

JORDAN SCHOOL DISTRICT
Patrice A. Johnson, Ed.D., Superintendent of Schools
West Jordan, Utah

Intradistrict Communication

Date: January 29, 2019

To: Middle and High School Principals and Administrative Assistants

From: John Larsen, Business Administrator
Dan Ellis, Director of Accounting, Budgets, and Audits
Jason Mott, Accountant/Internal Auditor

Subject: **Textbook Transfers**

This is a reminder that textbook fees need to be transferred out of the activity fee account and into the 9080 textbook account. The Financial Accounting Manual states on page 30:

“Because textbook fees are part of the registration fee, a journal entry must be made to transfer revenue from the activity account (program 2160) to the textbook account (program 9080) by debiting 21 R xxx 2160 1800 999 and crediting 21 R xxx 9080 1805 999 for the amount of the textbook fee times the finalized October 1 enrollment. In May, the accounting department will generate a memo to indicate the total dollar amount of textbook fees to be sent to the district by multiplying the textbook fee by the October 1 enrollment count. For convenience purposes, this amount is offset by fee waivers to be reimbursed by the district. Typically, the school will issue a check to the district for the net amount of these items. Any remaining balance (positive or negative) should be moved to the general account (program 2000).”

Also, attached are instructions to issue a check for the textbook fees when the billing statements are sent out in May. If you have questions or need assistance, please call Jason Mott at (801)567-8388.

Thank you.