

WASHINGTON COUNTY SCHOOL DISTRICT FINANCE & ACCOUNTING MANUAL

DISTRICT LEDGER ACCOUNTS

LAST UPDATED: JUNE 2021

The following pages provide information for many, but not necessarily all, of the accounts shown on the "Principal's Report" in the SunGard finance & accounting system. For accounts which are tied to temporary grants, or accounts which are unique to your school, contact the Business Department to learn what rules apply.

PLEASE NOTE: As a general rule, funds may be transferred freely per the principal's discretion between the following budgets.

- 0050100XXX-514 FIELD TRIPS
- 0050100XXX-581 EMPLOYEE TRAVEL
- 1060222XXX-644 LIBRARY BOOKS
- 1060222XXX-646 AUDIO / VISUAL MATERIALS
- 1185261XXX-400 CONTRACTED SERVICES
- 1185261XXX-690 CUSTODIAL SUPPLIES
- 1185262XXX-680 MAINTENANCE SUPPLIES

In order to transfer funds, the finance secretary should submit a budget change request. Budget change requests for district ledger accounts not included in the above list may be subject to certain restrictions.

0050100XXX-514 FIELD TRIPS

Overview: Transportation & lodging for educational enrichment of students.

Examples of Allowable Expenditures: Lodging and vehicle costs, including car rentals, mileage reimbursements, and Transportations Department charges.

Do unspent funds roll over into next year's budget? Yes

Are budget changes allowed? Yes

0050100XXX-581 EMPLOYEE TRAVEL

Overview: Travel-related costs associated with employee meetings and events which take place away from the school.

Examples of Allowable Expenditures: Mileage reimbursement, car rental, per diem, lodging, airfare, conference registration fees, etc.

Do unspent funds roll over into next year's budget? Yes

Are budget changes allowed? Yes

0050100XXX-610 INSTRUCTIONAL SUPPLIES

Overview: These funds are intended to provide materials which meet most or all of the following criteria.

- The items purchased are to be used for classroom instruction. Items used for extracurricular activities should not be coded to this account.
- The items purchased are “consumables” (not permanent fixtures or equipment).
- The items purchased have a low per-item cost. As a rule of thumb, items coded to this account should have a per-unit cost no more than \$75.
- The items purchased are not expected to have a useful life of many years. In other words, the goods need to be replenished or replaced somewhat regularly.
- The items purchased are goods teachers would feel pressured to pay for using their own money if the school did not provide the materials for them.

Examples of Allowable Expenditures: pens, pencils, highlighters, whiteboard markers & erasers, scissors, rulers tape, sticky notes, staples, folders, binders, etc.

Do unspent funds roll over into next year's budget? Schools are not generally permitted to carry over unspent funds into the following year. The intent is to provide instructional supplies and materials to teachers in the year the funds are allocated.

Unspent funds are only allowed to be carried over to the next year if an exception is authorized by the Business Administrator. To request an exception, notify the Business Administrator in writing by May 1st, with an explanation of the amount of anticipated rollover, and an explanation of why the funds are not being used in the current year.

Are budget changes allowed? Funds may be freely transferred between 0050100XXX-610 Instructional Supplies and 0050100XXX-650 Technology Supplies.

Otherwise, budget changes are allowed for the Instructional Supplies account only if they increase the budget.

0050100XXX-611 ADVANCED INSTRUCTIONAL SUPPLIES

Overview: This is an advance on the next year's instructional supplies budget. This budget will be \$0 until sometime in April each year.

The intent is to enable schools to make purchases of items in the spring that require advanced purchasing in order to have delivery by the beginning of the upcoming school year or to have supplies purchased and stored for the next school year.

Elementary schools receive an advance of 25% of the upcoming year's instructional supplies allocation. Secondary schools receive an advance of 10% of the upcoming year's allocation.

Examples of Allowable Expenditures: Same as instructional supplies account (0050100XXX-610)

Do unspent funds roll over into next year's budget? Yes, unspent funds will roll over into the instructional supplies budget (0050100XXX-610) in the following year.

Are budget changes allowed? Budget changes are allowed only if they increase the budget for this account.

0050100XXX-612 SCHOOL CHECKING ACCOUNT

Overview: This account should be used for all purchases that are paid with school-level funds, but which require a District purchase order & check because the purchase is for \$5,000 or more.

Direct bills will also be charged to this account when a check is to be sent into the District Office from the school, regardless of the dollar amount.

Credit card statements will be charged to the school check account if the District has not received the receipts & actual accounts to be charged by the deadline. Once the information has been received, the school check account will be credited and the correct accounts will be charged.

The school is responsible for auditing this account monthly & sending checks into the District Office. If the account shows a balance, the school will know that money is due to the District. If this account is not cleared promptly, continued use will be denied.

Schools which have converted to purchase cards, and which no longer have their own separate checking account, should no longer code any purchases to this account.

Examples of Allowable Expenditures: Hotel bills for school clubs, Principal credit cards, & large purchases made with school funds.

Do unspent funds roll over into next year's budget? Yes.

Are budget changes allowed? Schools are not allowed to submit budget changes for this account.

The WCSD Business Department may record budget changes for substitute teacher costs that the school elects to cover with funds in the school's checking account.

0050100XXX-641 TEXTBOOKS

Overview: Books & other non-consumable materials used as classroom texts.

Examples of Allowable Expenditures: Books, manipulatives, blocks, classroom kits, level reading libraries, etc. A software purchase or online subscription would be allowed so long as it constitutes a significant portion of the instructional vehicle for a given course, subject, or grade level.

Do unspent funds roll over into next year's budget? Yes

Are budget changes allowed? Budget changes are generally allowed only if they increase the budget for this account.

The District is required to spend a certain percentage of the total budget on textbooks each year. Any budget change which would reduce the textbooks budget, and reallocate funds to be used towards something else, must have prior approval from the WCSD Business Administrator. For example, if a principal wishes to use textbooks money to purchase Chromebooks or tablet computers, they should follow the process outlined below in the 0050100XXX-650 Technology Supplies section.

0050100XXX-650 TECHNOLOGY SUPPLIES

Overview: Schools do not receive an annual allocation for this account. This means most schools will have a \$0 budget in this account in most years. You will see a budget amount for this account only if your school has recorded a budget change to move funds from the 0050100XXX-610 instructional supplies budget. The technology supplies account is intended to be used for items which are typically used in conjunction with technology-related hardware or software, and which meet most or all of the following criteria.

- The items purchased are to be used for classroom instruction. Items used for extracurricular activities should not be coded to this account.
- The items purchased are “consumables” (not permanent fixtures or equipment).
- The items purchased have a low per-item cost. As a rule of thumb, items coded to this account should have a per-unit cost no more than \$75 [1].
- The items purchased are not expected to have a useful life of many years. In other words, the goods need to be replenished or replaced somewhat regularly.
- The items purchased are goods teachers would feel pressured to pay for using their own money if the school did not provide the materials for them.

Examples of Allowable Expenditures: Toner, flash drives, CDs, basic calculators, etc.

Do unspent funds roll over into next year's budget? Schools are not generally permitted to carry over unspent funds into the following year. The intent is to provide instructional supplies and materials to teachers in the year the funds are allocated.

Unspent funds are only allowed to be carried over to the next year if an exception is authorized by the Business Administrator. To request an exception, notify the Business Administrator in writing by May 1st, with an explanation of the amount of anticipated rollover, and an explanation of why the funds are not being used in the current year.

Are budget changes allowed? Funds may be freely transferred between 0050100XXX-610 Instructional Supplies and 0050100XXX-650 Technology Supplies.

Otherwise, budget changes are allowed for the Technology Supplies account only if they increase the budget, or if the Business Administrator has given prior authorization for the budget change [1].

In certain situations, the Business Administrator may authorize a school use textbooks money to purchase Chromebooks or computers or tablet with a per-item cost in excess of \$75. In those situations, the school would follow this process:

1. Email the Business Administrator to receive written approval to use the Textbooks money for technology.
2. Submit a budget change to move funds from 0050100XXX-641 Textbooks to 0050100XXX-650 Technology Supplies. Include the email response from the Business Administrator as an attachment to the budget change request.
3. Once the budget change has been approved and recorded in BusinessPlus, the technology supplies budget may then be used to purchase the Chromebooks/Computers/Tablets.

Absent the Business Administrator's approval, purchases should have a per-unit cost of no more than \$75.

1052100XXX-132 E.Y.E. SUBSTITUTES

Overview: Funds are allocated based on the number of EYE teachers at each school. Schools are expected to stay within their annual budget.

Examples of Allowable Expenditures: Substitutes for EYE teachers who attend special meetings or go on learning walks or school visits.

Do unspent funds roll over into next year's budget? No.

Are budget changes allowed? Budget changes are allowed only if they increase the budget for this account.

1145100XXX-610 SECONDARY MUSIC SUPPLIES (grades 7-12)

1145100XXX-641 ELEMENTARY MUSIC SUPPLIES (grades K-6)

Overview: Supplies and materials to enhance the music programs in each school.

Examples of Allowable Expenditures: Small musical instruments, sheet music, etc.

Do unspent funds roll over into next year's budget? No.

Are budget changes allowed? Budget changes are allowed only if they increase the budget for this account.

1185100XXX-435 EDUCATIONAL EQUIPMENT REPAIR

Overview: Repair of all school equipment except designated copiers & duplicators that will be maintained by the District.

Examples of Allowable Expenditures: Repairs of computers, fax machines, copiers, overhead projectors, etc.

Do unspent funds roll over into next year's budget? No.

Are budget changes allowed? Budget changes are allowed only if they increase the budget for this account.

1185100XXX-436 COPIER REPAIR

Overview: Repair of the designated duplicator and copiers. The procedure is to create a purchase order before the repair work happens, and make sure to identify the copier being repaired by serial number in the description field.

THIS IS A DISTRICT-CONTROLLED ACCOUNT. THE SCHOOL DOES NOT CONTROL THIS ACCOUNT. ANY UNUSED FUNDS WILL NOT ROLL OVER TO THE NEXT YEAR, AND THE SCHOOL IS NOT HELD RESPONSIBLIE IF COSTS GO OVER BUDGET.

	<u>Leased Copier</u>	<u>Purchased Copiers</u>	<u>Purchased Duplicator</u>
High Schools	1	3	1
Middle Schools	1	2	1
Interm. Schools	1	1	4
Elem. Schools	X	2	2
Elem. Phase I	X	2	1
Millcreek	1	2	X
Enterprise High	1	2	1
Springdale	X	1	X

Do unspent funds roll over into next year's budget? No

Are budget changes allowed? No

1185100XXX-442 RENTAL OF EQUIPMENT

Overview: This account is for the lease of the large copy machine.

THIS IS A DISTRICT-CONTROLLED ACCOUNT. ANY UNUSED FUNDS WILL NOT ROLL OVER TO THE NEXT YEAR, AND THE SCHOOL IS NOT HELD RESPONSIBLE IF COSTS GO OVER BUDGET.

Examples of Allowable Expenditures: Leased copier.

Do unspent funds roll over into next year's budget? No

Are budget changes allowed? No

5331100XXX-610 GIFTED & TALENTED SUPPLIES

Overview: Allowable purchases are subject to the approval of the WCSD Gifted & Talented coordinator. Funding allocations for each school are determined on an annual basis.

Examples of Allowable Expenditures:

Do unspent funds roll over into next year's budget? No

Are budget changes allowed? No

5335100XXX-XXX AT-RISK STUDENT PROGRAM ACCOUNTS

Overview: THIS PROGRAM IS APPLICABLE TO ELEMENTARY SCHOOLS ONLY. The funding for this program is overseen by the Millcreek principal. Elementary schools will be notified of the amount of At-Risk funds they will receive at the beginning of each school year. The school will then submit a plan to the Millcreek principal stating how the school would like to use their At-Risk funds for the current school year. At-Risk funds may be used for travel, supplies, and/or equipment related specifically to the At-Risk program.

Examples of Allowable Expenditures: Conference registration, vehicle mileage, meal per diem, hotel, paper, pencils, pens, rulers, scissors, and other instructional materials.

Do unspent funds roll over into next year's budget? No

Are budget changes allowed? Budget adjustments to accounts in program 5335 must have a net zero effect on the school's total allocated funds in program 5335. In other words, budget changes can only shift funds between the school's accounts in program 5335; funds may not be transferred to another program.

All budget changes are subject to the approval of the Millcreek principal.

5420XXXXXX-XXX TRUST LANDS ACCOUNTS

Overview: All accounts will be set up in accordance to the plan developed by the community council and approved by the Board and State office. Any variations to plans must be resubmitted to the Board for approval.

Examples of Allowable Expenditures: Different for each school.

Do unspent funds roll over into next year's budget? Yes.

However, in order to ensure funds are spent in the year they are allocated, the state limits carryover to 10% of the school's allocation.

If a school's carryover exceeds the 10% limit, the school must provide an explanation for why the carryover exceeds the limit, and the school risks losing some of the carryover if the state does not accept the school's justification.

Are budget changes allowed? Budget adjustments to accounts in program 5420 must have a net zero effect on the school's total allocated funds in program 5420.

In other words, budget changes can only shift funds between the school's Trust Lands budgets; budget changes are not allowed to increase a Trust Lands budget and decrease a non-Trust-lands budget (or vice versa).

Budget changes must fit within the Trust Lands plan, by Board approval.

5678XXXXXX-XXX TSSA ACCOUNTS

Overview: All accounts will be set up in accordance to the plan developed by the school and approved by the Board. Any variations to plans must be resubmitted to the Board for approval.

Examples of Allowable Expenditures: Different for each school.

Do unspent funds roll over into next year's budget? Yes.

However, in order to ensure funds are spent in the year they are allocated, the Board limits carryover to 10% of the school's allocation.

If a school's carryover exceeds the 10% limit, the school must provide an explanation for why the carryover exceeds the limit, and the school risks losing some of the carryover if the state does not accept the school's justification.

Are budget changes allowed? Budget adjustments to accounts in program 5678 must have a net zero effect on the school's total allocated funds in program 5678.

In other words, budget changes can only shift funds between the school's TSSA budgets; budget changes are not allowed to increase a TSSA budget and decrease a non-TSSA budget (or vice versa).

Budget changes must fit within the TSSA plan, by Board approval.

6XXXXXXX-XXX CTE PROGRAM ACCOUNTS

Overview: All program numbers in the 6000 range are administered by the CTE director. These funds are for the direct use of the vocational programs, and are subject to rules and restrictions which will be determine and communicated by the CTE department.

Examples of Allowable Expenditures: Fabric, wood, clay, & other equipment & supplies for use in CTE programs. All CTE purchases are subject to CTE director's approval.

Do unspent funds roll over into next year's budget?

Are budget changes allowed? Any transfers within the vocational programs are subject to the approval of the CTE director.

7811XXXXXX-XXX TITLE 1 PROGRAM ACCOUNTS

Overview: Title 1 schools are designated by the District Board on an annual basis. Schools qualify for consideration based on the percentage of low-income students enrolled at the school. All Title 1 accounts are overseen by the Title 1 director.

Do unspent funds roll over into next year's budget? Federal regulations limit the percentage of Title 1 funds the District as a whole may carry over from one year to the next. The Title 1 director will determine the total amount of unspent funds Title 1 schools are allowed to carry over from year to year.

Are budget changes allowed? Any transfers within the Title 1 accounts are subject to the approval of the Title 1 director. Budget changes may be allowed from one Title 1 account to another, but budget changes must have a net zero effect on the school's total Title 1 funding.

9090100XXX-XXX GAME ADMINISTRATION ACCOUNTS

Overview: THIS ACCOUNT IS FOR MIDDLE SCHOOLS AND HIGH SCHOOLS ONLY. Game administration costs (wages and benefits) must be paid through the WCSD payroll department. These costs are coded to program 9090. The school is responsible for covering these costs.

Examples of Allowable Expenditures: Ticket takers, scoreboard, etc.

Do unspent funds roll over into next year's budget? Yes

Are budget changes allowed? No

9300XXXXXX-XXX WCSD FOUNDATION ACCOUNTS

Overview: These accounts are made up of donations received from community members to be used by a specific school. The Foundation funds are accounted for by the foundation secretary, who communicates with schools throughout the year to notify the school of the available balance. If the funds have been earmarked for certain uses by the donor, the school must use those funds for that purpose only.

Examples of Allowable Expenditures: The allowable use of Foundation funds will differ from school to school, and is dependent on the donor's intent, as well as on the need of each school.

Do unspent funds roll over into next year's budget? Yes

Are budget changes allowed? No

1060222XXX-644 LIBRARY BOOKS

Examples of Allowable Expenditures: Books, videos, periodicals & other resource media materials to be held in the school media centers.

Do unspent funds roll over into next year's budget? Yes

Are budget changes allowed? Yes

1060222XXX-646 AUDIO / VISUAL MATERIALS

Examples of Allowable Expenditures: Media materials, audio tapes, wall displays, supplies to repair books, projectors, computers and other equipment to be used in the school media centers.

Do unspent funds roll over into next year's budget? Yes

Are budget changes allowed? Yes

5810222XXX-644 LEGISLATIVE SUPPLEMENTAL LIBRARY BOOKS

Overview: The funds are allocated to the schools by the Technology & Media Director. Schools receive their annual allocation after the Utah State Office of Education releases its mid-year legislative financial update (usually in January or February). Schools will only have access to their prior carryover until the new year funds are made available.

Examples of Allowable Expenditures: Books and subscriptions (hardbound or electronic) for school libraries.

Do unspent funds roll over into next year's budget? Yes

Are budget changes allowed? No

0050240XXX-327 ACCREDITATION

Overview: THIS ACCOUNT IS ONLY FOR HIGH SCHOOLS AND MIDDLE SCHOOLS. The account is used for expenses related to the accreditation team visit and process.

Examples of Allowable Expenditures: Transportation, per diem, hotel, etc.

Do unspent funds roll over into next year's budget? No

Are budget changes allowed? No

0050240XXX-582 SUMMER CONFERENCES

Overview: Travel expenses for the annual UASSP or UAESP summer Principal's and Vice Principal's conference. Administrators may decide to attend an alternative summer conference use up to the allotted funds.

Examples of Allowable Expenditures: Conference registration, transportation, per diem, and hotel.

Do unspent funds roll over into next year's budget? No

Are budget changes allowed? Budget changes are allowed only if they increase the budget for this account.

0050240XXX-583 ROTATION CONFERENCES

Overview: The District pays for principals and assistant principals to attend a national or local conference once every three years. The school will receive funding in this account only in years when the principal or assistant principal is scheduled to attend a conference. The District will only reimburse up to the budgeted amount.

Examples of Allowable Expenditures: Conference registrations, transportation, per diem, and hotel.

Do unspent funds roll over into next year's budget? If a principal does not attend a conference during their appointed year, they may roll these funds to the following year. It is the responsibility of the principal or assistant principal to notify the Business Administrator in order to get approval to postpone their conference and ensure that the budget rolls into the next year.

Are budget changes allowed? No

0050240XXX-584 ACTIVITY & ATHLETIC TRAVEL

Overview: THIS ACCOUNT IS FOR HIGH SCHOOLS ONLY. The account is for expenses for administrative travel during the school year related to athletics.

Examples of Allowable Expenditures: Transportation, per diem, and hotel.

Do unspent funds roll over into next year's budget? No

Are budget changes allowed? Budget changes are allowed only if they increase the budget for this account.

9000240XXX-584 ATHLETIC TRAVEL

Overview: THIS ACCOUNT IS MIDDLE SCHOOLS AND HIGH SCHOOLS ONLY. This account is provided out of the recreation levy fund to assist in the cost of High School activity administrative supervision. The District requires administrators to attend activities when students and parents are involved. We especially ask that administrators attend region activities. The UHSAA requires attendance at state tournaments.

Examples of Allowable Expenditures: Transportation, per diem, and hotel.

Do unspent funds roll over into next year's budget? No

Are budget changes allowed? If a school exceeds its budget in this account, the excess expenses will be applied against the Activity Trips (account 0050240XXX-584).

1185261XXX-400 CONTRACTED SERVICES

Overview: Expenses related to contracting outside of the District for repair services. Costs related to services provided by consultants or presenters should not be charge to this account.

Examples of Allowable Expenditures: Plumbers, electricians, phone repair, etc.

Do unspent funds roll over into next year's budget? Yes

Are budget changes allowed? Yes

1185261XXX-690 CUSTODIAL SUPPLIES

Overview: Supplies necessary to keep the building interior clean for the current fiscal year. District staff can write purchase orders by school approval only.

Examples of Allowable Expenditures: Tissue paper, paper towels, cleaning products and supplies, nuts and bolts, floor finish, can liners, etc.

Do unspent funds roll over into next year's budget? Yes

Are budget changes allowed? Yes

1185262XXX-680 MAINTENANCE SUPPLIES

Overview: Supplies and materials need to maintain the building and current school grounds. The district maintenance department can write purchase orders using this account with school approval only. Small parking lot and playground repairs should be charged to this account. District grounds crew will take care of valve replacements, but the school should replace the sprinkler heads. Ground beautification should not be charged to this account.

Examples of Allowable Expenditures: Light bulbs, sprinkler heads, etc.

Do unspent funds roll over into next year's budget? Yes

Are budget changes allowed? Yes

5315279XXX-514 EXTRA TRAVEL / FIELD TRIPS

Overview: These funds were given to the schools to help pay for the costs increases passed down from transportation in an attempt to charge the actual cost of running a school bus. This account can only be used for student educational travel.

Elementary and intermediate schools receive no new allocation, but they are allowed to carry over unspent funds from prior years.

Middle schools are allowed to carry over unspent funds from prior years. Annual allocations for middle schools is determined by dividing a lump sum amount among middle schools according to enrollment numbers.

High schools receive a set dollar amount each year, plus carryover from the prior year.

Examples of Allowable Expenditures: Bus rental, suburban, or vehicle mileage.

Do unspent funds roll over into next year's budget? Yes

Are budget changes allowed? Budget changes are allowed only if they increase the budget for this account.

9200400XXX-610 CAPITAL OUTLAY SUPPLIES

Overview: This account is for equipment purchases that are no longer required to go through the priority process. The intent is for these funds to be budgeted by school administration so that all upcoming needs can be met. Technology, vocational, and music equipment will still be approved on a District-wide priority basis.

Examples of Allowable Expenditures: Custodial equipment, furniture, athletic equipment, and other equipment purchases that would not be recorded in 9200400XXX-650 or 9200400XXX-739. Equipment coded to this account should have a per-item cost of less than \$5,000.

Do unspent funds roll over into next year's budget? Yes

Are budget changes allowed? Budget changes are allowed only between this account and the other Capital Outlay accounts in program 9200.

9200400XXX-650 CAPITAL OUTLAY TECHNOLOGY

Overview: This account is for equipment purchases that are no longer required to go through the priority process. The intent is for these funds to be budgeted by school administration so that all upcoming needs can be met. Technology, vocational, and music equipment will still be approved on a District-wide priority basis.

Examples of Allowable Expenditures: Desktop computers, monitors, laptops, Chromebooks, tablets, printers, keyboards, cables, and other technology-related equipment with a per-item cost of less than \$5,000.

Do unspent funds roll over into next year's budget? Yes

Are budget changes allowed? Budget changes are allowed only between this account and the other Capital Outlay accounts in program 9200.

9200400XXX-739 CAPITAL OUTLAY EQUIPMENT

Overview: This account is for equipment purchases that are no longer required to go through the priority process. The intent is for these funds to be budgeted by school administration so that all upcoming needs are met. Technology, vocational, and music equipment will still be approved on a District-wide priority basis. Any unused funds will roll into the next fiscal year.

Examples of Allowable Expenditures: Equipment purchases where the per-item cost is \$5,000 or higher.

Do unspent funds roll over into next year's budget? Yes

Are budget changes allowed? Budget changes are allowed only between this account and the other Capital Outlay accounts in program 9200.