

October 25, 2010

**Madison Metropolitan School District
Chart of Accounts/Reporting Overview**

In order to uniformly gather and report financial data from all Wisconsin school districts, the Department of Public Instruction requires the use of the Wisconsin Uniform Financial Accounting Requirements (WUFAR). One of the uses of the reported data, which provides the most impact to the district, is the calculation of state equalization and categorical aids.

Chart of Accounts

There are seven distinct elements in our chart of accounts which appears as follows:

XX	XXX	XXXX	XXXXXX	XXX	XXX	XXX
Fund	Organization	Source/Object	Function	Project	Local B	Location

The three main reporting elements for the Department of Public Instruction are Fund, Function and Object. The District utilizes all components of the account elements. The following provides a brief definition of the account elements.

The accounting structure is a multidimensional accounting system with independent dimensions that can be used in many account code configurations to meet the district's accounting needs.

FUND

As a governmental unit, the district uses 'fund' accounting, which requires and identifies separate accounting of revenues and expenditures for the various objectives and activities of that fund. Our main funds are as follows:

Fund	Descriptor	Purpose/Use
10	General	All financial transactions not accounted for elsewhere, in effect the overall general operations of the district.
21	Special Revenue Trust	Transactions related to funds donated to the district.
27	Special Education	Transactions related to the delivery of special education services.
30/38	Referendum and non-referendum debt	Transactions related to incurring and repaying debt.
40's (41)	Capital Expansion and/or Capital Projects	Capital expansion costs are funded through tax levy dollars earmarked for capital expenditures. Capital projects would be debt financed through bonds or other borrowing.
50	Food Service	Transactions related to food service activities. This fund cannot carry a deficit balance at year end.
80	Community Service	Transactions related to activities with the primary function of serving the community.
90	Cooperative Programs	Transactions related to cooperative programs with other districts.

ORGANIZATION

This is a three digit number used to reflect the districts Organization Chart which enables reporting and budget management by department and division.

Organization	Department	Divisions
100-199	Elementary Schools	Elementary Schools, Office of Elementary Assistant Superintendent, Early & Extended Learning, Elementary Building Support (TAG)
200-299	Secondary Schools	Secondary Schools, Office of Secondary Assistant Superintendent, Athletics, Secondary Building Support (TAG)
300-399	Education Services	Special Education, ESL, Bilingual Education, Dual Language Immersion
400-499	Curriculum & Assessment	Career & Technical Education, Equity & Family Involvement, Fine Arts, Information & Communications Technology, Mathematics, Reading/Language Arts, Science & Environmental Education, Social Studies
500-599	Business Services	Budget, Planning & Accounting, Building Services, Food Services, Administrative Services, District Wide Operations
600-669 & 680-699	Human Resources	Benefits, Employment, Labor Relations, Recruitment, Payroll
670-679	Professional Development	District Wide Professional Development
700-799	Madison School & Community Recreation	MSCR Operations, MSCR Outreach, Youth Programming, Adult Programming
800-899	Student Services	Alternative Education, Social Workers, Psychologists, Health Services, Alcohol and Other Drug Programs, Counselors, Security & Safety, Expulsions
900-979 & 990-999	General Administration	Superintendent, Board of Education, Legal Services, Public Information and Community Engagement, Government Programs, Cooperative Programs
980-989	Information Services	Research & Evaluation, Applications, Development, & Support, Technical Services

SOURCE/OBJECT

The source dimension classifies the source of income related to its origins and the object dimension identifies how the funds are being spent.

Object/Source	Descriptor	Purpose/Use
100	Salary Expenditures	District Employed Permanent and Temporary Salaries
200	Benefit Expenditures	WRS, Social Security, Life Insurance, Health Insurance, Dental Insurance, LTD
300	Purchased Services Expenditures	<ul style="list-style-type: none"> • 310's (personal services to individuals with specialized knowledge – officials, auditors, legal counsel, etc.), • 320's (property services, generally related to building maintenance and improvement),

		<ul style="list-style-type: none"> • 330's (utilities), • 340's (travel and conference related), • 350's (communication), • 360's (information technology), • 370's and 380's (payments to non government and government agencies).
400	Non-Capital Supplies Expenditures	Supplies, Apparel, Instructional Media, Non-Capital Equipment (\$300 or less), Textbooks & Workbooks, Non-Instructional Computer Software
500	Capital Objects Expenditures	Site Purchase/Rental, Site/Building Improvements, Equipment (over \$300), Vehicle Purchase/Replacement/Rental
600	Debt Retirement Expenditures	Principal and Interest Debt Payments
700	Insurance Expenditures	Liability Insurance, Workers Compensation Insurance, Property Insurance, Judgments, Unemployment compensation
800	Interfund Transfers	Transfers from fund to fund
900	Other Expenditures	Dues, Prior year refunds, bank fees, and other adjustments
1100	Interfund Transfers Revenue	Transfers from fund to fund
1200	Local Source Revenues	Taxes, Payments for Services (General Tuition), Food Service Sales, Earnings on Investments, Student Fees
1300	Interdistrict Payments within WI Revenue	Tuition payments from other districts (open enrollment, non-open enrollment), Medical Service Reimbursements
1400	Interdistrict Payments outside WI Revenue	Tuition payments
1500	Intermediate Source Revenue	Pass thru aids
1600	State Source Revenue	Equalization Aid, Categorical Aid, SAGE, State Grants, Computer Aid
1700	Federal Source Revenue	Federal Categorical Aid, Federal Grants
1800	Other Financing Revenue	Sale or Loss of Fixed Assets, Long Term Debt Proceeds
1900	Other Revenues	Refunds, Other Miscellaneous

FUNCTION

The function is a six digit number which tracks related 'program' costs. Below is an abridged overview of the functions required by DPI reporting. The district has the capability and uses expanded functions to track more specific programming. For example 13xxxx is a summary of our vocational curriculum, with 132000 representing business education, 136000 representing technology education, etc.

Function	Descriptor	Purpose/Use
110000	Undifferentiated Curriculum	Elementary programming
120000	Regular Curriculum	Secondary programming (Art, English, ESL, Foreign Languages, Mathematics, Music, Science, Social Sciences)

130000	Vocational Curriculum	Career and Technical Education programming
140000	Physical Curriculum	Health, Physical Education programming
150000	Special Education Curriculum	Early Childhood, Physical/Sensory Handicapped, Special Education programming
160000	Co-Curricular Activities	Extra-Curricular, Co-Curricular and Athletic/Sport programming
170000	Special Needs	Gifted and Talented, SAPAR, and Homebound programming
210000	Pupil Services	Social Work, Guidance, Nursing, Psychologists, Occupational Therapy, Physical Therapy programming
220000	Instructional Staff Services	Improvement of Instruction, Library Media, Supervision and Coordination, Curriculum Development
230000	General Administration	Legal Services, Board of Education, Superintendent, General District Administration, Community Relations
240000	School Building Administration	Principals
250000	Business Administration	Fiscal Operations (Budget and Planning), Building Services (Custodial/Maintenance), Transportation, Food Service, Administrative Services (Printing, Mail Delivery, Warehouse)
260000	Central Services	Technology, Information Services, Human Resources
270000	Insurance & Judgments	Liability Insurance, Workers Compensation Insurance, Property Insurance, Judgments, Unemployment compensation
280000	Debt Services	Payment for Interest and Principal on debt
290000	Other Support Services	Post Employment Expenditures
300000	Community Services	Educational services to adults and students through community service activities
410000	Interfund Transfers	Transfers from fund to fund
430000	Purchased Instructional Services	Open Enrollment, Non Open Enrollment Tuition
490000	Other Non-Program Transactions	Transfers to other entities
500000	District Wide	Used with revenues that are not related to specific programming (ex. General State Aid)

PROJECT

A three digit number designated by the Department of Public Instruction for Federal and State awarded funds that need specific tracking. Below are a few key projects used by the district:

Project	Descriptor
011	Special Education Reimbursable Expenditures
019	Special Education Non-Reimbursable Expenditures
141	ESEA Title IA
322	Bilingual/Bicultural
332	SAGE
335	ESEA Title X-C Homeless Children
341	IDEA Flow Through

347	IDEA Preschool
397	Alcohol and Other Drug Abuse Grants
400	Carl Perkins Grant
540's	Food Service Aid
800's	ARRA

LOCAL B

A three digit number assigned by the district to track specific locally funded programs and projects.

Local B	Descriptor
100-199	School Formula Funds
200-299	Gifts and Donations
300-399	Special Education Local Funds
400-499	Building Services
500-599	Direct Federal Grants
600-699	Pass Thru Funds
700-799	Local Grants
800-899	District Funded Programming
900-999	Other Funds

LOCATION

A three digit number assigned by the District for tracking specific district locations.

Location	Descriptor
001-099	Elementary Schools
100-199	High Schools
200-299	Middle Schools
300-999	Other Locations (Alternative Sites, Stadiums, Building Services, Food Services)