



## PCARD EDITION

### Descriptions of Object Codes for Expenditures

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.

**This Budget Department document has been condensed to refelect only the Object Codes approved for use in the PCard WORKS application.**

- **Orange highlights are highly restricted codes**
- **Green highlights are allowable for the indicated departments only**

**51000 & 52000-Payroll Codes are not to be used with PCARDS**

#### **524520 PAT Union Professional Improvement Funds**

- PROFESSIONAL CONFERENCE - PAT UNION AGREEMENT. Payments for costs such as lodging, meals, registration, and transportation incurred by a teacher while attending approved professional conferences offered by PAT Union Agreement. The conferences, meetings, workshops, etc., can be either in or out of the District. (Account 564000 used for dues or membership fees.) **May only be used with 5499 Department code and must have pre-approval from Travel Desk to ensure employee has funding. Sign off with Employee name and ID number.**

#### **530000 - Purchased Services – Restricted**

Services, which, by their nature, can be performed only by persons or firms with specialized skills and knowledge who are not employees of the District. **Generally, these services are required to be on a contract. Contracts may not be paid via PCARD without express approval from Contracting.**

#### **531800 Local Meetings / Non-Instructional Staff Development**

- Training fees for workshops, conferences, seminars and other staff development activities attended by non-instructional personnel excluding travel related costs. Meals or refreshments for working business meetings.

#### **531810 Non-Instructional Development - Professional Development Funds**

- Fees for training workshops, conferences, seminars and other staff development activities using allocated Professional Development funding by Licensed Employees. **Only used with 5499 or 5402 department codes with preapproval from Travel Desk or Superintendents office. Include Employee Name and employee number in sign off.**

#### **532200 Repairs and Maintenance Services**

- CONTRACTED RENOVATION/REMODELING. Contractor costs for the renovation and remodeling of existing structures. **May be used for One-time repairs**

#### **532400 Rentals**

- RENTAL OF LAND AND BUILDINGS. Rentals for both temporary and long-range use. Some examples are administrative offices, garages, warehouse space, auditorium facilities, parking lots, classroom space, and playground space.
- RENTAL OF EQUIPMENT AND VEHICLES. Rentals for both temporary and long-range use. This includes bus and other vehicle rentals when operated by the District, and similar rental agreements such as for cable systems. Under such arrangements, ownership of the asset (i.e. equipment or vehicle) DOES NOT revert to the District at the end of the agreement.
- LEASE-PURCHASE OF EQUIPMENT AND VEHICLES. Lease-purchase of equipment and vehicles where the ownership of the asset (i.e. equipment or vehicle) DOES revert to the District at the end of the lease- purchase agreement.

### **532800 Garbage**

- DISPOSAL SERVICES. Pickup and handling of garbage by non-District employees. **RISK DEPT ONLY**

*Student Transportation Services - Contracted costs incurred in transporting students to and from instructional programs during the school term including District expenditures associated with: (a) Home-to-school transportation of students as scheduled by the local school board; (b) Student transportation between educational facilities either within or across district boundaries, if the facilities are used as part of the regularly scheduled instructional program approved by the board; (c) Student transportation for in-state field trips when such represents an extension of classroom activities for instructional purposes, and shall include out-of-state destinations within 50 miles of the Oregon border.*

### **533200 Non-Reimbursable Student Transportation ONLY**

- STUDENT ACTIVITY EXPENSE. Includes only transportation cost for field trips for non-educational purposes not allowed for reimbursement by the state. Includes, contract payments for transporting students on student activity trips, interscholastic athletic events, out-of-state field trips, or non-instructional field trips

#### **533110 Reimbursable - School Bus – Student**

#### **533120 Reimbursable - Taxi Cab**

#### **533130 Reimbursable - In-Lieu**

#### **533140 Reimbursable - Tri-Met**

#### **533150 Reimbursable - Field Trips**

#### **33160 Reimbursable-Athletic Trips**

*Travel - Expenditures for transportation, meals, hotels, and other travel related expenses for the District.*

### **534100 Travel, Local in District**

- LOCAL TRAVEL AND MILEAGE. Reimbursement for mileage incurred within the 25-mile limitation by a District employee when conducting District business. Includes parking fees and taxi fares within the confines of the District.

### **534200 Travel, Out of District**

- OUT-OF-TOWN TRAVEL. Payments for employee travel costs such as lodging, meals, and transportation incurred outside the 25-mile limitation when conducting District business, such as attending conferences and meetings. (Account 531800 used for costs of workshops and seminars for training purposes. Account 524500 used for conferences covered by PAT Union Agreement. Account 564000 used for dues and membership fees).

### **534210 Travel, Out of District - Professional Development Funds**

- Employee travel costs such as lodging, meals, and transportation incurred outside the 25-mile limitation when attending training or workshops using allocated Professional Development funding by Licensed Employees.

### **534300 Travel, Student Activities**

- STUDENT ACTIVITY EXPENSES. Student activities such as conferences, workshops, registration fees, entry fees, performance tickets, lodging and meals. (Account 533200 used for Non-Instructional transportation expenses related to these activities.)

### **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.

**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.

**535920 Internet Fees**

**535990 Wide Area Network / Misc.**

**540000 - Supplies & Materials**

Material and freight costs for items of an expendable nature that are consumed, wear out, deteriorate from use, or are used in fabrication or as components of more complex products.

**541000 Consumable Supplies**

- SUPPLIES. Supplies such as chalk, home economics food, gas/ oil for shop equipment, paintbrushes, test tubes, pencils, pens, pre-printed forms, and computer cables. Cafeteria supplies such as small utensils, aprons, straws, napkins. Custodial supplies such as brooms, mops, soap, and garden hoses. Maintenance Shop supplies such as flashlights, batteries, sandpaper, drill bits, and adhesive. Printing supplies such as paper, and ink. Miscellaneous items such as uniforms and costumes. Equipment costing less than \$150.
- CUSTODIAL NON-CLEANING SUPPLIES. Non-cleaning supplies such as floor finish, gum seal, hand soap, paint, paper towels, rock salt, toilet tissue, etc.
- AUDIOVISUAL SUPPLIES. Audiovisual, graphic, and photographic supplies, blank audio and visual tapes, overhead transparency film, mounting tissue, laminating supplies, film processing, etc.

**541100 Loss Prevention- Maintenance Services only**

*Cafeteria Needs* - Expenditures that support the various needs of the Department of Nutrition Services.

**541210 Bakery Products - NS only**

**541220 Dairy Products - NS only**

**541230 Donated Commodities – NS only**

**541240 Fruits and Vegetables - NS only**

**541250 Meat - NS only**

**541260 Nutritional Staples - NS only**

**541270 Food Inventory Adjustment - NS only**

*Other Consumable Supplies* - Expenditures that support the various needs of the District.

**541310 Auto Parts and Batteries - Student Transportation only**

**541315 Tires - Student Transportation only**

**541320 Oil and Lubricants - Student Transportation only**

- Bulk purchases for the maintenance garage or from a service station on an emergency basis only.

**541325 Gas - Student Transportation only**

- Bulk purchases for the maintenance garage or from a service station on an emergency basis only.

**541330 Propane - Student Transportation only**

- Bulk purchases for student transportation vehicles.

**541400 Maintenance Materials**

- Materials and supplies for the repair and maintenance of District buildings and equipment. (This account used only by Facilities & Asset Management and Fund 601 Self-Insurance.)

*Books and Periodicals - Expenditures for books, textbooks, and periodicals available for general use, including any reference books.*

**542100 Textbook Expansion**

- Textbook purchases that are unique and outside the basic curriculum. Special one-time purchases to support expansion of classrooms, reconfiguration to K-8 schools, additional classrooms, and individual school- based requirements, etc. Textbooks purchased against grants should be charged to this account.

**542200 Textbook Adoption**

- New curriculum adoption purchases at the District level.

**542300 Textbook Replacement**

- Purchase of textbooks to maintain the standard curriculum. Damaged and lost books.

**543000 Library Books**

- LIBRARY AND REFERENCE BOOKS. Books for a new library or for materially expanding a present library, reference books for staff, repair of library books, etc.
- AUDIOVISUAL MEDIA. Motion pictures, recorded video and audio programs, filmstrips, charts, maps, rental of audiovisual materials, etc

**544000 Periodicals**

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

*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 between \$150 and \$2,499 not requiring asset tagging.

**546100 Minor Equipment - Tagged**

- MINOR EQUIPMENT. Equipment items costing between \$150 and \$2,499 such as furniture, fixtures, VCRs, DVD players, projectors, televisions, camcorders, modems, cabling, etc., requiring tagging for asset control purposes.

**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.

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

**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**

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

**567100 Permits**

- Permit costs for buildings, elevators, OSHA, FCC, etc. **FAM & OSM Departments ONLY**