
1xxx - 4xxx	District Programs	2200 - 3299	Instructional Classes
5xxx	State Programs	3300 - 3599	Clubs & Other Instructional Programs
6xxx	CTE Programs	3600 - 3699	Held for Others
7xxx	Federal Programs		
9xxx	District Services / Departments		

Please note, there is no correlation between program numbers used for district programs and those used for school programs.

Programs used at the District		Programs used by Schools	
0500	General Classroom	2000	Studentbody General
1205	General Special Education	3150	Special Education
6000s	CTE	2500s	CTE
5610	Drivers Education	2650	Drivers Education

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.