

Step 3:  
From Requisition to Purchase Order

## **Purchase Orders**

This section will provide information and detail procedures for the following:

- Purchase order: definition and purpose.
- How a purchase order is issued.
- What to do after a purchase order is issued.
- What to do when goods are received or services are completed.
- How to complete a change or make a cancellation to a purchase order.
- How to follow-up on an open purchase order.

### **Purchase Order; Definition and Purpose**

A purchase order is *the second step* in the process of purchasing goods and services. A purchase order details the agreement between the school (department) and the vendor regarding the final cost of goods and services. When issued by the department, and accepted by the vendor, the purchase order becomes the legal document between the department and the vendor that confirms the ordering of the goods or services to be provided.

The Purchasing Office is the **only** division within the school department authorized to initiate a purchase order or to finalize purchase agreements with vendors.

Goods **cannot be received** and services **cannot be initiated** without a signed purchase order being issued from the Purchasing Office.

### **How A Purchase Order Is Issued**

The Purchasing Office receives approved requisitions from the Budget Office. The approved requisition indicates there are funds available to cover the cost of the requested goods (items) or services. For goods requested, it is the responsibility of the Purchasing Office to contact the vendor listed on the requisition, and at least two (2) other vendors that can also provide the goods, and obtain the best price for the purchase. This policy applies to all goods/services between \$100 and \$5,000. It is the responsibility of the requestor to forward the necessary back-up/detail for said requisitions directly to the Purchasing Office.

When the best price is established, a purchase order to the lowest responsible bidder is issued. The purchase order includes vendor information, detail of quantity, description of goods and final price for the goods.

If the cost of the goods is over \$5,000, then the Purchasing Administrator must present the information to the Board of Contract and Supply, and obtain approval for the purchase before the purchase order can be issued. The estimated timeline for this process

is 8-10 weeks. This is only an estimate. The timeline can be longer if there are any unanticipated delays in the process. The timeline must be considered when determining a delivery date for the goods or services. More detail on the process of obtaining services over \$5,000 is provided in this Handbook within the section on Contracts.

The purchase order has three (3) copies. The original signed copy is sent to the vendor, a non-negotiable copy is sent back to the requester and a non-negotiable copy is kept in the Purchasing Office with a copy of the requisition and any appropriate back-up.

**When a school/department receives their copies of the purchase order they should:**

- Check vendor name on both the approved requisition and the purchase order. If the Purchasing Office has obtained a better price for the same item(s), the purchase order will be issued to the better price vendor. (This applies to goods only.)
- Check final cost on both approved requisition and the purchase order. If the purchase order is lower, the difference in cost is returned to the school or department's budget. If the price is higher, the difference is deducted from school or department's budget. It is important to compare costs to maintain accurate account balances at the school and office level.
- The school/department needs to keep purchase order on file until the goods are received or the service delivery is completed.

**Receipt of Goods :**

When goods are received at the school/department, a designated staff member must:

- Open package, retrieve packing slip and check all items against the packing slip and purchase order. This must be done within one week of receipt of package.
- After verifying that product delivered coincides with product ordered, receive delivered product into Lawson. Note "receiver #" on packing list and forward to Controllers' Office (Accounts Payable).
- Do not use the "Add Receive All" button unless you have verified that all products listed on purchase order have been delivered.

- If some items are not received and are noted as no longer available, the money remaining in the purchase order will be added back into the account originally charged for the purchase. **NOTE:** If you choose to re-order the item through a different vendor, then a new requisition is needed and the process detailed in the Requisition Section of this Handbook is initiated.

### **What To Do When Services Are Being Provided**

When services are being provided at a school or department, the following process is followed:

- When services are complete, the school or department is sent an invoice from provider and receives total amount into Lawson.
- If the services continue over more than one date, the school or department is sent an invoice from provider and receives into Lawson that invoice quantity against the total amount on purchase order. This process continues until purchase order is complete.

### **Changes Or Cancellations**

If a purchase order must be changed or cancelled for any of the following reasons, a Change Order/Cancellation Form must be completed and sent to the Purchasing Office:

- Billing for goods and services exceeds amount of purchase order.
- Change in address for vendor.
- Change in description of goods.
- Change in dates of service.
- Change in number of units requested for service.
- Any other changes to original purchase order that required an adjustment.
- Complete cancellation of purchase order.

If need for additional money is the reason for the Change Order/Cancellation Form, ***do not send*** requests for partial payments to Controllers' Office ***until*** you have received a signed/approved copy of the Change Order/Cancellation Form.

### **Purchase Order Follow-Up**

If any of the following apply to a purchase order that was issued, then a Follow-up Form can be submitted to the Purchase Office to determine the status of the order:

- A purchase order was issued and at least six (6) weeks have passed without receiving the goods or service.

- A short shipment is received (items are missing and not indicated as being on back order). You must complete a Follow-up Form (and return to the Purchasing Department no later than) two (2) weeks after receipt of package.
- An item is on back order for at least six (6) weeks.

**Information to Remember About the Purchase Order Process**

- *No services may be initiated before receipt of a signed/approved Purchase Order.*
- *No goods may be purchased before receipt of a signed/approved Purchase Order.*
- Contact between vendors and the School Department regarding shipment, prices, damages, etc. **must** be processed through the Purchasing Office.
- A Change Order/Cancellation Form is the **only** accepted procedure for adjusting an approved purchase order.

***ANY EXPENSE INCURRED AS A RESULT OF GOODS OR SERVICES OBTAINED IN A MANNER NOT CONSISTENT WITH PROVIDENCE SCHOOL DEPARTMENT PURCHASING GUIDELINES WILL NOT BE THE RESPONSIBILITY OF THE SCHOOL DEPARTMENT; IT WILL BE REFERRED FOR PAYMENT TO THE INDIVIDUAL WHO INITIATED THE PURCHASE.***

**Flow Chart of Requisition and Purchase Order Issuance**

The Flow Chart that follows details the steps and projected timelines in the process of submitting a requisition and obtaining a purchase order for the goods and services to be received.

## Contracts

This section will provide information and detail procedures for the following:

- When a contract is required
- Approval process
- Timelines for contract approval

### A Contract is Needed When

A service is provided by outside agencies or vendors, regardless of the dollar value.

### Approval Process for Contracts Less Than \$5,000

- Originator submits contract transmittal form and complete contract signed by the vendor to the Purchasing Administrator. A requisition must be submitted and the number included on the form.  
**NOTE:** School Board Agenda Summary Form *does not* need to be completed.
- Purchasing Administrator checks format and routes to Budget Office. Upon Budget Office approval, package is sent to the Chief Academic Officer.  
**NOTE:** If not approved for funding, contract and requisition will be returned to the originator prior to Chief Academic Officer's review.
- Chief Academic Officer approves and initials contract transmittal form or forward to appropriate Senior Administrator. The contract packet is then forwarded to the Chief Financial Officer.  
**NOTE:** If not approved, requisition and contract packet will be returned to the originator. The Chief Academic Officer's office will notify the Budget Officer and Purchasing Administrator of any contracts not approved.
- Purchasing Administrator will issue a purchase order.
- **NOTE: ALL SERVICES PROVIDED BY OUTSIDE AGENCIES OR VENDORS REGARDLESS OF THE DOLLAR VALUE, REQUIRE A CONTRACT.**

## Approval Process for Contracts Greater Than \$5,000

### FOR SOLE VENDOR:

- Originator submits contract transmittal form and contract with all completed (start date should be left blank), to Purchasing Administrator at least **6 weeks prior to the start date for services**. A requisition must be submitted and the number included on the form. Documentation that verifies vendor is a sole vendor must also be submitted.
- NOTE: School Board Contract Information Summary Form **must be** completed and submitted with the contract. Contact the School Board Office for the form.

### FOR COMPETITIVE BID:

- Originator submits contract transmittal form and contract with sections 1 and 2 complete (start date should be left blank), and a Request for Proposal (RFP) with vendor list to the Purchasing Administrator at least **10 weeks prior to the start date for services**. A requisition must be submitted and the number included on the form.
- NOTE: School Board Contract Information Summary Form **must be** completed and submitted with the contract. Contact the School Board Office for the form.
- Purchasing and Budget check funding, format and route the complete packet to the appropriate Senior Staff Member.  
**NOTE:** If not approved for funding, contract and requisition will be returned to the originator.
- The appropriate Senior Staff Member approves and initials contract transmittal form. The School Board Agenda Summary Form is removed from the packet and forwarded to the Chief Financial Officer. The contract packet is forwarded to Purchasing Administrator by the Chief Financial Officer. **Originator must be present** at School Board meeting. Superintendent's Office will notify originator of meeting date, time and location.  
**NOTE:** If not approved, requisition and contract packet will be returned to the originator by the appropriate Senior Staff Member. The appropriate Senior Staff Member's office will notify the Budget Office of any contracts not approved.
- Purchasing Administrator, upon notice of School Board Approval, will forward RFP to the Board of Contract and Supply for bidding of the service. Purchasing Administrator will advise the originator if their

attendance is required at the Board of Contract and Supply Meeting. When bids are received back in the Purchasing Office, the Purchasing Administrator will review all bids with the originator. The lowest responsible bidder will be chosen. At the same time, the original contract will be returned to the originator so that sections 3 and 4 can be completed. Completed contract and award letter for bidder chosen will then be forwarded to the Board of Contract and Supply for approval of the award. Upon approval from the Board of Contract and Supply, the Purchasing Administrator will obtain vendor's signature on contract. When signed contract is returned to Purchasing from the vendor, a Purchase Order will be issued.

- **NOTE: ALL SERVICES PROVIDED BY OUTSIDE AGENCIES OR VENDORS, REGARDLESS OF THE DOLLAR VALUE, REQUIRE A CONTRACT.**

### **Timelines for Contract Approval**

The estimated timeline for approval of a contract is ten (10) weeks. This begins at the point the Contract Packet is sent to the Budget Office for review, and ends at Board of Contract award. This is only an estimate. The timeline can be longer if there are any unanticipated delays in the review process. It is imperative to plan the beginning date of any service activity with the estimated timeline and margin for delay in mind.

### **Copy of Contract Agreement Packet**

A copy of the Contract Agreement Packet is included in the appendix of this handbook.



## **Payments:**

This section provides the following information regarding procedures for processing payments, for goods and services:

- Who processes information for payments
- Types of payments
- How to complete a payment

## **Who Processes Payments for Goods and Services:**

The Controller's Office receives documentation from schools and central offices for the processing of various types of payments for goods and services, including: payments to vendors, employee travel reimbursements, and direct payments.

The Controller's Office is the only office in the school department authorized to process payment for any service or purchase within the school department.

## **Types of Payments:**

The following provides detail on various types of payments processed through the Controller's Office:

### **Purchase Order is Complete:**

When all goods and/or services are satisfactorily received, the department receiving clerk electronically receives the quantity of goods or services in the Lawson Financial System and liquidates the unused balance if applicable. This signals that the purchase order can be closed and no other payment will be made against it.

### **Partial Delivery of Goods/Services:**

If all requested goods are not received in one shipment, or services will continue to be provided after a bill for service is received, the clerk needs to electronically receive the quantity approved for payment. This will process payment for only the portion of goods received or services provided. This signals that the purchase order should remain open and future payments will be requested against the money remaining in the purchase order.

**Direct Payment:**

This method of payment is used on a very limited basis. It is used for mileage payment to itinerants, travel expense reimbursement, ordering postage stamps, medical expenses, utilities, and paying non employees to be officials and referees at athletic events. A direct payment invoice is completed and forwarded to the Controller's Office for processing.

**Travel Reimbursements:**

Requests for reimbursement for travel expenses incurred on a business related trip is submitted on a direct payment invoice with a travel expense reimbursement form with original detailed receipts attached to it.

**How to Complete Payment Documents:**

All documentation for the processing of payments within the school department is sent to the Controller's Office (Accounts Payable). The following will detail the documentation needed for each type of payment before it is sent to Accounts Payable:

**Purchase Order is Complete or Partial:****The Process for Receiving Goods and Services using Lawson**

All goods and services requisitioned by a department must be received in the Lawson system. "Receiving" in Lawson has two meanings:

- The acknowledgement of the physical receipt of goods, based on receiving the materials and verifying the materials against the packing list if any.
- The acknowledgement of the performance of a service, based on the requester receiving and approving the invoice billed for the service.

In either of these cases, the Requester is responsible for entering a receiving record into Lawson E-Receiving, which authorizes the invoice for payment. Without a receiving record in Lawson, the vendor's invoice cannot be paid.

Access Lawson E-Receiving by clicking on Receiving on the main menu:

Lawson portal - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back Forward Stop Search Favorites History Links Hotmail Eisner Outlook Web Lawson Support Lawson portal

Address http://lawson:90/lawson/portal/ Go

**LAWSON** HOME Welcome training4  
Go To Preferences Help

GO


**Home**

**Shortcuts**  
Manage Shortcuts

**COP Flowcharts**  
Billing  
Activity Management  
Asset Management  
Accounts Payable  
Accounts Receivable  
Cash Ledger  
General Ledger  
Inventory Control  
Invoice Matching  
Lease Management  
Multi Ledger  
Purchasing  
Requisitions

**Requisitions**  
Requisition Flowchart COP  
Approval Codes  
Approver  
Receiving  
Requesters  
Requesting Location  
Requisitions

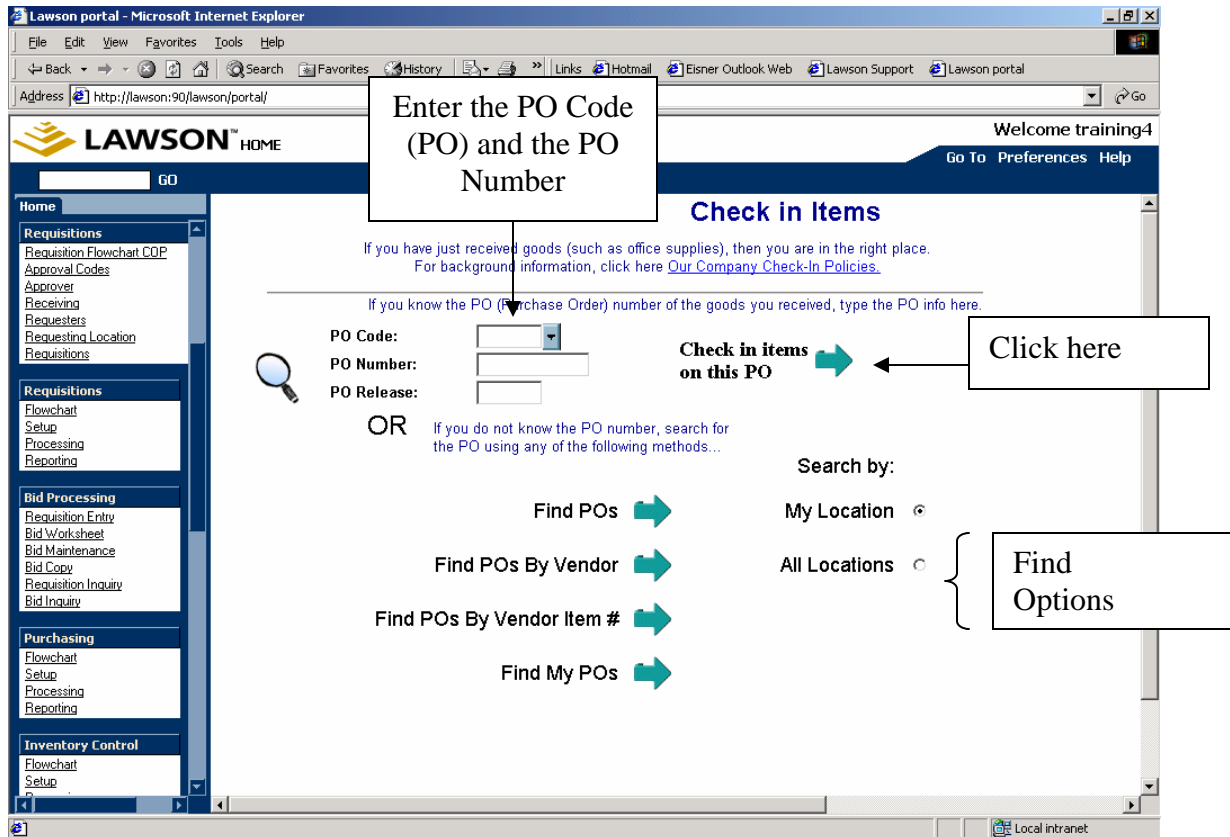
**Requisitions**  
Flowchart  
Setup  
Processing  
Reporting

  
e-**Receiving**

Access E-Receiving by clicking on  
"Receiving" on the main menu

Done Local intranet

Lawson E-Receiving calls the receiving function “checking in” items



If you have the PO Number, from either the Packing List or Invoice, enter the PO Code = PO and the PO Number. Click Check in items on this PO.

If you do not know the PO Number, you can search the system for the PO Number by using the Find options. The easiest option is to “Find My PO’s”, if you are the Requester. In not, use Find POs with the “My Location” option marked to get all POs for your department.

The system will list all of the PO's for you or your department eligible to be received:

The screenshot shows the Lawson portal interface. At the top, there is a navigation bar with the Lawson logo and the text "LAWSON HOME". Below this is a search area with a "GO" button. The main content area is titled "Find My Purchase Orders" and contains a table of purchase orders. The table has the following columns: PO Number, PO Code, PO Release, Requester, and PO Date. The data rows are:

PO Number	PO Code	PO Release	Requester	PO Date
8	PO	0	2286	04/30/2002
1	BID	0	2286	05/22/2002
34	BID	0	2286	05/02/2002
500014	PO	0	2286	05/22/2002

A magnifying glass icon is positioned to the left of the PO Number 500014. A green arrow points from the text "Check in items on this PO" to the right. The interface also includes a sidebar with various menu items such as "Requisitions", "Bid Processing", "Purchasing", and "Inventory Control".

You can choose the PO from the list by clicking on the PO Number

✓ You can drill-around on the PO to get additional information about the PO by clicking on the magnifying glass.

Once you choose a PO from the list, or have entered a PO Code and PO Number, the order displays for receiving to begin.

Lawson portal - Microsoft Internet Explorer

Address: http://lawson:90/lawson/portal/

WELCOME training4

Vendor: AA WHITE COMPANY  
 Buyer: Ray D'Abate x261  
 Purchase Order: 8  
 PO Code: PO PO Release: 0  
 Requested by: Nick Boscia  
 Requisition Number: 14

If you know you have received all items for this PO, check Yes.

All Items Received?  
 No  
 Yes

OR

Check off each item received. Verify the "Quantity Received" and, if needed, type the correct quantity.

Description	Quantity Ordered	Previously Received	Quantity Remaining	Units	Received	Quantity Received	Cancel Backorder?
chemical	10.0000	0.0000	10.0000	GL	<input checked="" type="checkbox"/>	5	<input type="checkbox"/>
chemical 2	5.0000	0.0000	5.0000	GL	<input type="checkbox"/>	2	<input type="checkbox"/>

Everything Received? Check off Yes

Partial lines or quantities? Enter here

Enter the receipt in one of two ways:

1. If all of the line items on the PO and all of the quantity of those line items have been received complete, check off the "All Items Received" box as Yes.
2. If any partial lines or quantities have been received, enter the quantity received on the applicable line.

You can also Drill-around, Cancel this Receiving Action, Review you Action or Finish the Receiving...

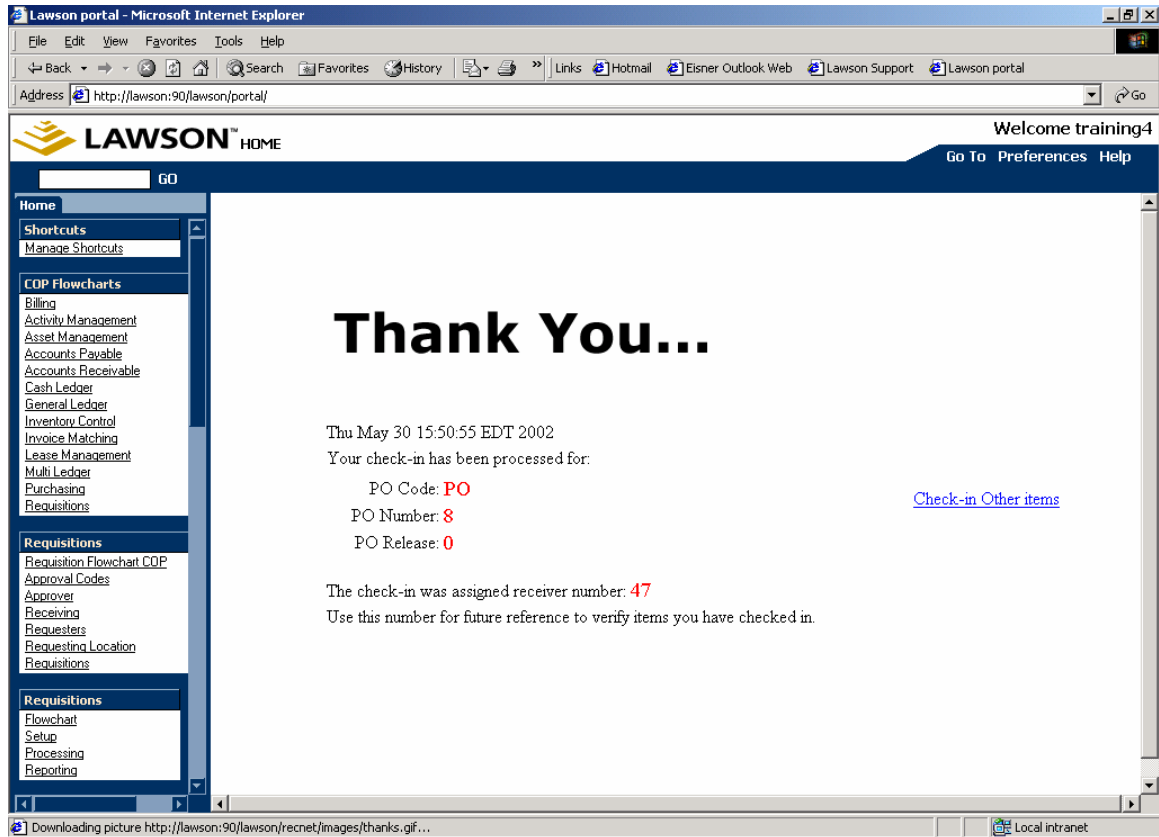
The screenshot shows the Lawson portal interface in Microsoft Internet Explorer. The browser address bar shows `http://lawson:90/lawson/portal/`. The page title is "Lawson portal - Microsoft Internet Explorer". The main content area displays a receiving action screen with the following elements:

- Navigation:** Home, Shortcuts, Manage Shortcuts, COP Flowcharts, Requisitions, and Requisitions (Flowchart, Setup, Processing, Reporting).
- Instructions:** "If you know you have received all items for this PO, check Yes." and "Check off each item received. Verify the 'Quantity Received' and, if needed, type the correct quantity."
- Form:** "All Items Received?" with radio buttons for "No" (selected) and "Yes".
- Table:**

Description	Quantity Ordered	Previously Received	Quantity Remaining	Units	Received	Quantity Received	Cancel Backorder?
chemical	10.0000	0.0000	10.0000	GL	<input checked="" type="checkbox"/>	5	<input type="checkbox"/>
chemical 2	5.0000	0.0000	5.0000	GL	<input type="checkbox"/>	2	<input type="checkbox"/>
- Buttons:** Check in Policy, Drill Around, Cancel, Review, Finish.
- Form:** "Enter Bill of Lading Number" with an input field.

A callout box points to the "Finish" button with the text: "Click Finish to complete the receiving action".

When you complete the receiving action, the system acknowledges the receipt and assigns a receiver number for your records.



Send packing slips or invoices to the Controller's office after receiving in Lawson. Documentation is sent to the Controller's Office (Accounts Payable). If the Purchase order has been completely received, no further payments can be made against the purchase order.

**Note:** A purchase order can have any number of partial payments against it throughout the year.



**Direct Payment:**

- Direct Payment Invoice
- Receipts, invoice or expense statements

**Note:** Detailed instructions along with a sample form can be found in the appendix of this handbook.

**Travel Reimbursement:**

- Direct Payment Invoice
- Original travel receipts
- Expense statement

Type Direct Payment Invoice with detail on travel expenses. Attach detail receipts and a completed expense statement to the Invoice. (Travel expense statements can be obtained in the Budget Office). Note: Meal reimbursement is limited to \$55.00/day including any gratuities. Liquor purchases are not reimbursed.

**Important Information to Remember About Processing Payment:**

- All documentation and requests for payments are sent to the Controller's Office (Accounts Payable) for processing.

**Sample of Completed Forms:**

Completed samples of the forms referenced in the Payments Section are included in the appendix to this handbook.

# Payroll

## Payroll Office

### Brief Explanation of Payroll Office Function:

The Payroll Office for the Providence School Department prepares payroll for approximately 3000 bi-weekly employees, and 1000 weekly employees. The payroll office must comply with many Union Contracts-

- Providence Teachers Union
- A.P.P.S.S.A.
- B.E.S.T.
- Clerical Union
- Teachers Assistants
- Bus Monitors
- Crossing Guards

### Payroll Office Timetable:

Time sheets must be received in the Payroll Office on Fridays by 10AM.

All of the paperwork received must be separated and distributed to the Payroll Clerks. These sheets must be cross referenced. Monday & Tuesday Sick leave, Personal Business days and Vacation days are all verified. Wednesday a payroll report is run and verified by the payroll clerks. This is the last opportunity for data modifications until the next payroll cycle.

Wednesday night checks are printed overnight.

Checks are delivered to the Payroll Office on Thursday morning for separation into one of 60 envelopes. The packages are picked up by the courier service for Friday distribution.

### Completion of Time Sheets:

Weekly and Bi-weekly timesheets are generated for all personnel assigned to schools and offices. Timesheets are sent to schools and offices every Friday with weekly paychecks.

**Bi-Weekly Timesheets:** Completed for a ten (10) day reporting period.  
**ABSENCES** are recorded in the appropriate column with the type of absence noted.

**Weekly Timesheets:** Completed for a five (5) day reporting period. ATTENDANCE is recorded for hours or days worked. Absences are recorded in the appropriate column with the type of absence noted.

**Substitute Timesheets:** Time for all substitutes is recorded on a weekly Timesheet. A separate Weekly Timesheet must be used for each Category of substitute, e.g. teachers, clerical, Teacher assistants. Type the category of substitute at the top of the Weekly Timesheet in the section marked Division.

**Posting Absences:** Please be consistent when posting absences on the payroll sheets – Use only the abbreviations listed below:

<b>PI</b>	-	<b>Personal Illness</b>
<b>PB</b>	-	<b>Personal Business</b>
<b>Prof</b>	-	<b>Professional Day</b>
<b>BR</b>	-	<b>Bereavement</b>
<b>WC</b>	-	<b>Workers Compensation</b>
<b>ML</b>	-	<b>Military Leave</b>
<b>JD</b>	-	<b>Jury Duty</b>
<b>Rel</b>	-	<b>Religious</b>
<b>V</b>	-	<b>Vacation</b>
<b>H</b>	-	<b>Holiday</b>
<b>R</b>	-	<b>Recess</b>
<b>WD</b>	-	<b>Wedding</b>
<b>GD</b>	-	<b>Graduation</b>

**Additional Time:** Additional time/hours are posted on the weekly or Bi-weekly Timesheet under the column entitled “ADDL HRS”. Under the column entitled “DESC ADD HRS” provide description of the work performed, e.g. Home Instruction, Breakfast, etc.. For sporting events indicate date of event, type of game, and work performed, e.g. 1/02 Football Scorekeeper. Provide total of hours for each description.

**Note:** Employees who work additional hours at a location other than their home base, must be added to the timesheet at the location where the work was performed. Indicate on the time-sheet, next to the employee’s name their home base assignment. Additional time for substitute teachers should be reported on the appropriate form included in the beginning of school packet.

**In-House Coverage:** In-House coverage is posted on the timesheet under the column entitled “IN HOUSE”. Using the In-House chart, determine the amount to be paid and post the amount under this column. The original in-house card(s) must be sent to Payroll Office with the timesheet. Since timesheets are due to Payroll Office on Friday morning, in-house should be posted on timesheet through Thursday.

**Home Instruction:** The number of Home Instruction hours are posted on the time-sheet under the column “ADDL HRS”. Under the next column, “DESC ADDL HRS”, type in the words Home Instruction. The canary (yellow) colored copy of the Home Instruction form is sent to the Payroll Office with the timesheet.

# Support Services

## **Support Services:**

The Support Services is responsible for the following:

- Fixed Asset Inventory-Additions/Disposals
- Phone Systems in Schools and Offices
- Processing Building Use Application Requests
- Student Insurance Program
- Management of PPSD Cell Phones
- Security Guards
- Crossing Guard Surveys and Apparel
- Assignment of Administrative Parking Spaces

## **Fixed Asset Inventory**

Fixed assets are entered and disposed of in the Lawson Financial System by the Support Services Office. This office is responsible for conducting a physical inventory of fixed assets.

## **Phone/Intercom/PA Systems**

The Support Services Office must be contacted if your school or office is having trouble with existing phone/intercom/PA systems, or requires changes to the system.

## **Requests for Use of Building**

All requests for use of school buildings or facilities must be made in writing, using the appropriate request form, and forwarded to the Support Services Office. Incomplete information on this form will result in the return of the request. Approved requests are in effect for one school year. Approval of requests for use of school buildings is at the discretion of the principal.

For use of schools, the person requesting to use the school must complete the request form and forward it to the principal. The principal checks that there are no conflicts in scheduling for the building on the date(s) requested, and checks the availability of custodial services. The principal will sign the request form, obtain the signature of the group representative making the request, and forward it to the Support Services Office. The principal must notify the requestor that the use of the building has been approved or denied.

Requests for the use of facilities, other than schools and fields, are coordinated through the Support Services Office. The administrator receiving the request or initialing the request would follow previous guidelines noted for a school principal.

### **Student Insurance Program**

By the second week of August, the Support Services Office provides information to schools regarding available insurance for students. The completed applications for enrollment in the Student Insurance Program are coordinated through the Support Services Office.

### **Management of PPSD cell phones**

The Support Services Office facilitates the use of school department cell phones. If your PSD cell phone is lost, not functioning, or you are unaware of the protocol for PSD cell phone use; contact the Support Services Office.

### **Security Guards**

The Support Services Office is responsible for the assignment of all security guards. To make sure the guards are neatly attired, and on time to their post. All questions or concerns regarding assigned security guards should be brought to the attention of the Support Services Office.

### **Crossing Guards**

The Support Services Office is responsible for furnishing crossing guards with apparel, and for performing surveys of crossing corners, when required.

### **Assignment of Administration parking spaces and management of administration parking lots**

The Support Services Office is responsible for the assignment of reserved parking spaces, and for the enforcement of parking at administration headquarters.



# **Account Codes & Structure**

## Account Structure:

The Providence School Department's general ledger account code structure is comprised of **six** segments and an additional **two** segments if the source of funding is grant related

<b>Structure:</b>	<u>Fund</u>	<u>Department</u>	<u>Division</u>	<u>Program</u>	<u>Subject</u>	<u>Object</u>	<u>Grant</u>	<u>Grant</u>
<u>Category</u>								
<b>School</b>	xxx	xxxx	x	x	xx	xxxxx	xxxxx-xx-xxxxx	xxxxx
<b>Admin. Dept.</b>	xxx	xxxx	xxxxx	xxxxx-xx-xxxxx		xxxxx		

### Segment I – Fund

The accounts of the Department of Public Schools are organized on the basis of funds as prescribed by City ordinances and grant regulations. Each fund is considered a separate accounting entity.

<b><u>New Fund</u></b>	<b><u>Description</u></b>
201	School Operating Fund
203	Title I
204	Title V
206	Vocational Education
207	Adult Education
208	Special Education
210	Bilingual
212	Miscellaneous
217	Internal Accounts
218	Carryover Program
219	Miscellaneous Grants
224	Other State Reimbursable Funds
225	School Lunch Program
226	Article 31

## Segment II – Department:

A major administrative division of the Providence School Department

### Department Mapping

<u>School/Department Description</u>	<u>DEPT #</u>
SCHOOL COMMITTEE	1011
SUPERINTENDENTS OFFICE	1012
DEPUTY SUPERINTENDENT	1013
COMMUNICATIONS	1017
DIRECTOR OF PROGRAM & STAFF	1018
DEVELOPMENT OFFICE	1020
PUBLIC ENGAGEMENT	1022
FEDERAL PROGRAMS	1023
STUDENT SUPPORT SERVICES	1100
STUDENT SUPPORT SERVICES AND OPERATIONS	1101
STUDENT AFFAIRS OFFICE	1105
VARSITY ATHLETICS	1115
REGISTRATION CENTER	1120
ADULT & CONTINUING EDUCATION	1125
HEALTH OFFICE	1130
ADMIN/SUPRV CAREER/VOC	1135
DROPOUT AND PREVENTION	1141
GUIDANCE AND SOCIAL SERVICES	1150
MONITOR SUBS	1155
SCHOOL GENERAL ADMINISTRATION	2000
CONTROLLER	2001
BUDGET OFFICE	2002
MEDICAID/FEDERAL REIMBURSEMENT	2010
PURCHASING	2011
TRANSPORTATION	2012
HUMAN RESOURCES	2013
CROSSING GUARDS	2014
EEO OFFICE	2016
CENTRAL SUPPLY	2018
FOOD SERVICE	2021
PLANT OPERATION	2042
PLANT MAINTENANCE	2043
CONLEY STADIUM	2046
504 COMPLIANCE EMPLOYEE	2050
INFORMATION SERVICES	2060
DATA PROCESSING	2061
EDUCATIONAL TECHNOLOGY	2062
FINANCE	2100
ANTHONY CARNAVALE (SPRINGFIELD ELEM)	3301
PLEASANT VIEW SCHOOL	3302
ASA MESSER ANNEX	3303
ASA MESSER ELEM	3304
ROBERT BAILEY ELEM	3305
ALAN SHAWN FEINSTEIN ELEMENTARY	3308
HARRY KIZIRIAN ELEM. (CAMDEN AVE)	3309
EDMUND W. FLYNN ELEM	3310

VARTAN GREGORIAN SCHOOL	3311
CHARLES FORTES ANNEX	3312
CHARLES FORTES ELEMENTARY	3314
ALFRED LIMA SR ELEMENTARY	3315
ALFRED LIMA SR ANNEX	3316
D'ABATE MEM SCHOOL	3317
CARL LAURO ELEMENTARY	3318
LAUREL HILL AVE	3319
WEST BROADWAY	3320
MARY E FOGARTY	3322
LAUREL HILL ANNEX	3323
ROBERT F KENNEDY	3325
FLYNN ANNEX	3327
RESERVOIR AVENUE	3328
LILLIAN FEINSTEIN SACKETT STREET	3329
VEAZIE ST ELEMENTARY SCHOOL	3335
SGT. CORNEL YOUNG	3336
WEBSTER AVENUE	3337
CHARLOTTE WOODS	3338
WINDMILL STREET	3339
DR. MARTIN L KING	3341
GEORGE J WEST	3342
NATHANIEL GREENE	4501
ROGER WILLIAMS	4502
GILBERT STUART	4503
NATHAN BISHOP	4504
S W BRIDGHAM	4505
ESEK HOPKINS	4506
OLIVER HAZARD PERRY	4507
SPRINGFIELD MIDDLE I	4509
CENTRAL HIGH	4701
CLASSICAL HIGH SCHOOL	4702
HOPE ADMINISTRATION	4703
MOUNT PLEASANT HIGH	4704
FEINSTEIN HIGH SCHOOL	4706
PROV ACADEMY OF INTER STUDIES	4710
HEALTH AND SCIENCE ACADEMY	4712
HANLEY VOCATIONAL	4715
HAROLD A BIRCH VOC CENTER	4716
HARRISON STREET HIGH SCHOOL	4718
E-CUBED	4719
HOPE ARTS	4721
HOPE LEADERSHIP	4722
HOPE INFORMATION TECHNOLOGY	4723
<b>DELSESTO HIGH SCHOOL</b>	<b>4724</b>
ACADEMY OF SERVICES	4725
TEXTRON CHAMBER ACADEMY	4807
OUT OF DISTRICT CHARTER SCHOOLS	4809
TIMES 2 ACADEMY	4810
ADMIN SPECIAL EDUCATION	5031
SPEC. EDUC. ITIN TEACH	5032
HOME INSTRUCTION	5042
DEPT OF LANGUAGE & CULTURE	5052
ACADEMIC OFFICE	5062

MIDDLE LEVEL EDUCATION	5065
ELEMENTARY LEVEL EDUCATION	5066
HIGH SCHOOL REFORM	5067
SUMMER SCHOOL	5070
CURRICULUM INSTRUCTION & PROF DEV	5100
LITERACY	5101
SOCIAL STUDIES	5102
MATH	5103
SCIENCE	5104
ASSESSMENT STUDENT PERFORMANCE	5105
ENGLISH	5106
FINE ARTS	5107
HEALTH AND PHYS ED	5108
ENROLLMENT SHIFTS	5120
ADVANCED ACADEMIC SERVICES	5128
INSTRUCTIONAL TECHNOLOGY	5162
TEACHERS SUBSTITUTES	5201
CLERK SUBS	5202
AIDE SUBS	5204
TEACHER EXCESS SUBS	5206
LONG TERM SUBS	5299
PUBLIC SCHOOL BOOK INVENTORY	5900
PAROCHIAL PRIVATE SCHOOLS	6200
NON-PUB SCH BK INV	6200
ST. XAVIER ACADEMY	6201
ST. MARY ACADEMY-BAY VIEW	6202
BISHOP FRANCIS P. KEOUGH	6203
ST. RAPHAEL ACADEMY	6204
PORTSMOUTH ABBEY	6205
LASALLE ACADEMY	6206
THE PROUT SCHOOL	6207
OUR LADY OF FATIMA HIGH SCHOOL	6208
BISHOP HENDRICKEN HIGH SCHOOL	6209
MOUNT ST. CHARLES ACADEMY	6210
ST LUKE SCHOOL	6211
ST ELIZABETH SCHOOL	6212
OUR LADY OF MT. CARMEL SCHOOL	6213
ST ELIZABETH ANN SETON ACADEMY	6214
FATHER JOHN V DOYLE SCHOOL	6215
JOHNSTON CATHOLIC REGIONAL SCHOOL	6216
ST MARY SCHOOL	6217
ST MATTHEW SCHOOL	6218
ST. PAUL SCHOOL	6219
MERCYMOUNT COUNTRY DAY SCHOOL	6220
OUR LADY OF MERCY REGIONAL SCHOOL	6221
ST BRENDAN SCHOOL	6222
ST. MARGARET SCHOOL	6223
SACRED HEART SCHOOL	6225
ST. ROCCO SCHOOL	6226
ST JOSEPH QF CLUNY SISTERS~ SCHOOL	6227
ST MARY SCHOOL	6229
ST TERESA SCHOOL	6230
ST ANN SCHOOL	6231
ST AUGUSTINE SCHOOL	6232

ST. BARTHOLOMEW SCHOOL	6233
BLESSED SACRAMENT SCHOOL	6234
HOLY GHOST SCHOOL	6235
HOLY NAME SCHOOL	6236
ST MARY SCHOOL	6237
ST PATRICK SCHOOL	6238
ST PIUS V SCHOOL	6239
ST THOMAS REGIONAL SCHOOL	6240
BISHOP MC VINNEY REGIONAL SCHOOL	6241
ST PHILIP SCHOOL	6242
ST FRANCIS SCHOOL	6243
ST KEVIN SCHOOL	6244
ST. PETER SCHOOL	6245
ST. ROSE OF LIMA SCHOOL	6246
ST JOSEPH SCHOOL	6247
ST. JOHN THE BAPTIST SCHOOL	6248
NOTRE DAME REGIONAL SCHOOL	6249
504 COMPLIANCE STUDENTS	6254
JEWISH COMMUNITY DAY SCHOOL	6255
SOPHIA ACADEMY	6279
SAN MIGUEL	6280
MOUNT PLEASANT ACADEMY	6281
PTC COOPERATIVE	6282
TIDES LEARNING	6283
UCAP	6284
CHILD'S PLAY	6285
JOHN HOPE DAY CARE CENTER	6286
NAFI – ALTERNATE PROGRAMS	6287
WINNERS CIRCLE	6288
THE LAUREL SCHOOL	6289
FUTURE USE	6290
ADULT EDUCATION	6300
CLASS A RETIREES	7000
EMPLOYEE FRINGES	8000
ADULT EDUCATION	6300
CLASS A RETIREES	7000
EMPLOYEE FRINGES	8000
MAT & SUP INVENTORY	9001

## **Segment III – Division:**

- 1 - Teaching and Learning
- 2 - Student Services
- 3 - Supt/Admin
- 4 - Operations
- 5 - Other

### **Teaching and Learning**

Teaching and Learning encompasses all school expenditures directly or indirectly related to instruction. All classroom personnel, classroom materials, classroom furniture & equipment, services etc. should be classified in this division. For Regular Ed, Special Ed, and ESL/Bilingual

Also, any cost associated with the school office should be classified in this division. These include but are not limited to school office personnel, school administrators, school office supplies and equipment, etc.

Teaching and Learning does **not** include any costs associated with guidance, extracurricular activities, or school health services. These expenditures should be classified under Student Services (see below).

Central Administration expenditures related to supporting instruction should be classified as Teaching and Learning.

### **Student Services**

Student Services encompasses all school expenditures related to Instructional Student Support services provided to students. These include but are not limited to extracurricular activities, guidance, school health services (nurse), and dropout prevention services.

Central Administration expenditures related to the above services should also be classified as Student Services.

### **Operations**

Operations encompass all expenditures related to infrastructure and non-instructional school support services provided to schools and departments. These include but are not limited to utilities, food service, business operations, human resources, maintenance, mail services, custodial services, security, etc.

Personnel, services, supplies and equipment related to the above functions should be classified as operations.

### **Superintendent/Administration**

Superintendent/Administration encompasses all expenditures related to the executive and leadership function of the district. These expenditures include the Superintendent's Office, School Board, public relations, parent involvement, and policy making.

Superintendent/Administration does not include all central administration departments. Central Administration departments supporting instruction should be classified as teaching and learning. Other central administration departments should be classified based on the criteria mentioned in the above classifications.

**Other**

Other encompasses any expenditure that cannot be classified in one of the divisions listed above. All expenditures that do not directly or indirectly affect the general population of students should be classified as “Other”. Examples are Adult Education (GED), out of district tuition costs, and non public school expenditures. Adult Education that is provided as an alternate program to high school should be classified as Student Services.

Any questions related to the classification of expenditures should be directed to the School Controller.



## **Segment IV - Program**

- 1 - General Ed
- 2 - Special Ed
- 3 - Bilingual/ESL
- 4 - Other
- 5 - Voc ED

### **General Education**

General Education costs are those associated with the standard, or regular programs. General education programs are open to any student, although not all students may enroll in every program. In addition to basic instruction other examples are: band and music programs, drama programs, athletic programs, etc.

### **Special Education**

Special Education includes all costs of services for children enrolled in the Districts Special Education Program.

### **Bilingual/ ESL**

Bilingual/ESL, include all cost of services necessary to operate the districts Bilingual/ESL program.

### **Other Programs**

Other Programs is used to track programs that are outside the bounds of the typical school day, school year, or regular curriculum. Child care, recreational programs, military programs, and summer school are all examples of “other” programs.

### **Vocational Education**

Vocational Education includes those vocational training costs that are directly associated with integrated education programs to teach trades or specific job-related skills; also involves pre-vocational experiences and explorations, planning related to employment after school graduation, or planning related to attending trade schools, community colleges, or a four-year university, with the intent of mastering a particular trade or employment skill. Regular “home economics” and “shop” classes are not included in this program but should be included in General Education.

**Segment V – Subject**

01 Art	30 Attendance Officer	48 Professional Development
02 Business	31 Certified Nursing Assistant	49 Resource
03 English	32 Detention	50 School Leadership
04 Foreign Language	33 Extracurricular	51 School Office
05 Kindergarten	34 Food Service	52 School Psychologist
06 Literacy	35 Gifted	53 Security
07 Math	36 Guidance	54 Self Contained Classes
08 Music	37 Health Services	55 Social Worker
09 Phys ED	38 Home Instruction	56 Speech Therapy
10 Science	39 Library	57 Substitutes
11 Social Studies	40 Maintenance	58 Supervision
12 Technology	41 Non-Instructional	59 Transportation
13 Voc Ed Classes	42 Non Subject Related	60 Utilities
	43 Occupational Therapy	
	44 One to One Paraprofessionals	
	45 Other	
	46 Paraprofessional	
	47 Physical Therapy	

Include all expenditures related to the subject unless otherwise noted. These include personnel, services, supplies, and equipment. Any classroom furniture purchased should be classified as Non-Subject Related (43) and not classified under a specific subject.

**01. Art**

Any expenditure related to the teaching of art to students. Performing arts or dance should be classified as “Other” (45).

**02. Business**

Any expenditure related to the teaching of business to students. Business does not include central administration costs related to business operations, which should be classified as Non-Instructional.

**03. English**

Any expenditure related to teaching the subject of English to students. English does not include reading and literacy expenditures, which should be classified as “Literacy“(6).

**04. Foreign Language**

Any expenditure related to teaching Foreign Language to students. This does not include ESL/Bilingual students which should be classified to the appropriate subject.

**05. Kindergarten**

All expenditure related to Kindergarten classes regardless of subject.

**06. Literacy**

Any expenditure related to teaching reading and literacy should be classified here. This does not include expenditures related to teaching the subject of English, which should be classified as “English” (4).

**07. Math**

Any expenditure related to teaching mathematics to students.

**08. Music**

Any expenditure related to teaching music to students. Expenditures related to the All City Band or Orchestra should not be classified here and should be classified as Extracurricular. Any other after school activity related to music should also be classified to Extracurricular. If any expenditure is used for both Music and Extracurricular, it should be classified under the subject that will utilize the item more frequently.

**09. Physical Education**

Any expenditure related to teaching physical education to students. This includes all physical education equipment and supplies. If supplies are used for both physical education and varsity athletics (high schools) the item should be classified under the subject that will utilize the item more frequently. Physical Education also includes any health education expenditures.

**10. Science**

All expenditures related to teaching the subject of science to students. This includes all specimens and lab equipment purchased for science.

**11. Social Studies**

Any expenditure related to teaching social studies to students. These include expenditures related to history.

**12. Technology**

Any expenditure related to teaching technology to students. Any computer hardware or software used in the classroom should be classified here. This does not include technology purchased for administrative offices; these items should be classified as Other (45).

**13. Voc Ed Classes**

All expenditures related to teaching vocational education to students. Do not include “Home Economics” or “Shop” expenses in this category. These expenses should be in the Other (45) category

**30. Attendance Officer**

All expenditures related to attendance officers and truancy.

### **31. Certified Nursing Assistant**

All expenditures related to one on one medical care given to students. The expense must be directly related to providing one on one medical care to the student.

### **32. Detention**

Expenses under this subject include supervisor's salaries paid before and after school to supervise students in detention. Supplies, if any, related to detention should be classified here.

### **33. Extracurricular**

Expenses related to extracurricular activities should be classified here. These include staff costs (salary and benefits) for after school programs, transportation, supplies, equipment, referees fees, etc. The Food Services subject category may only be used by the Food Service administrative department

### **34. Food Services**

All expenditures related to school lunch should be classified here. All cafeteria staff and supplies should be charged to Food Service. Food service does not include snacks for after school programs which should be classified as Extracurricular (33).

### **35. Gifted**

All expenditures related to gifted and talented instruction. This does not include the cost of advanced placement high school classes which should be classified to the appropriate subject.

### **36. Guidance**

All expenditures related to guidance and counseling of students should be classified here. High school costs related to college admissions and financial aid should also be classified here. Do not include expenditures related to graduation services, which should be classified as School Office (51).

### **37. Health Services**

All expenditures related to the school nurse and school health services. This includes nurse salaries and all medical supplies. Health Services also includes any Central Administration expenditures related to school health services e.g. the Health Office. This does not include health instruction to students, which should be classified as "Physical Education" (9).

### **38. Home Instruction**

Includes all expenditures related to homebound instruction of students.

### **39. Library**

All expenditures related to the school library should be classified here. This includes the cost of salaries, books, magazines, periodicals and other supplies to be used in the school library.

**40. Maintenance**

All expenditures related to repairs and maintenance of school department buildings. This includes custodial staff, services and supplies. This does not include maintenance contracts on school copy machines which should be classified as “School Office” (51). Repairs to classroom equipment should be classified under the corresponding subject, when applicable.

**41. Non-Instructional**

All expenditures that are not directly related to instruction. These include central administration expenditures related to finance, leadership, data processing, Human Resources and any other non instructional expense that is not classified with a subject.

**42. Non-Subject Related**

All expenditures that are not related to any specific subject should be classified here. These include classroom furniture and elementary classroom expenditures. This does not include subject that do not have a descriptions (i.e. home economics), which should be classified as Other (45).

**43. Occupational Therapy**

All expenditures related to occupational therapy.

**44. One to One Paraprofessionals**

All expenditures related to one to one paraprofessionals whose primary purpose is to assist in the education of a student.

**45. Other**

All expenditures related to teaching subjects to students that do not have a specific subject code.

**46. Paraprofessional**

Salary and related benefits for all paraprofessionals.

**47. Physical Therapy**

All expenditures related to providing physical therapy to students.

**48. Professional Development**

All expenditures related to the professional development of employees. These include the costs of substitute personnel assigned for employees out of work due to the professional development, as well as consultants, supplies and salaries

**49. Resource**

All expenditures related to providing resource for students.

**50. School Leadership**

All expenditures related to the school principal, assistant principal and any other school based administrator.

**51. School Office**

All expenditures related specifically to the school office. Includes computers purchased for the school office. Does not include any expenditures related to guidance which should be classified under Guidance (36), or Health Services which should be classified under (37).

**52. School Psychologist**

All expenditures related to psychological services provided to students.

**53. Security**

All expenditures related to school and building safety. This includes security guards, motion detecting systems, fire alarm testing and any personnel on hand related to safety. This does not include security at extracurricular events which should be classified under “Extracurricular” (33).

**54. Self Contained Classes**

Any expenditure related to educating special education students in self-contained classrooms. This includes 182 day and 230 day classes.

**55. Social Worker**

Any expenditure related to individuals providing social work services to students. Do not include social workers related to attendance which should be classified under Attendance Officer (30).

**56. Speech Therapy**

Any expenditure related to providing speech therapy to students.

**57. Substitutes**

Substitute teachers assigned for absence for reasons other than professional development should be classified here.

**58. Supervision**

Any expenditure related to supervising students outside of the school day. This includes breakfast supervision and school yard supervision before and after school. This does not include supervision for extracurricular activities or detention which should be classified under the appropriate subject code.

**59. Transportation**

Any expenditure related to transporting students to and from school. Includes central administration expenditures related to transportation. This does not include transportation for extracurricular activities which should be classified under “Extracurricular” (33).

**60. Utilities**

All utility expenditures should be classified here.

Segment VI – Account (Object Code)

<u>Roll Up Description</u>	<u>Account</u>	<u>Account Description</u>
<b>Expenses:</b>		
<b>Salary Related Expenses</b>	50010	SALARIES
	50011	SALARIES –OTHER
	50012	SALARIES-POVERTY FUND
	50020	SALARIES – TEMPORARIES
	50020	TEMP. CROSSING GUARDS
	50022	SALARIES & WAGES TEMP ADMIN
	50023	TEMPORARY - COMMUNITY POLICE
	50025	SUBSTITUE TEACHER
	50031	TEACHER TRAINING
	50081	SICK LEAVE BONUS
	50082	SICK PAYOFF
	50095	VACATION PAYOFF
	51043	RETIREMENT INCENTIVE
	50060	OVERTIME
	50070	SUMMER PAY
	50080	SICK LEAVE
	50090	VACATION
	50130	SNOW REMOVAL OVERTIME
	50180	CALL BACK
	50250	INJURED EMPLOYEES
	50310	PROFESSIONAL DEVELOPMENT
	50320	WORKSHOPS
	50340	HOLIDAY
	50350	LONGEVITY
	50360	AFTER SCHOOL
	50362	AM/PM SUPERVISION
	50363	ATHLETIC COACHES
	50390	MIDDLE SCHOOL PLANNING
	50400	DEFFERENTIAL PAY
	50401	AFTER SCHOOL C.A.S.T. PROGRAM
<b>Non Salary Related Expenses</b>	51020	CANADA LIFE INSURANCE
	<b>51025</b>	<b>GREAT WEST LIFE</b>
	51030	LEGAL SERVICE
	51300	CITY RETIREMENT
	51300	CITY RETIREMENT
	51500	MEDICAL INSURANCE
	51501	UNITED HEALTHCARE
	51502	HEALTH MATE
	51520	RETIREE MEDICAL
	51530	RETIREES - BLUE CHIP
	51550	TEACHER HEALTH WELLNESS
	51570	DENTAL INSURANCE
	51570	DELTA DENTAL
	51575	PRESCRIPTION AND VISION
	51602	DEATH BENEFIT



	51603	LABORERS LEGAL FEES
<b>Roll Up Description</b>	<b>Account</b>	<b>Account Description</b>
	51604	LOCAL 1033 TRAINING FUND
	51605	NE LABORERS HEALTH AND SAFETY
	51606	RI PUB SVC EMPLOYEES TRAINING FD
	51820	LABORERS INT'L PENSION
	51850	CITY OF PROVIDENCE PENSION EXPENSE
	51860	STATE RETIREMENT
	51900	FRINGE BENEFITS
	51920	WORKMAN'S COMPENSATION INSURANCE
	51921	WORKMANS COMPENSATION-SELF INS
	51925	INJURY PAYMENTS
	51930	WORKER COMP-MED
	51970	STATE UNEMPLOY COMP
	51980	FICA
	51990	WELLNESS PROGRAM
	51990	RI EMPLOYEE HEALTH SERVICE FUND
	51995	TEACHER HEALTH AND WELLNESS
	51996	1033 TRAINING FUND
	51997	.03/ LABOR HOUR 1033 AGREEMENT
	51998	AUTO ALLOWANCE
	52040	DATA PROC DIV CHARGES
	52055	PUPIL TRANSPORTATION
	52055	STUDENT TRANSPORTATION
	52065	PARENT STIPENDS
	52100	BUILDING INSURANCE
	52105	LIABILITY INSURANCE
	52115	WITNESS FEES
	52120	FEES NOT CLASSIFIED
	52130	MISCELLANEOUS SERVICES
	52135	ARITCLE 31 FEES
	52145	WORKSHOPS
	52170	POSTAGE
	52171	ERROR SUSPENSE ACCOUNT
	52175	ADVERTISING
	52185	DUES & SUBSCRIPTIONS
	52192	PAY OF CLAIMS & DAMAGES
	52202	INTEREST EXPENSE
	52206	INDIRECT COSTS
	52210	PRINTING
	52220	TRANSPORTATION
	52245	TAXES - REAL ESTATE
	52330	COMPUTER SERVICES
	52335	RETURNED CHECKS
	52340	APPRAISER
	52365	SUBSISTENCE
	52370	BAD DEBT EXPENSE
	52375	COLLECTION EXPENSES
	52405	FUEL
	52415	TELEPHONE
	52425	FUEL NEES

<b><u>Roll Up Description</u></b>	<b><u>Account</u></b>	<b><u>Account Description</u></b>
	52430	HEAT & LIGHT & POWER
	52450	PAYMENT TO WATER SUPPLY BOARD
	52500	BANK SERVICE CHARGES
	52560	BANK COMMISSIONS & FEES
	52600	PERSONNEL RECRUITMENT
	52605	BACKGROUND CHECK
	52705	TUITION
	52706	GROUNDSKEEPING SERVICES
	52710	PEER LEADER TRAINING
	52801	CAPITAL EXPENDITURES
	52820	EDUCATIONAL EQUIPMENT
	52821	LABORATORY EQUIPMENT
	52822	LAUNDRY & REFRIG EQUIP
	52825	SHOP AND PLANT EQUIPMENT
	52827	ADMIN EQUIP
	52827	EDUCATIONAL EQUIPMENT
	52830	COMMUNICATION EQUIPMENT
	52839	REDUCTIONS FOR MASTER LEASE
	52850	COMPUTER HARDWARE
	52860	CLASSROOM FURNITURE
	52865	OFFICE FURNITURE
	52870	AUTOS AND TRUCKS
	52881	DEMOLITION
	52882	CONSTRUCTION
	52883	MISC PROJECT EXPENSE
	52884	MISC CONSTRUCTION
	52885	CONTRUCTION IN PROGRESS
	52900	REPAIRS OFFICE EQUIP
	52905	REPAIRS TO EQUIPMENT
	52910	STREET LIGHT REPAIRS
	52911	MAINT & SERVICING
	52912	REPAIRS TO AUTOS & TRUCKS
	52913	REPAIRS AND MAINTENANCE
	52914	REPAIRS TO ELEVATORS
	52919	OTHER REPAIRS
	52924	INSTALLATION OF COMMUNICATIONS
	52926	CLEANING
	52940	REPAIRS TO BUILDING
	53000	RENTAL OF LAND & BUILDINGS
	53011	RENTAL OF OTHER EQUIPMENT
	53015	RENTAL OF SNOW REMOVAL EQUIPMENT
	53040	LEASE EXPENSE
	53100	MILEAGE REIMBURSEMENT
	53105	TRAVEL
	53110	TRANSPORTATION OF PERSONS-TRAINING
	53200	LEGAL FEES
	53300	MEDICAL FEES
	53305	PROFESSIONAL ENGINEERING FEES
	53310	CONSULTANTS
	53320	ACT AUD ACC & TAX
	53320	AUDIT

<u>Roll Up Description</u>	<u>Account</u>	<u>Account Description</u>
	53325	EXAMINING TITLES
	53326	AUCTIONEERS SERVICES
	53400	SECURITY
	53401	PRIVATE CONTRACTORS
	53402	GARBAGE PICK UP
	53425	CONTRACTUAL SERVICES/TRAINING
	53440	DATA PROCESSING
	53445	CUSTODIAL AND MAINT. SERVICES
	53499	CONTRACTUAL SERVICES/OTHER SERVICES
	53500	MISC. EXPENSES
	53505	COLLECTION OF REVENUE
	53510	CITY COUNCIL BUDGET REDUCTIONS
	53520	MOVING AND RIGGING
	53745	KITCHEN SUPPLIES
	54000	OFFICE SUPPLIES
	54010	SOFTWARE
	54042	SMALL TOOLS
	54210	PLUMBING
	54215	CONST & MAINT SUPPLIES
	54260	CHEMICAL SUPPLIES
	54270	LUBRICANTS
	54271	GRAVEL SAND
	54280	ASPHALTIC PRODUCTS
	54290	FABRICATED CEMENT
	54600	SCHOOL ACTIVITIES
	54601	HEALTH SUPPLIES
	54610	TEXTBOOKS
	54615	REFERENCE BOOKS
	54616	REBINDING BOOKS
	54620	ATHLETIC SUPPLIES
	54625	EDUCATIONAL SUPPLIES
	54630	LIBRARY BOOKS
	54631	NON-PUB SCH STUD TEXT
	54635	TESTING MATERIAL
	54640	STAGE-AUD SUPPLIES
	54700	AUTO PARTS
	54702	CEMENT & PLASTER
	54731	GAS HOME ECONOMICS
	54735	GLASS
	54740	HOUSEKEEPING
	54750	LICENSES
	54752	LOAM
	54755	LUMBER AND HARDWARE
	54758	MATERIALS SNOW & ICE REMOVAL
	54767	MISC PAINT SUPPLIES
	54770	MOTOR FUEL
	54776	PIPE
	54779	PLUMBING & HEATING SUP
	54780	ELECTRICAL SUPPLIES
	54791	SAFETY GEAR

<u>Roll Up Description</u>	<u>Account</u>	<u>Account Description</u>
	54800	SWIMMING
	54805	TIRES
	54810	WEARING APPAREL
	55125	GRANT EXPENDITURES
	57022	SEEDS FERTILIZER TREES & SHRUBS
	59201	TRANSFER TO SCHOOL FUND
	59203	TRANSFER TO FUND 203
	59206	TRANSFER TO FUND 206
	59217	TRANSFER TO INDIRECT COST FUND 217
	59820	EQUIPMENT NOT CLASSIFIED
	59890	TRANSFER TO B.C SELF INS. FUND

## Activity Management (Grant) Codes:

### Segment I (Grant)

This segment is a made up of twelve numeric characters. See below for explanation:

Example - Title I Grant for FYE 2007      **51600-07-84010**

XXXXX      XX      XXXXX  
Project #      Year      CFDA

Activity Management codes for grants will be issued by the School Controller each year.

### Segment II (Grant Category)

This segment will be transparent to the end user, and will mirror the account codes.

### Grant Mapping for FYE 2007 (7/1/06 – 6/30/07)

Providence School District				
<u>Activity (Grant) Listing for FYE 2007</u>				
<u>Non-Local Funds</u>				
<u>Fund</u>	<u>Grant Description</u>	<u>Awarded Amount</u>	<u>Activity Code FYE 2007</u>	
			<u>FYE 2007 Grant Term</u>	
203	Chapter I Title I	23,821,794	51600-07-84010	7/1/06-6/30/07
204	Title V Title V (Innovative Programs)	212,675	51000-07-84298	7/1/06-6/30/07
206	Vocational Education Perkins	1,492,916	53200-06-84048	7/1/05 - 8/31/06
	Perkins	1,281,992	53200-07-84048	7/1/06-6/30/07
	Vocational training For Adults	53,555	53500-07-84048	7/1/06 - 6/30/07
208	Special Education Expand (Sec. 619)	214,319	50800-07-84173	7/1/06-6/30/07
	Extend (IDEA Part B)	6,411,709	50500-07-84027	7/1/06-6/30/07

<b>210</b>	<b>Bilingual Immigrant Education</b>			
	<b>Immigrant (now Called Title III)</b>	1,459,206	52500-07-84365	7/1/06-6/30/07
<b>212</b>				
	<b>Title II (Professional Development) LEAD</b>	4,496,707	50600-07-84281	7/1/06-6/30/07
	<b>Title IV Public</b>	498,188	52900-07-84186	7/1/06-6/30/07
	<b>School Renovation</b>		1/1/02-9/30/07	Closed
	<b>IDEA</b>		1/1/02-9/30/07	Closed
	<b>Title II-Educational Technology &amp; (Read 180)</b>	406,206	53601-07-84332A	7/1/06-6/30/07
	<b>Comprehensive School Reform FY06 Feinstein High</b>	128,360	53900-06-84332A	9/1/05 - 8/30/06
	<b>Comprehensive School Reform FY06 Robert L. Bailey</b>	126,833	53900-06-84332B	9/1/05 - 8/30/06
	<b>TITLE 1 School Improvement - A (Middle &amp; High)</b>	827,588	51601-06-84010A	11/30/05-9/30/06
	<b>Reading First Grant Reading (Year 3)</b>	1,152,000	59500-06-84357	10/1/05-9/30/06
	<b>Reading First Grant Reading (Year 4)</b>		59500-07-84357	
	<b>Reading First Grant (Carnevale School)</b>	208,225	59500-06-84359	02/01/06-9/30/06
	<b>Emergency Impact Aid for Displaced Students</b>	48,750	55300-06-84938	10/01/05-07/31/06
	<b>Testing of School District Emergency Response Plans</b>	4,671	54400-06-84938	6/21/06-7/31/06
	<b>Reading First - Data Management and PD</b>	169,222	59500-07-84357A	9/1/06 - 9/30/06
	<b>Comprehensive School reform - High School</b>	100,000	53900-07-84332A	10/1/06-9/30/7
	<b>Comprehensive School reform - Middle School</b>	150,000	53900-07-84332B	10/1/06-9/30/7
<b>218</b>				
	<b>Disney Learning Partnership (DLP)</b>		90005-02-00000	Closed
	<b>Smaller Learning Communities (fye 2005)</b>	884,918	90022-05-84215	7/15/02-7/14/06
	<b>Emotional Competency (Fortes 3314)</b>		90032-03-00000	Closed
	<b>Urban Teacher Academy</b>		90035-02-00000	Closed
	<b>SAFA</b>		90036-02-00000	Closed
	<b>Teaching American History</b>	871,632	90051-05-84215	7/1/04-6/30/07
	<b>Ready to Learn Providence (Sub recipient for Prov Plan)</b>		90057-05-84359	9/1/04-8/31/07
<b>219</b>				
	<b>Fleet All Star Grant-OH Perry</b>	3,000	90002-02-00000	Until spent
	<b>Help after school literacy grant</b>		90008-03-00000	3/1/03-Until Spent
	<b>Carnegie-FA-&gt;Children's Crusade</b>		90010-06-00000	11/01/05-10/31/06
	<b>Carnegie-FA-&gt;Children's Crusade</b>		90010-07-00000	11/01/06-10/31/07
	<b>New England Small School Network</b>		90012-05-00000	
	<b>Safe and Smart After School Program (This program is administered by the district)</b>		90011-03-00000	7/1/02-until spent

	Gates		90013-07-00000	7/1/05-Until Spent
	Tech grant/Reading Recovery/College board grant		90019-03-00000	Closed
	Macarthur Foundation		90033-03-00000	Closed
	Bread Loaf in the Cities (Carnegie)		90036-03-00000	Closed
	The Broad Residency in Urban Ed.		90039-05-00000	Closed
	RISCA (Charles Fortes)	5,000	90040-05-00000	7/26/04-until spent
	RISCA (Charles Fortes BRAIDING W / ARTS)	4,000	90040-06-00000	7/1/05-Until Spent
	RISCA (Charles Fortes BRAIDED INQUIRY)	6,000	90040-07-00000	7/01/06-6/30/07
	Families and Work Institute Grant (Reservoir Ave)	3,800	90041-03-00000	2/12/03-until spent
	RISCA (Vartan Gregorian @ Fox Point)	4,875	90000-02-00000	Carry Over
	Diploma Plus School	420,000	90044-04-00000	2/4/04-6/30/07
	Scale Year 4	200,000	90047-06-00000	1/1/06 - 12/31/06
	RISCA (Hope)	652	90049-04-00000	1/21/04-until spent
	RISCA-Curric Expans Init. (Hope)	3,750	90049-07-00000	7/1/06-6/30/07
	RISCA-Leadership development (Hope)	4,750	90049-07-00000A	7/1/06-6/30/07
	RISCA (Feinstein)	4,998	90053-05-00000	7/26/04-until spent
	RI State Improvement Grant - George J. West	2,000	90055-05-00000	7/1/04 - until spent
	Fund for the Improvement of Education (Assesment)	149,115	90056-05-84215	10/1/04 – 9/30/06
	Fund for the Improvement of Education	99,200	90056-06-84215	9/20/05 – 12/31/06
	PS&I	503,829	90057-05-00000	Closed
	State PROGRAM Improvement Grant	20,000	90058-06-84323	11/1/04-10/31/07
	NASA Explorer Grant	183,938	90059-07-00000	9/1/06 - 8/31/07
	District Negotiated Agreement (Year 2)	600,000	14000-07-00000A	7/1/06-6/30/07
	RI Electronic Portfolio System	126,820	11800-06-00000	Closed
	21st Century Learning Center Year 3 (Sub recipient For Family Services)		90054-07-84287	7/01/06-6/30/07
	21st Century Learning Center Year 3 (Sub recipient For Educational Partnership)		90054-07-84287A	7/1/06-6/30/07
	21st Century Learning Center Year 4 (Sub recipient For Educational Partnership)		90054-07-84287B	7/1/06-6/30/07
	State Improvement Grant (2,000 Fogarty and 2,000 Kizirian)	4,000	90055-07-00000	7/1/06-6/30/07
	RISCA (Fortes)	3,860	90040-06-00000	7/1/05 – until spent
	<b>Grants that are awarded to the district but do not get processed through Lawson</b>			
	Gates		99001-04-00000	7/1/00-6/30/10
	QZAB			
224	Literacy Dropout		90015-07-00000	7/1/06-6/30/07
226	Article 31		90017-07-00000	7/1/06-6/30/07

## Commonly Used Account Codes

### Services: Major Object Code Series

This major group includes payments for services rendered by firms or individuals, **not City employees**, under express or implied contract. It does not include materials and supplies, or personal services as furnished in connection with the performance of the contracted services.

- 51998      Automobile Allowance  
Payments for the use of personal cars by employees in transacting school department business.
- 52055      Student Transportation  
This account is charged with payments for bus services paid to public or private transportation companies.
- 52120      Other Fees
- 52130      Miscellaneous Services  
All services other than personal which cannot be classified in any group.
- 52170      Postage, Freight and Express  
Payments for postage, freight, and express, in or out, when such payments are made Directly to post office or freight agent. Postage included on invoice for supply orders should be treated as a cost of materials.
- 52175      Advertising  
All types of commercial, promotional, and newspaper advertising.
- 52185      Dues and Subscriptions  
Payments for municipal and professional organization memberships and for subscriptions to periodicals used by offices only. Exception: library periodicals which should be charged to the 54630 account.
- 52210      Printing and Binding  
Payment for outside printing services. Does not include printed office or report forms, and stationary which are charged to Account Code 54000 (Office Supplies).
- 52365      Subsistence
- 52415      Telephone  
Payments for local and long distance telephone services.



- 52430      Heat, Light and Power  
Payments for electricity.
- 52450      Water Payments to Water Supply Board  
Payments to Water Supply Board for water supplied to various departments.
- 52705      Tuition Payments  
Payment for tuition of students attending schools outside the school district.
- 52905      Repairs to Communication Equipment  
Repairs to satellite and other communication equipment and all other contractual equipment repairs.
- 52912      Repairs to Automobiles and Trucks  
Payments for the repair of automobiles, motorcycles, and trucks including parts and supplies furnished for such repairs.  
Repairs to tires and tubes and charging or repairing automobile batteries are included.
- 52913      Copier Lease and Maintenance
- 52919      Repairs to Grounds
- 52924      Installations of Communication System  
Installations of radios, telephones, or other communication systems.
- 52926      Laundry and Cleaning  
Payment for laundering and cleaning uniforms, clothes and rugs.
- 52940      Repairs to Buildings  
Repairs or alterations to buildings where such work does not add appreciability to the original value of the building.
- 53000      Rental of Buildings  
Payments for use of buildings.
- 53011      Rental of office Machinery and Equipment  
Rentals paid for the use of office machines, equipment, plant equipment, electric water coolers and all other equipment.

- 53015      Rental of Snow Removal Equipment  
Automobiles, trucks, and tractors and other automotive and construction equipment. Equipment used for snow removal.
- 53105      Travel Subsistence-Conventions  
Payments for lodging, meals and registration fees for employees attending conventions.
- 53200      Legal Fees  
This account is charged with payments to professional firms for legal services.
- 53300      Medical Fees
- 53310      Consultants
- 53320      Accounting and Auditing Fees
- 53400      Security Services
- 53440      Data Processing  
Payments to outside agencies for data processing services.
- 53445      Custodial Services  
This account is charged with payments to contactors for custodial services.
- 53505      Collection/Delivery
- 53520      Moving and Rigging

## **Materials and Supplies: Major Object Code Series**

Supplies consumed in daily operation are included in this major group.

- 51300      Natural Gas
- 52450      Fuel  
Fuel oil for heating purposes and for stationary engines and other materials used to provide heat for school buildings.
- 54000      Office Supplies  
Printed office and report forms, stationary, pencils, ink, typewriter ribbons, file folders, cards, minor equipment and other similar supplies which are designed primarily for office use. Includes computer diskettes and printer cartridges used in the office.
- 54010      Computer Software  
Purchase of all computer software licenses.
- 54042      Small Tools  
Small tools such as wrenches, hammers, saws used by plumbers, carpenters, electricians, and machinists.
- 54210      Plumbing and Heating Supplies  
This account is charged with the cost of pipe fittings, fixtures, gauges, etc. used for plumbing and heating systems.
- 54215      Miscellaneous Materials and Supplies  
Supplies which cannot be charged to any preceding classification.
- 54270      Lubricants  
Oil, grease and lubricants for automotive and other equipment.
- 54280      Asphalt Products  
Road oil, asphalt and other asphalt products.
- 54600      Student Activities  
Admission to events or field trips.
- 54601      Health Supplies  
This account is charged with the cost of drugs, medications, adhesive, surgical and dental instruments, x-ray supplies, laboratory glassware, etc.

- 54610      Textbooks  
This account is charged with the cost of textbooks for all classroom instruction. The cost of student workbooks should be charged to 54625 (Educational Supplies).
- 54615      Reference Books  
This account is charged with the cost of books to be used for reference purposes.
- 54616      Rebinding of Textbooks
- 54620      Varsity Athletic Supplies  
**Varsity Athletic supplies only.** Physical Education supplies should be charged to 54625.
- 54625      Educational Supplies  
This account is charged with the cost of all educational supplies in the classroom, such as paper, pencils, workbooks. This account is only for supplies in the classroom.
- 54630      Library Books  
Reference books, periodicals, newspapers, maps, charts. Library books should be charged to this classification. School textbooks should not be charged here. **School textbooks should be charged to 54610.**
- 54631      Non-Public Student Textbooks
- 54635      Testing Materials
- 54640      Stage-Auditorium Supplies  
Ropes, fixtures, lights, etc.
- 54700      Auto Parts  
Parts, supplies and accessories used to repair all types of automotive or construction equipment.
- 54702      Cement, Plaster and Related Products  
Cement, plaster, lime, and other similar construction materials.

- 54735      Glass  
This account is charged with the cost of window glass, all types; glass bricks, glass doors, putty, plexiglass, and all other materials used by glaziers.
- 54740      Housekeeping Supplies  
Mops, soap and other cleaning and janitorial supplies, electric light bulbs, and other supplies and equipment which deteriorates appreciably during
- 54755      Lumber and Hardware  
Lumber, millwork, roofing, and hardware used for repairing and constructing buildings and other structures.  
continued use.
- 54758      Materials for Snow and Ice Removal  
Sand, salt, and other chemicals used for snow and ice removal.
- 54767      Paint and Painter's Supplies  
Pigments, turpentine, painting oils, brushes, and other painting supplies and materials consumed in the process of painting buildings, signs, and other objects.
- 54770      Motor Fuel  
Gasoline and fuel oil for automotive and other motor powered vehicles.
- 54780      Electrical Supplies  
This account is charged with the cost of electrical equipment and supplies such as wires, fuses, conduits, cables, junction boxes, switches, etc.
- 54800      Swimming Pool Supplies  
This account is charged with payments for pool supplies such as chlorine, diatomaceous earth, hoses, brushes, chemicals, etc.
- 54805      Tires and Tubes  
Tires and tubes for use on automotive and other equipment.
- 54810      Wearing Apparel  
Employees' uniforms, shoes, and hats. Badges are also included in this account.
- 57022      Seeds, Fertilizer, Trees, and Shrubs  
Seeds, fertilizer, trees, shrubs, and other plants purchased for landscaping work.

**Special Items: Major Object Code Series**

This major group includes payments for employee benefits and legal claims. **Schools and administrative offices should not use object codes in this series. The Major Object Code Series should be used by the Business Office only.**

- 51030      Employee Legal Services
- 51300      City Retirement  
This account is charged with the employer's contribution to the City of Providence Retirement System.
- 51550      Teacher Health Wellness
- 51570      Dental Insurance
- 51820      Laborers International Union of North America National Pensions Fund
- 51850      Survivors Benefits  
This account is charged with the employer's contributions for State Survivors Benefit Insurance.
- 51860      State Retirement  
This account is charged with the employer's contributions for State Retirement Benefits.
- 51921      Workers Compensation
- 51930      Workers Compensation – Medical Fees
- 51970      State Unemployment Contributions
- 51990      Employee Prescription Plan  
Eligible employees only.
- 52105      Liability Insurance  
Payments on a regular liability insurance policies as well as to a City operated Automobile Accident Insurance Fund.
- 52192      Payments of Claims and Damages
- 58890      Transfer to Self-Insurance Fund  
Includes active health insurance.

**Equipment: Major Account Code Series**

This general group includes all capital items with depreciable value. Items with an expected life **less than one year, should not be** included in this major account series.

- 52820      Educational Equipment  
This account is charged with the cost of **specialized educational equipment including audio-visual equipment, and other specialized equipment used for instructional purposes.** This includes classroom equipment only.
- 59820      Equipment Not Otherwise Classified  
All other equipment that cannot be classified in another category.
- 52821      Laboratory Equipment  
This account is charged with the cost of laboratory equipment with a purchase price exceeding \$300.
- 52822      Household, Laundry, and Refrigeration Equipment  
Household furniture, stoves, refrigerators, laundry machines and other major household equipment that does not deteriorate rapidly during use.
- 52825      Shop and Plant Equipment  
Manufacturing machines such as lathes, drill presses; garage equipment such as hoists, greasing equipment; plant equipment such as turbines and generators; and all other shop and plant equipment.
- 52830      Communication Equipment
- 52850      Computer Hardware – Office  
Purchases of **all** computer hardware such as computer printers, monitors, modems, etc..
- 52860      Classroom Furniture  
This account is charged with the cost of all student and teacher desks, chairs, tables, etc. for **classroom** and **auditorium** use only. Desks and chairs for offices should be charged to Account Code 52865.
- 52865      Office Furniture and Equipment  
Purchase of desks, chairs, rugs, draperies, filing equipment, and other similar machinery and equipment that is used in the office.

52870

Trucks and Tractors

Purchases of two-way radios, or other communication equipment, excluding telephones, not intended for classroom use.