SECTION 3.2 – ASB ACCOUNT CODES

ACCOUNT CODE OVERVIEW:
All financial transactions concerning the ASB fund need to be coded according to a state defined coding system. Account codes for ASB consist of the Fully Qualified Account (FQA) Code and the Object Code.

FQA CODE:
The FQA Code is 15 digits long and is made up as follows:

- Fund (2 digits):   40
- Program (2 digits):   00
- Activity (2 digits):   00
- Location (3 digits):
    221   Evergreen MS
    222   North MS
    223   Heatherwood MS
    224   Eisenhower MS
    225   Gateway MS
    331   Cascade HS
    332   Everett HS
    333   Henry M. Jackson HS
    334   Sequoia HS

- Type Code (6 digits):
    001000   Series is for general student body accounts or activities
    002000   Series is for athletics
    003000   Series is for classes
    004000   Series is for clubs
    006000   Series is for private money – charitable fundraising money

OBJECT CODE:
The Object Code is 5 digits long and tells you what kind of transaction it is – revenue or expenditure:

- Revenue object code:
    30000 – Revenue

- Expenditure object codes:
    40000 – Payroll timesheets
    55000 – Supplies
    57000 – Contractual services
    58000 – Travel
    59000 – Capital outlay – purchase of equipment

LISTINGS OF EACH ASB'S ACCOUNT CODES:
There are many different uniquely defined activities within the above series of activity classifications, at each of the ASB's at each school. Schools may wish to run a current listing of their active clubs/activity clubs in the ASB and maintain that listing for a point of reference. (*See Section 11 – ASB Financial Reports for guidance on how to run a report of your schools ASB account codes, and/or contact the accounting office (ext. 4170) or budget office (ext. 4155) for assistance.)*

ADDING A NEW ASB ACCOUNT/ACTIVITY/CLUB CODE:
The budget office defines new activity club codes for ASB in the district's financial software system. However, certain procedures at the school level including student approval, need to be in place before a new code may be created or added. Contact the budget office at ext. 4157 for assistance if a new account code is needed. See also Section 3.3 "New Clubs" for guidance.

SUMMARY:
The school location number paired with an activity classification along with an object code is what will make up a complete ASB account code.

EXAMPLES:

Example 1:
ASB card revenues for JHS are coded to: 40-00-00-333-001006-30000
      333:        JHS's location code
      001006:   ASB card activity code
      30000:   Means that it is revenue

Example 2:
ASB yearbook sales revenues for EHS are coded to: 40-00-00-332-001066-30000
      332:        EHS's location code
      001066:   Yearbook activity code
      30000:   Means that it is revenue

Example 3:
ASB boys' soccer team at CHS purchased soccer balls and coded them to: 40-00-00-331-002507-55000
      331:        CHS's location code
      002507:   Boy's soccer activity code (in the athletic series of accounts)
      55000:   Means that it is supplies