

**Cambridge Public Schools**

**Chart of Accounts - FY06-07**

Issued: March 1,2006

Financial Operations Office



## Peoplesoft Chart of Accounts Structure

### 1. General Fund Expenditures

The General Fund operating budget is based upon the four coding structures listed below. All financial transactions (e.g. Budget allocations, Requisitions, Purchase Orders, Service Agreements, Payroll payments) must be coded with the all four of these codes.

<u>Account Code</u>	<u>Fund Code</u>	<u>Organization/ Department Code</u>	<u>Program Code</u>
<i>(Item or Service Purchased)</i>	<i>(Source of Funding)</i>	<i>(Combination of Organizational Unit (AU) and Program (Purpose or Activity))</i>	<i>(Purpose or Activity)</i>

**Example:** A requisition for the purchase of instructional materials for a Baldwin School kindergarten class, with funding coming from the General Fund budget, should be coded as follows:

<b>55103</b>	<b>15000</b>	<b>810110</b>	<b>110</b>
<b>Instructional Materials</b>	<b>General Fund</b>	<b>Baldwin Kindergarten</b>	<b>Kindergarten</b>

a.) First digit "5" is a constant	"15000" is code for all Gen. Fund exp.	a.) First digit "8" is a constant	a.) Same as Last 3 digits of the "Org/Dept" Code
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Notes:

b.) Last 4 digits identify the detail account classification

b.) 2nd and 3rd digits represent the Accountable Unit Code (10 = Baldwin)

c.) Last three digits represent the Prog. Code (110 = Kindergarten)

### 2. Statutory Appropriation Categories and Account Codes

The School Department budget is adopted and approved by the City Council in four major "Statutory Appropriation Categories" based on account codes. Listed below are the account code series and corresponding Statutory Category descriptions. Refer to Appendix A for a complete listing of account codes.

<u>Account Code Series</u>	<u>Statutory Category Description</u>
51000 Series	Salaries, Wages & Fringe Benefits - (S&W)
52000 through 55999 Series	Other Ordinary Maintenance (OOM)
57000 Series	Travel & Training - (T&T)
58000 Series	Extraordinary Expenditures (EE)

For the administrator responsible for managing a budget, the significance of Statutory Categories is as follows;

1) Transfer of funds between Statutory Categories must be formally approval by the School Committee, City Manager and City Council. The School Department submits such transfer requests thru the School Committee 3-4 times each year. In the interim, small statutory category transfers within school or department budgets are facilitated by the Financial Operations Office, and accumulated for later submission to the School Committee.

2) An administrator may "reallocate" items in their budget within a Statutory Category, without requiring the above approvals. Example: reallocate from Textbooks (account code 55106) to instructional materials (account code 55103) - both are within the "OOM" Statutory Category.

### Appendix A - Account Codes

Statutory Category	Account Code	Account Code Description
<b>SALARIES AND WAGES (51000 Series)</b>		
	51100	Permanent Salaries/Wages
	51111	ADMINISTRATION SALARIES AND WAGES
	51112	TEACHER SALARIES AND WAGES
	51113	CUSTODIAL SALARIES AND WAGES
	51114	FOOD SERVICE SALARIES/WAGES
	51115	CLERICAL SALARIES AND WAGES
	51116	FULL/TIME PARAPROF. AIDES SALARIES/WAGES
	51117	OTHER FULL-TIME SALARIES AND WAGES
	51118	PART-TIME AIDES SALARIES AND WAGES
	51200	Temporary Salaries/Wages
	51201	TEMPORARY SALARIES AND WAGES PROFESSIONAL
	51202	TEMPORARY SALARIES AND WAGES OTHER
	51203	SUBSTITUTE TEACHERS DAY-TO-DAY
	51204	EXTENDED TERM SUB TEACHERS
	51300	Overtime Salaries/Wages
	51301	OVERTIME/PEAKLOAD REQUIREMENT
	51400	Longevity/Attendance Incentives Salaries/Wages
	51410	ATTENDANCE INCENTIVE
	51413	LONGEVITY/SCHOOL
	51500	Other Salaries/Wages
	51503	GRIEVANCE PAYMENTS
	51504	WORKERS COMPENSATION PAYMENTS/SCHOOL
	51505	SABBATICAL PAYMENT/SCHOOL
	51700	Employee Benefits
	51710	HEALTH INSURANCE
	51720	DENTAL INSURANCE
	51730	PENSIONS
	51731	MTRB PENSION
	51750	MEDICARE
	51760	CLOTHING ALLOWANCE
	51770	FRINGE BENEFITS
	51999	PAYROLL SUSPENSE, CONTROL AND RESERVES

## Appendix A - Account Codes

Statutory Category	Account Code	Account Code Description
<b>OTHER ORDINARY MAINTENANCE (Supplies, Services &amp; Materials)</b>		
<b>(52000 thru 55000 Series)</b>		
<b>52000 Property Related Expenses</b>		
	52100	Energy
	52102	FUEL
	52103	POWER/ELECTRICITY
	52104	NATURAL GAS
	52400	Repairs and Maintenance - Service
	52404	ROOF REPAIRS
	52407	BRICKWORK/MASONRY SUPPLIES/SERVICES
	52409	GROUNDS/FENCING SERVICES/SUPPLIES
	52410	PAINTING SERVICES
	52411	WINDOW/GLASS SERVICES/SUPPLIES
	52412	HVAC CONTRACTED SERVICES
	52700	Rentals and Leases
	52702	FACILITIES RENTAL
	52703	EQUIPMENT RENTAL
	52900	Other Property Related Services
	52902	MOVING SUPPLIES/SERVICES
	52904	CUSTODIAL SUPPLIES/CLEANING SERVICES
	52905	EXTERMINATION SERVICES
	53000	Professional Services
	53100	Professional and Technical Services
	53101	PROFESSIONAL & TECH SERVICES
	53102	LEGAL SERVICES
	53104	ENGINEERING SERVICES
	53200	Tuition
	53201	TUITION TO OTHER SCHOOLS
	53300	Pupil Transportation
	53301	CONTRACTED TRANSPORTATION To/From SCHOOL
	53302	FIELD TRIPS (including expenses)
	53400	Communication
	53402	TELEPHONE
	53403	ADVERTISING
	53404	REPRODUCTION/PRINTING
	53405	POSTAGE
	53800	Other Purchased Services
	53802	ENVIRONMENTAL SERVICES
	53803	SECURITY SERVICES
	53804	ATHLETIC SERVICES
	53805	UNEMPLOYMENT BENEFITS
	53807	INSURANCE
	53806	MBTA/TRANSPORTATION

### Appendix A - Account Codes

Statutory Category	Account Code	Account Code Description
<b><u>OTHER ORDINARY MAINTENANCE (Supplies, Services &amp; Materials) Cont.</u></b>		
	54200 Office Supplies	
	54201	OFFICE SUPPLIES
	54300 Repairs and Maintenance - Supplies	
	54303	PLUMBING SUPPLIES
	54306	CARPENTRY SUPPLIES/DOORS
	54308	ELECTRICAL SUPPLIES
	54312	HVAC SUPPLIES
	54321	EQUIPMENT MAINTENANCE
	54399	MISCELLANEOUS MAINT SUPPLIES/MATERIALS
	54800 Motor Vehicle Supplies/Services	
	54802	MOTOR VEHICLE REPAIR
	54803	GASOLINE & OIL
	54900 Food Supplies	
	54902	FOOD SUPPLIES
55000 Education Supplies		
	55100 Education Supplies	
	55102	TESTING MATERIALS
	55103	INSTRUCTIONAL MATERIALS
	55104	ATHLETIC SUPPLIES
	55106	TEXT BOOKS, BOOKS & PERIODICALS
	55107	INSTRUCTIONAL SERVICES
	55200 Medical Supplies	
	55201	MEDICAL/SURGICAL SUPPLIES/SERVICES
	55800 Other Supplies	
	55802	COMPUTER SUPPLIES
	55803	GRADUATIONS SERVICES/CEREMONIES
	55804	COMPUTER SOFTWARE
	55806	MISCELLANEOUS SUPPLIES
	55808	INDIRECT COST

## Appendix A - Account Codes

Statutory Category	Account Code	Account Code Description
<b><u>TRAVEL AND TRAINING</u></b>		
57100-57300	Travel/Training	
	57101	BUSINESS TRAVEL
	57105	WORKSHOP STIPENDS/PROFESSIONAL DEV STIPENDS
	57202	TRAINING/EDUC/CONFERENCE ATTENDANCE
	57301	PROFESSIONAL AFFILIATIONS/MEMBERSHIPS/PUBLICATIONS
57600	Judgments	
	57601	COURT JUDGEMENTS/DAMAGE SETTLEMENTS
	57602	LUMP SUM SETTLEMENTS WORKER'S COMP (W/C)
	57604	EMPLOYEE MEDICAL SERVICES/EXPENSES (W/C)
<b><u>EXTRAORDINARY EXPENDITURES (Equipment/Debt Service &amp; Capital Projects)</u></b>		
58000	Furniture, Equipment & Fixed Assets	
58300	Plant	
	58302	ENERGY CONSERVATION EQ/LEASE
58500	Equipment & Furniture	
	58501	CAPITAL EQUIPMENT/FURNITURE
	58502	COMPUTER NETWORK/TELECOMMUNICATIONS
	58504	NEW EQUIPMENT/MOTOR VEHICLE
	58550	COMPUTER EQUIPMENT/HARDWARE
58800	Major Maintenance/Capital Projects	
	58802	CLERK OF WORKS
	58803	PLUMBING
	58804	ROOFS
	58805	FLOORS
	58806	DOORS & GENERAL CARPENTRY
	58807	BRICKWORK/MASONRY
	58808	ELECTRICAL
	58809	GROUNDS
	58810	PAINTING
	58811	WINDOWS
	58812	CEILINGS
	58813	ASBESTOS REMOVAL
	58814	INSULATION PROJECTS
	58815	PLUMBING
	58816	BOILERS
	58817	ENERGY CONTROLS
	58818	HVAC
	58819	SECURITY SYSTEMS
58900	Fixed Assets	
	58920	GENERAL CONSTRUCTION CONTRACT
	58925	ENGINEERING SERVICES
	58930	BUILDING DEMOLITION
	58935	ARCHITECTURAL SERVICES
	58940	PROJECT MANAGEMENT
	58945	SURVEYS AND TESTS
59100	Debt Service Principal Payments	
	59102	DEBT SERVICE - PRINCIPAL
	59202	DEBT SERVICE-INTEREST

### Appendix B - Accountable Unit Codes

Accountable Units are the second and third digits of the Peoplesoft Organization code. The codes identify the organizational unit (e.g. school, department, office, cost center) under which financial resources are managed.

<u>Code</u>	<u>Description</u>	<u>Code</u>	<u>Description</u>
<b><u>Elementary Schools</u></b>			
10	Baldwin School	<b><u>Operations and Business Services</u></b>	
13	Haggerty School	65	Family Resource Center
15	Amigos School	67	Safety and Security
17	King School	80	Purchasing
18	King Open School	81	Payroll
20	Morse School	82	Food Services
21	Peabody School	83	Plant Operations and Maintenance
23	Tobin School	85	Transportation
24	Fletcher/Maynard Academy	87	Accounts Payable
25	Graham & Parks School	88	Financial Operations
27	Kennedy/Longfellow	92	Management Information Systems (MIS)
28	Cambridgeport School		
<b><u>Secondary Schools</u></b>			
30	Cambridge Rindge and Latin School-General	<b><u>School District Management Offices</u></b>	
31	Learning Community C (CRLS)	62	Executive Director of Curriculum
32	Learning Community R (CRLS)	66	Affirmative Action/EEO
33	Learning Community L (CRLS)	69	Student Achievement and Accountability
35	Learning Community S (CRLS)	71	* Thorndike Street Admin. Offices
36	High School Extension Program	86	Legal Counsel
72	* Solomon Transportation Career Ctr	90	Public Information
73	Rindge School of Technical Arts (RSTA)	91	Elementary Education
75	* War Memorial	93	Deputy Supt. for Teaching and Learning
<b><u>Curriculum / Learning Support Offices</u></b>			
40	Language Arts Coordinator	94	Chief Operating Officer
41	Primary Education	95	Executive Director/Chief Financial Officer
42	Science Coordinator	96	Superintendent of Schools
43	Social Studies Coordinator	97	School Committee
44	Modern Language Coordinator	98	Human Resources
48	Mathematics Coordinator	99	Fixed Assets/Systemwide Accounts
49	Health, Phys. Educ. & Athletics Coord.		
51	Educational Technology Coordinator		
52	Office of Special Education		
53	Visual & Performing Arts Coordinator		
54	Library Media Services Coordinator		
56	Curriculum Implementation		
57	Multi-Cultural Educ. Coordinator		
58	Bilingual Education		
59	Title I Office		

\* Used for Plant Maintenance building expenses only

## Appendix C - Program Codes

The Program code is the fourth, fifth and sixth digits of the Peoplesoft Organization code as well as the Program code

<u>Code</u>	<u>Description</u>	<u>Code</u>	<u>Description</u>
<b><u>Elementary (Pre K - 8) Education Programs</u></b>		<b><u>Secondary Education Programs (continued)</u></b>	
109	Home-Based Early Childhood Education	<b>Occupational Educ. (RSTA) Programs</b>	
110	Kindergarten	253	RSTA - General Instructional Support
111	Early Childhood Resource Specialists	254	RSTA - Management and Supervision
115	Grades 1-8 Basic Skills Instructional	257	RSTA - Business Education
117	Computer Education	258	RSTA - Information Technology
120	Science (systemwide)	259	RSTA - School to Careers/Work Study
124	Modern Languages	260	RSTA - Automotive
126	Physical Education	261	RSTA - Commercial Design
128	Art	262	RSTA - Graphic Arts
129	Dramatic Arts	266	RSTA - Electronics
130	Music	270	RSTA - Bio Technology
131	English Language Learner Program	272	RSTA - Media Arts
132	Bilingual/ESL Education	274	RSTA - Carpentry
137	Health and Safety Education	276	RSTA - Computer Programming
138	Reading	278	RSTA - Health Careers
142	Library/Media	279	RSTA - Culinary Arts
144	Elementary Student Support Services	281	RSTA - Technology Support
147	Elementary Extended Day	282	RSTA - Engineering
148	Elementary General Instructional Support	285	RSTA - Pre-Engineering
149	Elementary Parent Support Services	288	RSTA - Career Counseling
150	Elementary School Mgt. and Supervision	290	RSTA - Cooperative Education
155	Elementary School Improvement Plans		
<b><u>Secondary (9 - 12) Education Programs</u></b>		<b><u>Special Education Programs</u></b>	
210	Language Arts	305	Vision
212	Mathematics	310	Home Instruction/ Home Tutoring
214	Science	315	OT/PT
216	Social Studies	320	Speech/Language
217	Computer Education	325	Behavior Support Services
218	Modern Language	328	Bilingual Special Education
222	Art	330	Academic Strategies Support
224	Music	335	Inclusionary Support
226	Physical Education	340	Self-Contained Academic Instruction
228	Bilingual Education	350	Moderately Developmentally Delayed
230	Home Economics	355	Medical Services
232	Day Care Program	360	Mental Health/Diagnostic
234	Health and Safety	365	Team Chairs
238	Dramatic Arts	370	Adaptive/Assistive Technology
240	Visual & Performing Arts - General	372	Day Tuitions
242	Guidance	374	Residential Tuitions
244	Library Media	375	Office of Special Education Mgt. and Supervision
246	Student Services	380	Resource Room
247	Secondary Extended Day	385	Special Education Summer Program
249	Parent Support Services	390	Home Based Early Childhood - Spec. Ed.
250	Secondary General Instructional Support	395	Pre - School Special Education
251	Secondary Curriculum Development and Instruction		
252	Secondary School Management and Supervision		
255	Secondary School Improvement Plans		

**Programs (continued)**

<u>Code</u>	<u>Description</u>
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**Summer Programs**

410	Elementary Summer Programs
415	Secondary Summer Programs
428	Secondary Bilingual Summer Programs
432	Elementary Bilingual Summer Program

**Adult and Continuing Education**

560	Adult and Continuing Education
561	Driver Education

**Curriculum & Learning Support Programs**

620	General Curriculum Support
621	Science Admin. & Curriculum Supervision
622	Physical Ed. Admin & Curriculum Supv.
626	Bilingual Admin. & Curriculum Supervision
627	Library Media Admin. & Curriculum Supv.
628	Language Arts Admin. & Curriculum Supv.
629	Social Studies Admin. & Curriculum Supv.
630	Teachers Resource Center
631	Cable Television
633	Modern Language Admin. & Curriculum Supv
635	Mathematics Admin. & Curriculum Supv.
637	Ed. Technology Admin. & Curriculum Supv.
638	Multi-Cultural Ed. Admin. & Curriculum Supv.
640	School Volunteers Program
642	Primary Education Administration
650	Middle Schools Program Development
651	Title I Program Administration
652	Visual & Performing Arts Admin & Curriculum Supv.
660	Staff Development
670	Grants Development

<u>Code</u>	<u>Description</u>
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**Central Support Services Programs**

710	Purchasing
715	Accounting and Budgeting
720	Payroll
725	Accounts Payable
780	Management Information Systems (MIS)
893	Family Resource Center

**School Support Service Programs**

730	Food Services
740	Plant Maintenance/Operations
745	Custodial Operations
747	Plant Maintenance Projects
750	Transportation - Regular Bus
755	Transportation - Special Needs (In-City)
760	Transportation - Special Needs (Tuitioned-out)
770	Safety and Security Services

**District Management Programs:**

810	Public Information
815	Research and Assessment
835	Human Resources
837	Employee Benefits
840	Deputy Superintendent for Teaching and Learning
845	Executive Director of Curriculum
850	Chief Operating Officer
860	Executive Director/Chief Financial Officer
865	Legal Services
870	Superintendent - School District Management
871	Student Achievement and Accountability
880	School Committee
890	Affirmative Action
895	Debt Service
898	Systemwide Accounts

**Athletic Programs**

901	Athletics
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