

FY 2012 ADMINISTRATIVE GUIDE TO FINANCIAL PROCEDURES

Budget Section

	Page
Budget Development Calendar	1
Budget Allocations	2
Budget For Staff	2
Budget For Supplies and Materials	4
School Improvement Plan Budgets	5
Professional Development Plan Budgets	5
Budget Accounting Structure	7
Procedures For Expending Budgeted Funds	9
Budget Monitoring	10
Over-Expenditure Monitoring	10
Managing Your Budget By Statutory Category	11
Expenditure Status Report	12
Tips For Managing Your Budget	14
Tracking Service Agreement Expenditures	14
District Instructional Materials Reimbursement	15
Frequently Asked Questions	16
Glossary of Terms	18
Contact Information	20
Appendix	
Accountable Units	22
Programs	23
Account Codes	25

BUDGET

The CPS is a well funded district and employs a school-based/department based management philosophy. School budgets include funding for permanent staff, allocations for the purchase of materials and supplies, and discretionary funds known as School Improvement Budgets. This means that you have a certain amount of flexibility in spending your budget in ways that best meet the needs of your school or department. Each school principal and department administrator is responsible for managing a fiscal year budget, which provides funding for permanent staff salaries and for the purchase of all necessary materials, supplies and services. The CPS fiscal year (FY) is July 1 through June 30.

As a principal (or department administrator) you are accountable for the financial resources you use to carry-out your school's or department's work. You must follow the City of Cambridge and Cambridge Public School District's financial policies and procedures for:

- ✓ Hiring staff,
- ✓ Purchasing goods (e.g. textbooks, instructional materials, office supplies, and field transportation) and services (e.g. outsides consultants), and
- ✓ Requesting attendance to and reimbursement for staff training and travel.

The following sections provide information about how the annual budget is developed; how you go about expending your budget; and how to monitor your expenditures.

BUDGET DEVELOPMENT CALENDAR

The Cambridge Public Schools (CPS) annual budget development process encompasses approximately 6-months each year. It begins each year in October with the School Committee adoption of Budget Guidelines and ends with the School Committee vote of adoption in early April.

Principals and department administrators are important partners in developing the budget for the upcoming fiscal year. Each year all budgets are reviewed to ensure that resources are allocated in ways that support the School Committee Guidelines. Principals and department administrators review and adjust allocations to the various programs within the school or department and work with the district to address any additional needs. The chart below summarizes the various milestones in the annual budget development process.

CPS BUDGET DEVELOPMENT CALENDAR	
October & November	<ul style="list-style-type: none"> • School Committee develops and adopts Budget Guidelines • City sets CPS Revenue Budget for upcoming fiscal year • Chief Financial Officer updates Five Year Financial Forecast
December	<ul style="list-style-type: none"> • Budget Orientation with Schools and Departments. • Principals meet with staff and School Councils to discuss School priorities
January	<ul style="list-style-type: none"> • CFO and other senior administrators meet with each Principal, and Department Administrator to review budget and staffing plans. • School and Department Budget Requests are due.
February	<ul style="list-style-type: none"> • Superintendent and Cabinet review budget. • Superintendent discusses priorities with Principals and identifies reduction/reallocation options.
March	<ul style="list-style-type: none"> • Superintendent presentation of Proposed Budget to School Committee. • Public Hearing on Budget.
April	<ul style="list-style-type: none"> • School Committee adopts budget.

BUDGET ALLOCATIONS

Each school or department is allocated funds to its General Fund budget for staff salaries, and for the purchase of various supplies, materials and services. For schools, enrollment is the key determinant for the allocation of staff and for funds allocated for the purchase of materials/supplies/services. In addition, an enrollment based formula is used to calculate allocations for School Improvement Plan and Professional Development Plan budgets.

BUDGET FOR STAFF

Permanent salaries and benefits comprise almost 80% of the CPS General Fund Budget. Each school and department’s budget for salaries is based on the budgeted permanent positions allocated to the school or department. For most departments, these budgeted positions change only occasionally as a result of either budget reductions or new budget initiatives. Salary funding for schools is also based on budgeted positions. The number and type of positions at each school are reviewed each

year and adjusted based on enrollment needs. As a result, the number of staff assigned to a particular school may vary from year to year. The chart below summarizes the staff allocation formulas for elementary schools.

Elementary School Staffing (Permanent Salaried Positions)	
Position	Staffing Requirement
Kindergarten Teachers	One per 20 students
Teachers Grades 1-8	One per 25 students
Aides (general education)	One per kindergarten classroom, plus one hour aide time per 13 students in grades 1-8
Specialists (art, music, physical education & health, world language)	Based on number of classes in each school
Librarian	One per building
Early Literacy Interventionist	One per school
Instructional Coaches	One math coach and one English Language Arts coach per school
Technology Assistant	One per school
ESL/SEI Staff	Based on student population at each school. This staffing may vary from year-to-year at the discretion of the Bilingual Coordinator, based on the student population.
Special Education	Each school has one psychologist and one adjustment counselor. SPED teachers, specialists, and aides are allocated to each school based on student population and IEP requirements. This staffing may vary from year-to-year at the discretion of the Director of Special Education, based on student population.
Custodians	Two to four per building, depending on size.
Cafeteria Staff	Cooks, cashiers, and lunchroom aide allocation based on school size.

BUDGET FOR SUPPLIES, MATERIALS AND SERVICES

School Budgets

The Elementary and High School budgets for supplies, materials and services are allocated using a *per pupil allocation* formula based on enrollment (number of students) and student population (Free/Reduced lunch, English Language Learners, Special Education). The per pupil allocation budget is used for almost all purchases of materials and services required to support the school's staff and students including:

• copier leasing costs	• computer supplies
• instructional materials	• office supplies
• text books	• field trips
• library books	• art supplies
• after school tutoring	• Professional Development

Curriculum Coordinators for Visual and Performing Arts, Physical Education and Health, Special Education and Library Media, will work with each school principal to determine how much of the school's budget should be allocated for these programs within a school.

Department Budgets

The budget allocation for supplies, materials and services for departments is based on historical spending patterns. These allocations are reviewed each year and may be adjusted based on need, new initiatives, or budget reductions.

Supplies and Materials NOT Covered By School/Department Budgets

Certain expenses are covered outside of a school's budget. These expenses include:

- ***Custodial supplies and utilities:*** Schools are not responsible for custodial supplies or utility costs, including phone, electricity, heating. These items are budgeted and purchased by the Plant Maintenance Department.
- ***New classroom furniture:*** When a new classroom is added to the school due to enrollment, a district level budget is available for the purchase of classroom furniture and grade level instructional materials.
- ***Technology:*** Funds for the purchase of laptop and desktop computers, and Smart Boards, are budgeted in the Educational Technology Department's budget. The CPS has implemented a 5-year technology replacement schedule that is building-based; however, when a new classroom is added to a building, technology will be provided for the classroom that matches the school's existing structure.

SAMPLE OF PER PUPIL ALLOCATION FORMULA

FY12 Per Pupil Allocation by School*																
School	FY11 Allocation	FY 2012 Projected Enrolment	\$10,000 Base Alloc	Special Program Allocation	\$95.00 Per Pupil Allocation	% F/R	Estimated Enroll F/R	\$95.00 PerF/R student	%SEI	Est Enroll SEI	\$50.00 Per SEI students	% OSE	Est Enroll OSE	Per OSE student	\$40.00 Total FY12 Allocation	Per Pupil
Amigos	65,330	328	10,000	10,000	31,160	30%	98	9,348	24%	79	3,936	14%	46	1,837	66,281	202.08
Baldwin	55,956	384	10,000		36,480	32%	123	11,674	2%	6	301	16%	61	2,458	60,912	158.62
Cambridgeport	49,155	285	10,000		27,075	39%	111	10,559	2%	6	285	13%	37	1,482	49,401	173.34
Fletcher/Maynard	48,129	245	10,000		23,275	66%	162	15,362	2%	5	245	31%	76	3,038	51,920	211.92
Graham & Parks	63,535	419	10,000		39,805	34%	142	13,534	9%	38	1,886	15%	63	2,514	67,738	161.67
Haggerty	48,282	262	10,000		24,890	37%	97	9,209	3%	8	393	19%	50	1,991	46,484	177.42
Kennedy/Longfellow	64,958	416	10,000		39,520	57%	237	22,526	6%	25	1,248	17%	71	2,829	76,123	182.99
King	49,045	321	10,000		30,495	61%	196	18,602	60%	193	9,630	16%	51	2,054	70,781	220.50
King Open	77,755	497	10,000		47,215	41%	204	19,358	13%	65	3,231	22%	109	4,374	84,177	169.37
Morse	68,945	434	10,000		41,230	54%	234	22,264	5%	22	1,085	22%	95	3,819	78,398	180.64
Peabody	83,250	556	10,000		52,820	39%	217	20,600	2%	11	556	21%	117	4,670	88,646	159.44
Tobin	86,544	422	10,000	20,000	40,090	46%	194	18,441	26%	110	5,486	17%	72	2,870	96,887	229.59
	760,884	4,569	120,000	30,000	434,055		2,016	191,477		566	28,281		848	33,936	837,749	183.35
C.R.L.S.	204,058	1540	-		146,300	39%	601	57,057	5%	77	3,850	25%	385	15,400	222,607	144.55
High School Extension	58,299	62	-	50,000	5,890	39%	24	2,297	-	-	-	24%	15	595	58,782	948.10
	262,357	1,602	-	50,000	152,190		625	59,354		77	3,850		400	15,995	281,389	175.65
Grand Total	1,023,241	6,171	120,000	80,000	586,245		2,640	250,831		643	32,131		1,248	49,931	1,119,138	

*Allocations for expenses related to Instructional Materials, Supplies & Services

SCHOOL IMPROVEMENT PLAN (SIP) BUDGETS

Each principal has a budget for the implementation of a School Improvement Plan. School Improvement Plan funds are allocated to each school using a per pupil formula based enrollment (number of students) and student population (Free/Reduced lunch, English Language Learners, Special Education). In order to use these funds, a principal must develop and submit a School Improvement Plan to the Office of Student Achievement and Accountability for approval.

PROFESSIONAL DEVELOPMENT PLAN BUDGETS

Each principal has a budget for the implementation of a Professional Development Plan. These funds may be used for staff training and professional development. In order to use these funds, a principal must develop and submit a Professional Development Plan to the Office of Student Achievement and Accountability for approval

SAMPLE SIP AND PDP BUDGET FORMULA

FY 2012 School Improvement Plan Budget Allocations											
School	FY 2011 Current Yr	\$ 12,500 Base Rate	Proj Tot Enr	\$ 100.00 /pupil	F/R %	Proj. F/R Enr	\$ 100.00 /pupil	ELL/SEI %	Proj Enr LEP/SEI	\$ 80.00 /pupil	Total
Amigos	51,028	12,500	328	32,800	30%	98	9,800	24%	79	6,298	61,398
Baldwin	54,916	12,500	384	38,400	32%	123	12,300	2%	8	614	63,814
Cambridgeport	46,905	12,500	285	28,500	39%	111	11,100	2%	6	456	52,556
Fletcher-Mayn. Acad.	46,407	12,500	245	24,500	66%	162	16,200	2%	5	392	53,592
Graham & Parks	66,882	12,500	419	41,900	34%	142	14,200	9%	38	3,017	71,617
Haggerty	44,897	12,500	262	26,200	37%	97	9,700	3%	8	629	49,029
Kennedy-Longfellow	71,475	12,500	416	41,600	57%	237	23,700	6%	25	1,997	79,797
King	48,059	12,500	321	32,100	61%	196	19,600	6%	19	1,541	65,741
King Open	93,995	18,750	497	49,700	41%	204	20,400	13%	65	5,169	94,019
Morse	74,434	12,500	434	43,400	54%	234	23,400	5%	22	1,736	81,036
Peabody	95,465	12,500	556	55,600	39%	217	21,700	2%	11	890	90,690
Tobin	66,505	12,500	422	42,200	53%	224	22,400	26%	110	8,778	85,878
Sub-Total	760,968	156,250	4,569	456,900		2,045	204,500		394	31,515	849,165
CRLS (4 Lrng Comm.)	331,536	50,000	1,540	154,000	39%	601	60,100	5%	73	5,840	269,940
High School Extension Prg.	19,375	8,000	62	6,200	39%	24	2,400	-	-	-	16,600
Sub-Total	350,911	58,000	1,602	160,200		625	62,500		73	5,840	286,540
Total	\$ 1,111,879	\$ 214,250	6,171	\$ 617,100		2,670	\$ 267,000		467	\$ 37,355	\$ 1,135,705


* Additional allocation of 50% of base for Ola' Program at King Open School

FY 2012 School-based Professional Development Plan Allocations					
Allocation Rate of:	\$30.00	per pupil	6,171	=	\$ 185,130
School	FY 2011 Allocation @ \$30.00	Proj 11/12 Tot Enr	FY 2012 Allocation	Incr/(Decr)	
Amigos	\$ 8,790	328	\$ 9,840	1,050	
Baldwin	\$ 11,520	384	\$ 11,520	-	
Cambridgeport	\$ 9,210	285	\$ 8,550	(660)	
Fletcher-Maynard Academy	\$ 7,530	245	\$ 7,350	(180)	
Graham & Parks	\$ 12,690	419	\$ 12,570	(120)	
Haggerty	\$ 9,030	262	\$ 7,860	(1,170)	
Kennedy-Longfellow	\$ 11,370	416	\$ 12,480	1,110	
King	\$ 8,310	321	\$ 9,630	1,320	
King Open	\$ 14,910	497	\$ 14,910	-	
Morse	\$ 13,050	434	\$ 13,020	(30)	
Peabody	\$ 16,020	556	\$ 16,680	660	
Tobin	\$ 10,920	422	\$ 12,660	1,740	
Sub-Total	\$ 133,350	4,569	\$ 137,070	3,720	
CRLS (4 small schools)	\$ 45,930	1540	\$ 46,200	270	
High School Extension Program	\$ 1,860	62	\$ 1,860	-	
Sub-Total	\$ 47,790	1,602	\$ 48,060	270	
Grand Total	\$ 181,140	6,171	\$ 185,130	\$3,990	

BUDGET ACCOUNTING STRUCTURE

The Cambridge Public School District budget is a component of the larger City of Cambridge budget. The City’s budget accounting structure is organized by **Fund**, **Department** and **Account**. All budgets follow this structure.

15000 8XXXXX 5XXXX

Fund: 15000	Most of the district’s expenditures occur in the School General Fund, which is fund 15000. There are also grant, capital and revolving funds.
Department: 8XX XXX 	Department numbers are six digits in length and always begin with an 8 .The second and third digits indicate the Accountable Unit (“ AU ”). The last three digits denote the Program
Account: 5XXXX	Account numbers are five digit numbers that always begin with a 5.

Fund

All schools and departments maintain a *General Fund* budget. This serves as the chief operating fund for the school district. **The CPS General Fund code is 15000** and most often you will use this fund number when filling out forms that require budget information. The majority of school expenses are deducted from the General Fund budget. Sometimes, however, grant funds are awarded by the state and federal governments, as well as private sources, for a specific purpose and are accounted for separately. When this occurs, a separate *Grant Fund* budget is established.

Department, Including “AU” and Program Code

The department number is a six digit number that always begins with an **8**. Each School/Department is assigned a **unique two digit ID, known as the Accountable Unit or AU** The AU is always the 2nd and 3rd. digits of the Department number. The final three digits denote the **Program**. For example, Department/Program 815110 is Amigos School Kindergarten Program. The chart below is samples of a few CPS accountable unit and program codes. For a complete list of all department and program numbers, please refer to the appendix.

COMPONENTS OF DEPARTMENT NUMBERS

Dept	Accountable Unit (AU) *Sample List Only	Program Numbers *Sample List Only
8	10 Baldwin School	110 Kindergarten
8	13 Haggerty School	128 Elementary Art
8	15 Amigos School	132 Dual Immersion
8	42 Science Coordinator	155 School Improvement Plan
8	96 Human Resources	355 OSE Related Services
8	98 Superintendent	660 Professional Development

Account Codes

Within each Department/Program, funds are budgeted in line item detail by account code. Account Codes are numerical codes used to categorize expenses. Account codes help to identify what is being expensed. For example, account code 54201 is used when purchasing office supplies. All Account Codes begin with the number 5 and fall into one of four statutory categories: (1) Salary and Wages; (2) Other Ordinary Maintenance; (3) Travel and Training; and (4) Extraordinary Expenses.

Statutory Categories

Statutory Category	Abbreviation	Account Code Range	Description
Salary, Wages , Benefits	SW	51000-51999	Permanent &, Temporary Salaries and Benefits.
Other Ordinary Maint	OOM	52000-55999	Materials, Supplies Services
Travel /Training	TT	57000-57801	Conferences, Stipends, Travel
Extraordinary Expenses	EE	58000-58999	Furniture Equipment, Computers

Budgets are monitored for over-expenditure at the statutory category level rather than at the account code level. This will be discussed further in the **Budget Monitoring** section.

For a complete list of account codes, please refer to the Appendix at the end of this section.

PROCEDURES FOR EXPENDING BUDGETED FUNDS

The CPS Fiscal Year is July 1 through June 30. Funds budgeted during a particular fiscal year must be expended during the course to support the requirements of the current year. At the end of the fiscal year, unspent balances are returned to the City.

- ✓ Unspent balances cannot be saved for the next year.
- ✓ Using funds to buy materials or services that will be used in the next fiscal year is not permitted except in special cases, which must be approved by the City Auditor.
- ✓ Expenses incurred in the current fiscal year may not be paid with funds budgeted in the next fiscal year

Budgeted funds are expended either through the **payroll system** or through the **Purchasing/Accounts Payable (vendor payment) system**. The following section provides an overview of the forms and procedures required for various types of expenditures, and directs you to the appropriate section of this Guide for specific information and instruction.

Salaries (Accounts 51111 to 51118)

Funds budgeted in these account codes are for permanent, full- and part-time employee salaries and are based on budgeted positions. The funds are expensed each time a payroll cycle is run and paychecks are cut. Schools and Departments are responsible for making sure that time and attendance records for assigned staff are sent to the Payroll Department and the conclusion of each pay period. See the **Payroll Section** of this Guide for additional information and instructions.

When there is a vacancy in a budgeted position that you wish to fill, you will need to complete a form **P101**. If you plan to reassign an employee from one budgeted position to another, or to reappoint an employee, you will need to use a form **P102**. See the **Position Control Section** of this Guide for additional information and instructions.

Temporary Salaries (Accounts 51201 & 51202)

Funds budgeted in these codes are used to pay individuals for additional services such as tutoring, before and after school programming, curriculum development, etc. To temporarily hire an individual and expend these funds from the school's (or department's) budget, a **Service Agreement** is generally required. See the **Service Agreement Section** of the manual for additional information.

Operating Expenses (Accounts 52000 to 55999)

Equipment, Furniture, Computers (Accounts 58000-58999)

Funds budgeted in these codes are used to purchase instructional materials, textbooks, office supplies, outside consultants, and field trips, as well as equipment, furniture and computers. To purchase these items and expend these funds from the school's (or department's) budget, you will need to submit a **Requisition** to the Purchasing Department. See the ***Purchasing Section*** of this Guide for additional information.

Travel & Training (Accounts 57000 to 57888)

Funds budgeted in these accounts are used for professional development, including in-state and out-of-state travel, and teacher workshop stipends and trainers. To request reimbursement for professional development courses and classes and the associated travel and/or stipends for attending (or training) a professional development course, and expend these funds from the school's (or department's) budget, you will need to submit the appropriate forms and documentation to the Office of Student Achievement and Accountability, and in some instances, the Payroll Department. See the ***Travel and Training Section*** of this Guide for additional information

BUDGET MONITORING

Principals and department administrators are responsible for monitoring the school or department's budget and expenditures. To assist you, the Budget Office emails a budget report to each school and department on a weekly basis. If you are not receiving this report, please contact the Budget Office (contact information is available at the end of this section) to be added to the distribution list. The Budget Office is available to answer any questions you may have and to provide additional information if necessary.

Over-Expenditure Monitoring

Each school or department budget is monitored for over-expenditure at the **Statutory Category** level: Salary and Wages (SW), Other Ordinary Maintenance (OOM), Travel and Training (TT) and Extraordinary Expenditures (EE). A Statutory Category is "bucket" of funding. Only the account code range assigned to the Statutory Category may be used when expending funds in each "bucket." Although funds within each Statutory Category are allocated to specific account codes, expenditures may exceed the account code allocation as long as the Statutory Category **total is not exceeded**. This functionality minimizes the need for budget transfers between account codes.

STATUTORY CATEGORIES

Statutory Category	Abbreviation	Account Code Range	Description
Salary, Wages , Benefits	SW	51000-51999	Permanent &, Temporary Salaries and Benefits.
Other Ordinary Maintenance	OOM	52000-55999	Materials, Supplies Services
Travel /Training	TT	57000-57801	Conferences, Stipends, Travel
Extraordinary Expenses	EE	58000-58999	Furniture Equipment, Computers

How to Manage Your Budget by Statutory Category or “Bucket”

1. At the beginning of the fiscal year, School/Department budgets are allocated to specific account codes based on prior year actual expenditures and discussions with the principal/department administrator.
2. Although your budget is allocated to specific account codes, you may under-expend some accounts and over-expend other accounts without requesting a budget transfer **IF**:
 - The account codes belong to the same Statutory Category (for example, account 53302, Field Trips, and account 55103 Instructional Materials),

~AND~

 - There are enough funds available overall in the Statutory Category.
3. If, however, you decide to spend more in one category (for example, Other Ordinary Maintenance) and less in another category (for example Travel & Training), you must contact the Budget Office and request a Statutory Transfer.
4. Requests for Statutory Transfers can be approved up until April 15th of each fiscal year. This is because both a School Committee Order and a City Council Order is required.
5. Use the Expenditure Status Report to monitor the Statutory Category remaining balances.

Expenditure Status Report

The Expenditure Status Report is emailed to you every week. This report tracks both expenditures on the account code level and at the Statutory Category level. You can use this report to track how

much you are spending for specific items (account code detail) and to monitor your remaining balance by Statutory Category.

SAMPLE EXPENDITURE STATUS REPORT

Report Information		Department Code		Department Name		City of Cambridge, Massachusetts		Print Date: 7/11/2011	
Budget Period: 2012						School Expenditure Status Report		Print Time: 1:49:37 PM	
Accounting Period Through: 12						Query: CPSES_01		Page 1 of 82	
Fund from: 15000 to 15000									
Account from: 51201 to 59999									
School General Fund									
Account	Fund	Dept		Original Budget	Revised Budget	Encumbrance	Expenditure	Current Balance	
810117			Baldwin Educational Technology						
OOM 55802	15000	810117	Computer Supplies	4,140.00	4,140.00	0.00	0.00	4,140.00	
OOM 55804	15000	810117	Computer Software	935.00	935.00	0.00	0.00	935.00	
Department 810117 Totals:				5,075.00	5,075.00	0.00	0.00	5,075.00	
810128			Baldwin Art						
OOM 55103	15000	810128	Instructional Material	1,443.00	1,443.00	0.00	0.00	1,443.00	
Department 810128 Totals:				1,443.00	1,443.00	0.00	0.00	1,443.00	
810142			Baldwin Library/Media						
OOM 55103	15000	810142	Instructional Material	197.00	197.00	0.00	0.00	197.00	
OOM 55106	15000	810142	Text Books	3,216.00	3,216.00	0.00	0.00	3,216.00	
Department 810142 Totals:				3,413.00	3,413.00	0.00	0.00	3,413.00	
810144			Baldwin Student Support Service						
OOM 53101	5000	810144	Professional and Technical Svc	3,465.00	3,465.00	0.00	0.00	3,465.00	
Department 810144 Totals:				3,465.00	3,465.00	0.00	0.00	3,465.00	
810148			Baldwin Elem Gen Instructional						
OOM 53302	15000	810148	Field Trips	7,605.00	7,605.00	0.00	0.00	7,605.00	
OOM 53404	15000	810148	Reproduction	14,751.00	14,751.00	0.00	0.00	14,751.00	
OOM 55103	15000	810148	Instructional Material	19,555.00	19,555.00	6,762.39	0.00	12,792.61	
OOM 55106	15000	810148	Text Books	1,984.00	1,984.00	0.00	0.00	1,984.00	
Department 810148 Totals:				43,895.00	43,895.00	6,762.39	0.00	37,132.61	
810149			Baldwin Parent Support Svcs.						
OOM 55806	15000	810149	Misc Supplies and Serv	780.00	780.00	0.00	0.00	780.00	
Department 810149 Totals:				780.00	780.00	0.00	0.00	780.00	
810150			Baldwin Elem. Management						
SW 51301	15000	810150	Overtime/Peakload Requirement		941.00	0.00	0.00	941.00	
OOM 53405	15000	810150	Postage		911.00	0.00	0.00	911.00	
OOM 54201	15000	810150	Office Supplies Summary	990.00	990.00	0.00	0.00	990.00	
Department 810150 Totals:				2,842.00	2,842.00	0.00	0.00	2,842.00	
810155			Baldwin School Improvement						
SW 51201	15000	810155	Temp Salaries - Profess		93.00	0.00	0.00	44,593.00	
OOM 55806	15000	810155	Misc Supplies and Serv		92.00	0.00	0.00	13,729.00	
TT 57105	15000	810155	Workshops Stipends/Pr		92.00	0.00	0.00	5,492.00	
Department 810155 Totals:				63,814.00	63,814.00	0.00	0.00	63,814.00	

Original Budget: The adopted budgeted amount.

Revised Budget: This amount includes any transfers to (or from) one account or department's budget to another.

Encumbrance: Amount reserved or obligated for purchases of goods and services through the Cambridge Public Schools' purchasing process. Please refer to the *Purchasing Section* of this manual for additional information.

Expenditure: When a requested item is received or service provided, payment is made to the vendor. The reserved or encumbered amount will decrease by this amount expensed, and the amount expensed (the "Expenditure") will increase.

Current Balance: The Current Balance is calculated as follows: Revised Budget – Encumbrances - Expenditures = Current Balance

Statutory Category: Balances for the Statutory Categories display at the bottom of the report. The Current Balance by Statutory Category is what is available to spend.

- **SW:** Salary & Wages Statutory Category abbreviation
- **OOM:** Other Ordinary Maintenance Statutory Category abbreviation
- **TT:** Travel and Training Statutory Category abbreviation
- **EE:** Extraordinary Expenses Statutory Category abbreviation

Report ID: CPSES_01				City of Cambridge, Massachusetts			Print Date: 4/25/2011		
Department from: 800000 to 899999				School Expenditure Status Report			Print Time: 8:06:56 AM		
Budget Period: 2011				Query: CPSES_01			Page 3 of 13		
Accounting Period Through: 12									
Fund from: 15000 to 15000									
Account from: 50000 to 59999									
School General Fund									
Account	Fund	Dept		Original Budget	Revised Budget	Encumbrance	Expenditure	Current Balance	
815155 Amigos Sch Improve Plans									
SW	51112	15000	815155	Perm Salaries - Teacher	0.00	0.00	0.00	4,695.41	(4,695.41)
SW	51201	15000	815155	Temp Salaries - Professional	33,168.00	41,528.00	0.00	24,327.50	17,200.50
SW	51202	15000	815155	Temporary Salaries/Wages PTC	0.00	0.00	0.00	0.00	0.00
SW	51710	15000	815155	Health Insurance	0.00	0.00	0.00	0.00	0.00
OOM	53101	15000	815155	Professional and Technical Svc	0.00	7,000.00	0.00	7,000.00	0.00
OOM	55806	15000	815155	Misc Supplies and Services	12,757.00	0.00	0.00	0.00	0.00
TT	57104	15000	815155	Seminar/Conf/Train. (in St.)	0.00	0.00	180.00	0.00	(180.00)
TT	57105	15000	815155	Workshops Stipends/Prof. Dev.	5,103.00	2,500.00	0.00	794.16	1,705.84
TT	57202	15000	815155	Seminars/Conf/Train. (out St.)	0.00	0.00	0.00	1,030.00	(1,030.00)
Department 815155 Totals:					51,028.00	51,028.00	180.00	37,847.07	13,000.93
Statutory Category Balances									
815									
Salaries and Wages Totals					33,168.00	41,528.00	0.00	29,022.91	12,505.09
Other Ordinary Maintenance Totals					12,757.00	7,000.00	0.00	7,000.00	0.00
Travel and Training Totals					5,103.00	2,500.00	180.00	1,824.16	495.84
Extraordinary Expenditures Totals					0.00	0.00	0.00	0.00	0.00
Accountable Unit 815 Totals:					51,028.00	51,028.00	180.00	37,847.07	13,000.93

Tips For Managing Your Budget

- ✓ Meet with a budget analyst prior to the fiscal year to review your school or department's expenditure history. Based on this meeting, your new fiscal year's budget will be allocated to account codes that reflect your planned expenditures.
- ✓ You have the flexibility to exceed the budgeted amount in a particular account as long as the total current balance within a particular Statutory Category is adequate to cover the expense. An example is illustrated below:

In the sample report on the previous page, the budget for Account 57202 ,has been exceeded by \$1,030. (The parentheses imply a negative amount.) This is o.k. because the net balance in the "Travel and Training (TT)" statutory category is a positive balance of \$495.84

- ✓ If you anticipate that you will not have enough funds within a Statutory Category to pay for all your obligations and expenses, you may request a transfer of funds from one Statutory Category to another. This is known as a "Statutory Transfer." You will need to submit such a request to the Budget Office for approval and processing. The deadline for final Statutory Transfers requests is April 15th due to end of year requirements.
- ✓ Funds budgeted during a particular fiscal year **must** be used for goods that were purchased and services provided during that fiscal year. You may not reserve a balance from one fiscal year to be used in another. Each year in April you are asked to review your remaining budget balances and make any final purchases.
- ✓ Funds budgeted in School Improvement Plan (SIP) Program and Professional Development Plan (PDP) Program may not be transferred out of those budgets. Use of these funds is based upon approved plans. Statutory Category Balances are maintained separately for these programs.

Tracking Service Agreement Expenditures

- ✓ The salary expenses for temporary staff who are employed through a Service Agreement (refer to **Service Agreement Section** of this manual) are **not reserved or encumbered**. The Service Agreement stipulates the total amount of the contract, but this amount will **NOT** be reserved and reflected in the "Encumbrance" column of the Budget Report.

- ✓ To ensure that you do not over commit temporary salary funds by issuing too many Service Agreements, it is important to maintain an internal list of all service agreement contract amounts.
- ✓ Expenditures for Service Agreements occur when an individual service provider submits a payment voucher, which reports his/her time for a specified period of time, to the Payroll Department. The Payroll Department will review the voucher and process it for payment. The amount of the payment voucher will be deducted from your budgeted temporary salary at that point and then reflected as an “Expenditure” on the Budget Report.
- ✓ It is helpful to encourage staff to submit payment vouchers in a timely manner so that the expense is recorded.

DISTRICT INSTRUCTIONAL MATERIALS REIMBURSEMENT

CTA Units A and B members are entitled to reimbursement for out-of-pocket expenses for classroom and other instructional materials used in the course of their employment with the Cambridge Public Schools. The reimbursement amount is a maximum of \$450.00. The District administers these Instructional Material Reimbursements; they are separate and distinct from all other staff reimbursements; they are NOT deducted from your individual school/department budget. CTA Units A and B members seeking reimbursement MUST complete an “Instructional Materials Reimbursement Account”-Reimbursement Form and submit it to the Cambridge Public Schools’ Finance Department. The form is available on-line at www.cpsd.us. Navigate to the Staff Tab and click on: On-line Forms and Services/Finance Department Forms. Once the Instructional Materials Reimbursement form is approved, the Payroll Department will process the reimbursement payment, and it will be included in the staff’s paycheck.

BUDGET FREQUENTLY ASKED QUESTIONS

Q. Who do I call if I have a budget related question?

A. Please contact a budget analyst in the CPS Finance Department. A list of contacts is available at the end of this section.

Q. What is an expenditure?

A. An expenditure occurs when a payment has been made to an employee, a vendor or another department for supplies or services. An expenditure reduces the current available balance

Q. What is an encumbrance on the Expenditure Status Report?

A. Amount reserved or obligated for purchases of goods and services through the Cambridge Public Schools' purchasing process. The encumbrance amount on the Expenditure Status Report will coincide with the Procurement Activity Report. The Expenditure Status Report will show the total purchase orders that have been encumbered. The Procurement Activity Report provides a detailed listing by account and department.

Q. Why aren't submitted payment vouchers reflected in my budget balance?

A. There is always a delay in posting payment vouchers. Once payroll process the vouchers it could take two weeks for the expense to reflect in the balance.

Q. What if I don't have enough money in my budget?

A. If you do not have enough money in your budget to create a purchase order or to process a payment voucher, contact the Finance Department for assistance.

Q. How can I find out how much money I have left in my budget?

A. Each week you will receive your Expenditure Status Report via email. This report shows all transactions that have been processed and the available balance. The balance for your budget is controlled at a Statutory Category level.

Q. What is a Statutory Category?

A. Statutory Category refers to one of four expenditure categories: Salary & Wages, Other Ordinary Maintenance, Travel and Training, and Extraordinary Expenditures. Each Statutory Category functions as "bucket" of funding. Only the account code range assigned to the Statutory Category may be used when expending funds in each "bucket."

Q. How can I make sure that I use the correct account code for purchases?

A. A complete list of accounts will be in the Appendix. If you are unsure which account to use, you can contact the Purchasing Office or the Finance Office.

Q. How do I close a Purchase Order?

A. Usually the PO is automatically closed after payment is made. You should always let AP know whether you have received the full order or partial order. If the full order has been received, the PO will close at the time of payment, and the remaining balance (if any) will return to your budget. If however, you notice a PO with a small balance on your open PO report, and you have received the full order, you should send a request to Purchasing to close the PO. This will insure that all of your unspent funds are available to you for future purchases.

GLOSSARY OF TERMS

Account Code: Lowest level accounting detail for expenditures. These codes are specific to the expenditure. For example, 51112 is used to code a teacher's salary expense, while 51113 is used to code a custodian's salary expense.

Accountable Unit/"AU": The Cambridge School's budget is organized by accountable unit (known as AU). An accountable unit is a school or department, managed by an administrator is responsible for the staff and budget. Each school and department is assigned a unique two digit AU code. This code is always the 2nd and 3rd digit in the Department number.

Department: The Department code is part of the accounting structure. It is a six digit number that always begins with an **8**. The two digit AU code assigned to each school and department is always the 2nd and 3rd. digits of the Department number. The final three digits denote the Program.

Encumbrance: The obligated Purchase Order amount which is equal to the total cost of the goods purchased or the service contracted amount. Once an item is received or services provided, and a payment is made to the vendor, the obligated or encumbered amount will decrease by the amount paid or expensed.

Expenditure: Payment made to vendor or to an employee. An expenditure can occur through the payroll system (e.g. employee salary, a workshop stipend, additional compensation), through the Purchasing system (e.g. paying a vendor for supplies), or through a internal accounting entry (e.g. a reimbursement to another department or city agency).

Fiscal Year: July 1st through June 30th. Fiscal year funds may only be used for expenditures that occur during the fiscal year. Funds may not be "saved" for a future year; nor many bills from a prior year be paid with funds in a current fiscal year. Purchases made with fiscal year funds should be for use during the fiscal year in which the purchase is made.

Form 20: A form 20 is used to authorize an internal accounting transfer such as moving an expense from one account to another. This form is used to charge payroll expenses such as additional compensation and workshop stipends, when a department provides supplies or services to another department or to reimburse a city agency.

Fund: The *General Fund* services as the chief operating fund or budget. The majority of school/department expenditures are from the General Fund, which is fund 15000. *Grant Funds* are monies awarded by the state and federal governments and private sources for a specific purpose, and are accounted for separately. *Revolving Funds* are established to track revenues and expenditures designated for a particular purpose.

Program: Within each accountable unit are programs. The primary purpose of the programs is to allow the district to report budget information programmatically. Examples of programs include: Kindergarten, Elementary Instruction Grades 1-8, Art, Physical Education, and Science.

CONTACT INFORMATION

The Budget Office is responsible for the overall management of school department funds, including expenditures and revenues for all fund types. The Budget Office assists schools and departments in administering and controlling their individual budgets. It also ensures appropriate administration of public funds for schools and reconciles budget transactions with the City's Budget and Auditing Departments.

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BUDGET APPENDIX

Accountable Units

Programs

Account Codes

Accountable Units

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>AU #</u>	<u>Description</u>	<u>AU#</u>	<u>Description</u>
<u>Elementary Schools</u>			
10	Baldwin School	<u>Operations and Business Services</u>	
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		
<u>Secondary Schools</u>			
30	Cambridge Rindge and Latin School-General	<u>School District Management Offices</u>	
31	Learning Community C (CRLS)	66	Affirmative Action/EEO
32	Learning Community R (CRLS)	69	Student Achievement and Accountability
33	Learning Community L (CRLS)	86	Legal Counsel
35	Learning Community S (CRLS)	90	Public Information
36	High School Extension Program	91	Elementary Education
73	Rindge School of Technical Arts (RSTA)	93	Deputy Supt. for Teaching and Learning
<u>Curriculum / Learning Support Offices</u>			
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	Athletics Coordinator		
51	Educational Technology Coordinator		
52	Office of Special Education		
53	Visual & Performing Arts Coordinator		
54	Library Media Services Coordinator		
58	Bilingual Education		
59	Title I Office		
60	Health and Phys. Educ.		
62	Home Based Program		

Program Codes

PROGRAM CODE	Description	PROGRAM CODE	Description
Elementary (Pre K - 8) Education Programs		Secondary (9 - 12) Education Programs	
105	Montessori Early Childhood	210	Language Arts
106	Montessori Elementary Instruction	212	Mathematics
109	Home-Based Early Childhood Education	214	Science
110	Kindergarten	216	Social Studies
111	Early Literacy Intervention	217	Computer Education
115	Grades 1-8 Basic Skills Instructional	218	Modern Language
117	Computer Education	222	Art
119	Literacy Coordinator	224	Music
120	Science (systemwide)	226	Physical Education
121	Math Coach	228	Bilingual Education
124	Modern Languages	230	Home Economics
126	Physical Education	232	Day Care Program
128	Art	234	Health and Safety
129	Dramatic Arts	238	Dramatic Arts
130	Music	240	Visual & Performing Arts - General
131	Sheltered English Immersion/SEI	242	Guidance
132	Dual Language	244	Library Media
133	ESL Support	246	Student Services
137	Health and Safety Education	247	Secondary Extended Day
138	Reading	249	Parent Support Services
142	Library/Media	250	Secondary General Instructional Support
144	Elementary Student Support Services	251	Secondary Curriculum Development and Instruction
147	Elementary Extended Day	252	Secondary School Management and Supervision
148	Elementary General Instructional Support	255	Secondary School Improvement Plans
149	Elementary Parent Support Services		
150	Elementary School Mgt. and Supervision		
155	Elementary School Improvement Plans		
Special Education Programs		Occupational Educ. (RSTA) Programs	
305	Vision	253	RSTA - General Instructional Support
310	Home Instruction/ Home Tutoring	254	RSTA - Management and Supervision
315	OT/PT	257	RSTA - Business Education
320	Speech/Language	258	RSTA - Information Technology
325	Behavior Support Services	259	RSTA - School to Careers/Work Study
328	Bilingual Special Education	260	RSTA - Automotive
330	Academic Strategies Support	261	RSTA - Commercial Design
335	Inclusionary Support	262	RSTA - Graphic Arts
340	Self-Contained Academic Instruction	266	RSTA - Electronics
350	Moderately Developmentally Delayed	270	RSTA - Bio Technology
355	Medical Services	272	RSTA - Media Arts
360	Mental Health/Diagnostic	274	RSTA - Carpentry
365	Team Chairs	276	RSTA - Computer Programming
370	Adaptive/Assistive Technology	278	RSTA- Health Careers
372	Day Tuitions	279	RSTA - Culinary Arts
374	Residential Tuitions	281	RSTA - Technology Support
375	Office of Special Education Mgt. and Supervision	282	RSTA - Engineering
380	Resource Room	285	RSTA - Pre-Engineering
385	Special Education Summer Program	288	RSTA - Career Counseling
390	Home Based Early Childhood - Spec. Ed.	290	RSTA - Cooperative Education
395	Pre - School Special Education		
Summer Programs		Central Support Services Programs	
410	Elementary Summer Programs	710	Purchasing
415	Secondary Summer Programs	715	Accounting and Budgeting
428	Secondary Bilingual Summer Programs	720	Payroll
432	Elementary Bilingual Summer Program	725	Accounts Payable
		780	Management Information Systems (MIS)
		893	Family Resource Center

Program Codes

PROGRAM CODE	Description	PROGRAM CODE	Description
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		
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
		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		

Expenditure Account Codes

SALARY AND BENEFIT ACCOUNTS (51000-51999 Series)

Account Code	Description
	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 Salary
51117	Other Full-Time Salaries And Wages
51118	Part-Time Aides Salaries And Wages
	Temporary Salaries/Wages
51201	Temporary Salaries And Wages Professional
51202	Temporary Salaries -Students Only
51203	Substitute Teachers Day-To-Day
51204	Extended Term Sub Teachers
51206	Temporary Clerical Help (Agency)
	Overtime Salaries/Wages
51301	Overtime/Peakload Requirement
	Longevity/Attendance Incentives Salaries/Wages
51410	Attendance Incentive
51413	Longevity/School
	Other Salaries/Wages
51503	Grievance Payments
51504	Workers Compensation Payments/School
51505	Sabbatical Payment/School
	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

Expenditure Account Codes

OTHER ORDINARY MAINTENANCE ACCOUNTS --Supplies, Services & Materials (52000 Thru 55999 Series)

Account Code	Description
	Energy
52102	Fuel
52103	Power/Electricity
52104	Natural Gas
	Repairs And Maintenance - Service
52403	Plumbing Services
52404	Roof Repairs
52405	Flooring Supplies/Services
52407	Brickwork/Masonry Supplies/Services
52408	Electrical Services
52409	Grounds/Fencing Services/Supplies
52410	Painting Services
52411	Window/Glass Services/Supplies
52412	HVAC Contracted Services
52413	Energy Management Services
52420	Elevator Maintenance/Repairs
	Rentals And Leases
52702	Facilities Rental
52703	Equipment Rental
	Other Property Related Services
52902	Moving Supplies/Services
52904	Custodial Supplies/Cleaning Services
52905	Extermination Services
52999	Miscellaneous Maintenance. Services
	Professional And Technical Services
53101	Professional & Tech Services
53102	Legal Services
53104	Engineering Services
53105	Temporary Clerical Help (Agency)
	Tuition
53201	Tuition To Other Schools
	Pupil Transportation
53301	Contracted Transportation To/From School
53302	Field Trips (Including Expenses)
	Communication
53402	Telephone
53403	Advertising
53404	Reproduction/Printing
53405	Postage

Expenditure Account Codes

OTHER ORDINARY MAINTENANCE ACCOUNTS --Supplies, Services & Materials , *cont'd* (52000 Thru 55999 Series)

Account Code	Description
	Other Purchased Services
53802	Environmental Services
53803	Security Services
53804	Athletic Services
53805	Unemployment Benefits
53806	Mbta/Transportation
53807	Insurance
	Office Supplies
54201	Office Supplies
	Repairs And Maintenance - Supplies
54303	Plumbing Supplies
54306	Carpentry Supplies/Doors
54308	Electrical Supplies
54312	HVAC Supplies
54321	Equipment Maintenance
54399	Miscellaneous Maintenance Supplies/Materials
	Motor Vehicle Supplies/Services
54802	Motor Vehicle Repair
54803	Gasoline & Oil
	Food Supplies
54902	Food Supplies Education Supplies
	Education Supplies
55102	Testing Materials
55103	Instructional Materials
55104	Athletic Supplies
55106	Text Books, Books & Periodicals
55107	Instructional Services
	Medical Supplies
55201	Medical/Surgical Supplies/Services
	Other Supplies
55802	Computer Supplies
55803	Graduations Services/Ceremonies
55804	Computer Software
55806	Miscellaneous Supplies
55808	Indirect Cost

Expenditure Account Codes

TRAVEL AND TRAINING (57000 through 57801 Series)

Account Code	Description
	Travel/Conferences/Stipends
57101	Business Travel (In City)
57103	Seminar/Conf/Training (In City)
57104	Seminar/Conf/Training (In State)
57105	Workshop Stipends/Professional Dev Stipends
57202	Seminar/Training/Educ/Conference Attendance (Out Of State)
57301	Dues, Subscription, Memberships & Affiliations (Non Educational)
	Judgments
57601	Court Judgments/Damage Settlements
57602	Lump Sum Settlements Worker's Comp (W/C)
57604	Employee Medical Services/Expenses (W/C)

EXTRAORDINARY EXPENDITURES--Equipment, Debt Service, Capital Projects (58000 Through 58999 Series)

Account Code	Description
58302	Energy Conservation Eq/Lease
	Additional Equipment & Furniture
58501	Capital Equipment/Furniture
58502	Computer Network/Telecommunications
58504	New Equipment/Motor Vehicle
58550	Computer Equipment/Hardware
	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

Expenditure Account Codes

EXTRAORDINARY EXPENDITURES--Equipment, Debt Service, Capital Projects (58000 Through 58999 Series)

Account Code	Description
	Fixed Assets
58920	General Construction Contract
58925	Engineering Services
58930	Building Demolition
58935	Architectural Services
58940	Project Management
58945	Surveys And Tests
	Debt Service Principal Payments
59102	Debt Service - Principal
59202	Debt Service-Interest