

2008–2009 School District Accounting Manual

Detail of changes

Chap	Sec	Page	Description of changes	Remove pages:	Insert pages:
		Cover	Updated dates for 2008.	Cover	Cover
		Inside Cover	Updated dates for 2008.	Inside Cover	Inside Cover
		Member	Updated with new members.	Member	Member
All	All	All	Formatting, typo corrections, capitalized all fund names, and pagination.		
1		10	Added guidance for Donated Capital Assets, Donated Non-Capital Assets (Voluntary Nonexchange Transactions), and Donated Services.	10-11	10-11
1		15	Added clarification for nonreciprocal interfund activity. Added a reference to Chapter 3, Section 9, page 2, for additional information on nonreciprocal interfund transfers.	15	15
1	All	All	Due to pagination changes this chapter should be reprinted in its entirety.	All	All
2		4	Added guidance on budgeting for deductible revenues. Changed formatting on bulleted list of revenue accounts.	4	4
3	8	6	Added guidance on Local Option Capital Assets Lending (LOCAL).	6	6
3	9	1, 2, 3	Clarified and added guidance on Interfund Transactions (i.e., interfund transfers that were formerly known as residual equity transfers).	1-3	1-3
3	10	1	Revised paragraph pertaining to filing interlocal governmental agreements, per RCW 39.34.040.	10	1
3	All	All	Due to pagination changes this chapter should be reprinted in its entirety.	All	All
4	2	TOC	Added *** to GL 510, 515, 520, 540, and 900 to indicate optional budgetary GL's.	i-iii	i-iii
4	2	2, 4	Added *** to GL 510, 515, 520, 540, and 900 in the Matrix and added *** to the legend. Added a line for GL 530 in PPTF and PTF for Deductions.	2, 4	2, 4
4	3	8, 9, 10, 11	Added *** to GL 510, 515, 520, 540, and 900 description and indicated these are optional budgetary accounts. Added description for GL 530 for PPTF and PTF, Deductions. Revised guidance for GL 535 and 536 to include budget and actual.	8, 9, 10, 11	8, 9, 10, 11
4	3	18	Revised guidance for GL 810.	18	18

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4	3	24	Removed GL 905, added *** to GL 900, and added Additions to PPTF and PTF in GL 960.	i-iv	i-iv
4	All	All	Due to pagination changes this chapter should be reprinted in its entirety.	All	All
5	TOC, 2, & 4	ii, 2, & 6, 8, 10	Added Revenue Accounts 3121, 4134, and 4175.	TOC ii, Sec 2,pg , & Sec 4, pgs 6, 8, 10	TOC ii, Sec 2,pg , & Sec 4, pgs 6, 8, 10
5	2	2-5	Revised revenue accounts to add and correct the levy base revenues.	2-5	2-5
5	4	4	Revised the guidance in Revenue Account 2299 to delete reference to ASB reimbursement.	4	4
5	4	5	Added language in revenue account 2500, Gifts, Grants, and Donations (Local)–“For information on recording PPTF additions, see Chapter 9, Section 9.”	5	5
5	4	6	The wording in Addendum to Bulletin No. 025-07 for revenue account 3121 was not consistent to other revenue descriptions in the Accounting Manual. Verbiage in Revenue Account 3121 was revised from the Addendum for consistency.	6	6
5	4	All	Due to pagination changes Section 4 should be reprinted in its entirety.	All	All
6	TOC, 2, 3, 4, 6		Added Expenditure Accounts 34 and 75.	All	All
6	4	1, 2	Updated the Note on page 1 and revised the description of programs 21, 24, and 26.	1, 2	1, 2
6	5	7	Activity 52, Operations–Added the sentence “Vehicle fuel costs should be charged to Object 5 under this activity.”	7	7
6	5	9	Changed the Activity Code Description for “custodians and heating engineers” to “personnel.”	9	9
6	5	10	Activity 65, Utilities–Added the sentence “Utility costs may not be charged to any program in which this activity is not allowable.”	10	10
6	6	3	Added the word “fuel” to Transportation, Parts, and Lubricants and a new bullet for Vehicle Fuel Costs to the list of allowable expenditures in Object 5.	3	3
6	6	6	Added “(not including vehicle fuel – see Object 5)” to Energy Services in the list of allowable expenditures in Object 7.	6	6
6	6	25, 26	Corrected matrix for programs 88 and 98 to display which objects are closed.	25, 26	25, 26

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6	9	3	Added a paragraph under type code 30, Equipment, to read: "Motor vehicles licensed to be operated on the road are not charged to the Capital Projects Fund. Pupil transportation vehicles are charged to the Transportation Vehicle Fund. All other vehicles are charged to the General Fund."	3	3
6	9	3	Under type code 32, Additional–Deleted "except motor vehicles" and the sentence "Motor vehicle is defined as any vehicle licensed to be operated on the roadway."	3	3
6	9	4	Under type code 63, Other–Added "such as election costs."	4	4
6	All	All	Due to pagination changes this chapter should be reprinted in its entirety.	All	All
7	All	All	Revised references to budgetary GL's 510, 515, 520, 540, and 900 as optional budgetary accounts. Deleted GL 905.	All	All
7	4, 13		Moved journal entries for the Regular Method of Advance Bond Debt Refunding and Crossover Method of Advance Bond Debt Refunding to Section 13.		
7	14	All	Added new section– LOCAL Journal Entries.	All	All
7	All	All	Due to pagination changes this chapter should be reprinted in its entirety.	All	All
8	10,11	1	Removed outdated reference to (GPFS) under Certificates of Award.	1	1
8	15	All	Revised SEFA section per SAO request.	All	All
9	TOC, 4		Changed the guidance for GL 510, 520, 540, and 900, optional budgetary accounts.		
9	6	1	Added guidance for the Transfer of State Forest Revenue from the Debt Service Fund to the Capital Projects Fund.	1-2	1-2
9	7	2, 3	Added and clarified the guidance for Capital Projects Fund Allowable Expenditures by Revenue Source.	2, 3	2, 3
9	7	6	Added guidance for Technology Expenditures and Capital Projects Fund Transfers. This replaced the guidance under Technology Systems, which was deleted.	6-7	6-7
9	All	All	Due to pagination changes this chapter should be reprinted in its entirety.	All	All
10	All	All	Due to multiple changes on pages 3, 4, 7, 8, 10, and 11, this chapter should be reprinted in its entirety.	All	All

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Appendix A	Glossary of Terms	17	Removed "(Q&A)" from Custodial Credit Risk.	17	17
Appendix A	Glossary of Terms	64	Removed the reference to (2) and (3) in WAC 392-172-035 under Special Education.	64	64
Appendix E	New	All	Added Appendix E for Addendum to Bulletin No. 025-07. This entire Appendix should be printed.	All	All