



SUPERINTENDENT OF PUBLIC INSTRUCTION

Randy I. Dorn Old Capitol Building · PO BOX 47200 · Olympia, WA 98504-7200 · <http://www.k12.wa.us>

August 18, 2011

() Action Required
(X) Informational

ADDENDUM TO BULLETIN NO. 004-11 SCHOOL APPORTIONMENT AND FINANCIAL SERVICES

TO: Educational Service District Superintendents
Chief School District Administrators
Assistant Superintendents for Business and/or Business Managers

FROM: Randy I. Dorn, State Superintendent of Public Instruction

RE: 2011–12 School District Accounting Manual Addendum Materials

CONTACT: Daniel Lunghofer, Supervisor School District/ESD Accounting
(360) 725-6303; Daniel.lunghofer@k12.wa.us
Agency TTY: (360) 664-3631

Purpose

Since its publication in January 2011, some changes have become necessary to the *Accounting Manual for Public School Districts in the State of Washington (Accounting Manual)* for the 2011–12 school year. The implementation of new expenditure codes presented in the *Accounting Manual* has required additional formal guidance. The purpose of this bulletin is to provide school districts with this additional guidance in the form of an addendum to the 2011–12 *Accounting Manual*.

Effective Date

The effective date of this bulletin is September 2011, and the changes are applicable to the school district fiscal year beginning September 1, 2011.

Guidance Overview

This guidance covers the following topics:

1. Attachment A makes changes to the allowable object expenditure codes within Activity 32.

ADDENDUM TO BULLETIN 004-11 SAFS

Page 2

August 18, 2011

2. Attachment B covers the addition of Type Code 35 within the Capital Projects Fund for the purposes of recording Instructional Technology purchases within that fund.
3. Attachment C covers miscellaneous errata not corrected in the *Accounting Manual*.

Assistance

If you would like additional information, please contact Daniel Lunghofer at (360) 725-6303, or Daniel.lunghofer@k12.wa.us. The agency TTY number is (360) 664-3631. This information is also available on the agency website at <http://www.k12.wa.us/safs>.

FINANCIAL RESOURCES

Shawn Lewis
Chief Financial Officer

SCHOOL APPORTIONMENT AND FINANCIAL SERVICES

JoLynn Berge
Director

RD:dsl

Attachments

OSPI provides equal access to all programs and services without discrimination based on sex, race, creed, religion, color, national origin, age, honorably discharged veteran or military status, sexual orientation including gender expression or identity, the presence of any sensory, mental, or physical disability, or the use of a trained guide dog or service animal by a person with a disability. Questions and complaints of alleged discrimination should be directed to the Equity and Civil Rights Director at (360) 725-6162, or P.O. Box 47200 Olympia, WA 98504-7200.

Attachment B

BACKGROUND

When the 2011–12 *Accounting Manual* was published, the only fund that had a specific code for recording the purchase of Instructional Technology was the General Fund. After publications, many districts asked about coding in the Capital Projects Fund as they utilize capital levies to purchase technology.

GUIDANCE

In Chapter 6 Expenditure Accounts, on page 6-62, add the following Type Code for Capital Projects Funds:

35 Instructional Technology

Record expenditures for the purchase or installation of instructional technology in classrooms. Expenditures to be recorded in this Type Code are computers and other classroom-based technology such as printers, projectors, document cameras, smart boards, and other peripheral equipment. Software costs that are required for the purchase and installation of new instructional technology may also be charged to this Type Code. The costs for installation of new equipment and preparing the equipment for use may be charged to this Type Code. Once instructional technology has been purchased and placed into service within the district, all future related expenditures shall be charged to the General Fund using the appropriate expenditure codes in that fund.

Attachment C

ERRATA

- 1) In Chapter 6 Expenditure Accounts, on page 6-41, under Subsidiary Account Format, the structure for the Transportation Vehicle Fund should be changed to Type-Object.
- 2) In Chapter 6 Expenditure Accounts, on page 6-21, change the second paragraph under Activity 22 Learning Resources to read:

Operations performed under this activity include, but are not limited to, film inspection; audio-visual equipment operation; storing and dispensing of audio-visual materials and equipment; development of films, charts, models, and other materials for aiding instruction; and other activities which have as their purpose the improvement of learning through the use of pictures, films, tapes, or other media. Include such services as those of the audio-visual consultant, film inspector, film librarian, projectionist, programmer, graphic artist, librarians, and catalogers, and their secretarial, clerical, and other assistants. Include services, equipment, and materials designed to provide learning through the use of television or radio. Include such services as script writing, planning, and recording broadcast programs. In terms of personnel it includes the director, projectionist, scriptwriter, camera operator, and secretarial, clerical, and other assistants. The operation of computers previously recorded in this activity should now be recorded in Activity 32 Instructional Technology.
- 3) In Chapter 6 Expenditure Accounts, on page 6-22, delete the last sentence under Activity 27 Teaching, which reads "Include expenditures for training teachers for their teaching functions."