



Budget Review — *Dept and School OM*

FQA (*Fully Qualified Account*)

- 15 digits
- 5 parts, each separated by a dash
 - State Defined:
 - Sub Fund (2)
 - State Program (2)
 - **Activity (2)** – most commonly misunderstood part
 - District Defined
 - Location (3)
 - Key Type (6)
- Example for school
 - 10-01-**27**-101-081000
- Example for department
 - 10-55-**31**-571-644500



Activity Code Review

- Refer to the handout from the OSPI Accounting Manual
 - Review of activity codes in the 20's and 30's series
 - 21 – Supervision (*departments only*)
 - Central office staff and supplies used by them
 - 22 – Learning Resources
 - School library staff and items purchased for use in library
 - 23 – ~~Principals Office~~ Schoolwide (*schools only*)
 - Management and coordination of school unit
 - Shredding, communication tools, banners, postage, school improvement planning
 - 24 – Guidance and Counseling
 - School counseling staff and supplies used by them



Activity Code Review (cont)

- **25 – Pupil Management and Safety**
 - Crossing guards, playground and lunchroom supervisors, bus aids, pupil security and their communication tools, supplies used by student or adult crossing guards
- **26 – Health and Related Services**
 - HRA, nurses, OT, SLP, PT, psychologists, audiologists
 - Their support staff and equipment and supplies they use
- **27 – Teaching (instruction)**
 - Expenditures of instructing students in a teacher-student learning situation
- **28 – Extracurricular**
 - Activities before or after the regularly scheduled school day
 - Athletics, clubs, activities, transportation



Activity Code Review (cont)

- **31 – Instructional Professional Development**
 - Trainings, workshops, conferences, collaborations and other activities related to the ongoing growth and development of instructional personnel
 - Substitutes, registration fees, charges from external vendors to conduct training, mode of travel, lodging
- **32 – Instructional Technology**
 - Computers and other classroom technology (equipment and hardware) and peripheral equipment
 - *Chrome books/laptops, printers, headphones*
- **33 – Curriculum**
 - Development and implementation of curriculum
 - New and replacement textbooks
 - Electronic textbooks (including annual licensing or subscription fees)
 - Instructional software (including annual licensing or subscription fees)
 - Math manipulatives/workbooks
 - Sheet music

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Object Code Cheat Sheet

- Commonly uses codes by both schools and most departments
 - *Please review the common use column*

Questions?



Special Purpose Budgets

Special purpose budgets are used to manage revenues collected by schools from any source, or for managing specific funding provided by the district over your discretionary allocations. We have two categories of these accounts:

- **Eligible for Carryover:** These accounts will carryover year to year; remaining surplus balances at the end of the fiscal year, will be rolled over and reflected as a budget amount the following year. Remaining deficit balances will be deducted from your building balance.
 - The driving factor in the creation of a special purpose account is either the purpose for the revenue (ie: field trips) or the donor (ie: PTA, EPSF) if the purpose is multiple.
 - Purpose account, such as field trips, can have revenue from any source posted to it, kid money, PTA, misc donations
 - Specific donor accounts such as PTA, will be PTA revenue only but could be for classroom grants, new equipment, or for “needs determined by the principal”; you would also use this account for reimbursement for copies
 - It is important for the office manager to know the purpose of each account and ensure expenditures that post to these accounts align with the revenue received



Special Purpose Budgets, cont

- Ideally these accounts should have a zero balance at the end of each year
- The expectation this year is that schools with large accumulated balances should have a plan for spending down.
- **Not Eligible for Carryover:** These accounts are typically additional funds provided by the district for a specific purpose, or the EPSF Classroom Grants. Generally surplus balances at the end of each fiscal year will not roll over to the next, deficit balances will be deducted from your building balance.
 - EPSF Classroom grants
 - Balances over \$20 must be refunded to the Foundation
 - Teachers can ask to have their award carried forward to the next fiscal year if circumstances did not allow them to use the grant for the intended purpose.

Questions?