

The following pages show the account codes utilized by Portland Public Schools which correspond to the Oregon Department of Education's chart of accounts. These account codes describe the type of expenditures for which funds have been budgeted and expensed.

510000 - Salaries

Amounts paid to employees of the District who are considered to be in a position of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the District.

Regular Salaries - Full-time, part time, and prorated portions of the costs for work performed by employees of the District who are considered to be in positions of a permanent nature.

511100 Licensed Staff

- " CLASSROOM TEACHERS. Teachers of general education, ESL/bilingual teachers, teachers of special education, and media specialists (librarians).
- " TEACHER SUPPORT PERSONNEL – LICENSED. Behavior management specialists, child development specialists, educational audiologists, home/hospital teachers, speech/language pathologists, occupational therapists, physical therapists, psychologists, social workers, and student management specialists.
- " COUNSELORS and work experience coordinators.
- " OTHER SALARIED – LICENSED. Teachers on special assignment (TOSA), achievement coordinators, instructional support specialists, and curriculum guide leaders.

511210 Classified - Represented

- " TEACHER SUPPORT PERSONNEL – NON-LICENSED. Includes positions such as: campus monitors, community agents, and student management assistants.
- " EDUCATIONAL ASSISTANTS. Includes special education paraeducators, certified occupational therapy assistants, interpreters, library assistants, licensed physical therapy assistants, licensed practical nurses.
- " SECRETARIAL. Secretaries, principals' secretaries, school secretaries, administrative secretaries, and director secretaries. Temporary classified help (limited term employees) should be charged to account 512400. Contracted secretarial services should be charged to account

521000 PERS

" RETIREMENT CONTRIBUTIONS. Employer's share of the Public Employees Retirement System (PERS) contributions paid by the District.

521310 PERS UAL

" Unfunded Actuarial Liability amount of Public Employees Retirement System (PERS).

522000 Social Security - FICA

" Employer's share of social security taxes paid by the District as required by the Federal Insurance Contributions Act (FICA).

523100 Workers' Compensation

" Amounts paid by the District to provide workers' compensation insurance for employees.

523200 Unemployment Compensation

" Amounts paid by the District to provide unemployment compensation for employees.

Contractual Employee Benefits - Amounts paid by the District resulting from negotiated agreement between the Board and the employee groups. Examples of expenditures would be health insurance, long-

Instructional, Professional, and Technical Services - Services in support of the instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support, and contracted instructional services.

531100 Instructional Services

- " Non-payroll services performed by qualified persons or organizations providing one or more of the following: learning experiences for students, assistance to teachers and supervisors in enhancing the quality of the teaching process, student and parent solving problems to supplement the teaching process.

531200 Instructional Program Improvement Services

- " Non-payroll services performed by persons qualified to assist teachers and supervisors in enhancing the quality of the teaching process. Includes curriculum consultants, in-service training specialists, etc.

531300 Student Services

- " Non-payroll services of qualified personnel to assist students and their parents in solving mental and physical problems to supplement the teaching process.

531800 Local Meetings / Non-Instructional Staff Development

"

- 0



534900 Other Travel

- " INTERVIEW EXPENSE. Travel costs such as lodging, meals, and transportation incurred by a prospective employee for the District. Advance permission to use this account must be obtained from the Human Resources Department.

534901 Non-Reimbursable Student Academic Transportation

- " Student bus passes / tickets provided for travel to and from school.

Communication - Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes internet, telephone and fax services, as well as postage and postage machine rental.

535100 Telephone

- " Telephone services, toll charges, etc.

535300 Postage

- " Postage stamps, postage machine rentals, etc.

535400 Advertising

- " Printed announcements in professional periodicals and newspapers or announcements broadcast by way of radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, legal requirements, and the sale of property.

535500 Printing and Binding

- " Printing/copying/binding of forms, posters, publications, etc.

535910 Fax

- " Fax rental/use charges.

535920 Internet Fees

535990 Wide Area Network / Misc.

536000 Charter Schools

Tuition - Expenditures to reimburse other educational agencies for instructional services rendered to students residing in the legal boundaries of the District.

544000 Periodicals

" Subscriptions for any publications that appear at regular intervals, pamphlets, or newspapers.

544100 Online Periodical Subscriptions

" Subscriptions for any web-based or electronic publications used for instructional purposes.

Consumable Supplies for Nutrition Services - Expenditures for food used in the school food service program. These accounts used only by Nutrition Services in Fund 202.

545100 Purchased Food - NS only

545200 Food Inventory Adjustments - NS only

" Adjustments for overages (shortages) of food inventory resulting from periodic inventory counts.

545210 Bakery Products - NS only

545220 Dairy Products - NS only

545240 Fruits and Vegetables - NS only

545250 Meat - NS only

545260 Nutritional Staples - NS only

545300 Donated Commodities - NS only

" Market value of food products received through the State from the USDA (US Department of Agriculture).

Non-Consumable Supplies - Expenditures for items that are equipment, or are "equipment like," but which fail one or more of the tests for classification as Account 554100.

546000 Non-Consumable Supplies

- MINOR EQUIPMENT. Equipment items costing less than \$5,000 not requiring asset tagging.

546100 Minor Equipment - Tagged

" MINOR EQUIPMENT. Equipment items costing less than \$5,000 requiring tagging for asset control

547000 Computer Software

" Software program packages and site licenses, blank floppy disks, emulator boards, multi-protocol adapter boards, interface boards, font cartridges, etc.

548000 Computer Equipment

- Non-capital computer hardware, such as PCs, iPads or Chromebooks, generally of value not meeting the capital expenditure criterion

550000 - Capital Outlay

Expenditures for the acquisition of fixed assets, including land or existing buildings and improvements of grounds, construction of buildings, additions to buildings, initial equipment, additional equipment, and replacement of equipment.

551000 Land Acquisitions

" Land purchases; purchases of air rights, mineral rights, etc.

551100 Land Improvements

551200 Infrastructure

552000 Building Acquisitions and Improvements

- " CONTRACTED BUILDING CONSTRUCTION. Contractor costs for new building construction and construction of additions to existing buildings.
- " PURCHASE OF BUILDINGS.

Capital Outlay account codes may not be used with PCARDS. Some Depts may ONLY use w/approval from Accounting.

553000 Improvements - Not Buildings

" Initial and additional improvement of sites, and adjacent ways after acquisition by the District. Consists of work as grading, landscaping, seeding, planting; new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields; furnishing and installing fixed playground apparatus, flagpoles, gateways, fences, demolition work and underground storage tanks which are not part of building service systems. Use accounts 559000 or 567200 as appropriate for special assessments against the District for capital improvement such as streets, curbs, and drains.

553100 Leasehold Improvements

Equipment - Expenditures for the initial, additional, and replacement items of equipment. An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles that meets all of the following conditions:

1. It has an anticipated useful life of more than 1 year.

" BOND TRUSTEE FEES including bank service fees, check printing, deposit slips, deposit bags, etc.

563400 Bad Debt Expense

563500 Administrative Write-Off

" Used only by the Accounting Department.

564000 Dues and Fees

" Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered such as professional certifications, fingerprinting, miscellaneous fees, etc. (Do NOT include Internet fees, which should be charged to account 535920)

564010 Dues and Fees - Professional Development Funds-Dept 5499 ONLY

" Expenditures for membership in professional or other organizations or associations when using allocated Professional Development funding by Licensed Employees.

564100 Bond Issuance Cost

Insurance and Judgments

565100 Liability Insurance

" Premiums for

565945 Property Damage Recovery

565946 Fire Loss Recovery

565947 Auto Loss Recovery

565948 Liability Loss Recovery

Taxes and Licenses

567100 Permits

" Permit costs for buildings, elevators, OSHA, FCC, etc.

FAM & OSM ONLY

567200 Public Assessments

" Property taxes and assessments charged by other governmental agencies for improvements to District properties or adjacent properties. (Use account 559000 for capital improvement assessments to District properties.)

568000 PERS UAL Lump Payment

569000 Grant Indirect Charges

" Covers administrative overhead expense. (This account only used by Grants.)

570000 - Transfers

571000 Transfers to Other Funds

" Transactions conveying money from one fund to another, generally in the form of payments from the General Fund to some other fund (used only with Budget Office approval). They are not recorded as expenditures.

572000 Pass-Through

" Used by Grants only to record pass-through of federal monies to other entities.

Other Uses of Funds

581000 Operating Contingency

581100 Payments of Refunded Debt

581000 Discounts on Issuance of Long-Term Debt