Chart of Accounts Update



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The purpose of this document is to provide you with an update in regard to the upcoming chart of account changes. You may have heard or seen an email from the Comptroller of the Town of Arlington, Ida Cody, informing you that we will be going live with a new updated Chart of Accounts on January 4, 2024. This will result in Munis being unavailable on both Thursday January 4th, 2024 and Friday, January 5th, 2024. Please plan your use with Munis accordingly.

This update comes after over a year of working in partnership with the Town's Comptroller's Office and Tyler Munis Implementation team. The goal was to update the aging structure of our accounting system to be able to complete the following:

- **Make requisition entry easier and create less interruptions from budget overrides**; previously salary encumbrances would create artificial deficits in accounts, preventing some Munis users from entering a requisition without an override. If you need an override in the new COA, it means you need to complete a budget transfer or there is actually a budgetary deficit.
- **Make COA reporting of expenses easier for all;** the new COA structure is designed to make financial reporting and analysis easier for both you and the financial teams.
- **Improve workflows for cross department activities;** there are new workflows for requisition entry; Workflow will be routed by account and not the department you enter (If this is not active by launch it will be in a future update).
- **Consolidation of accounts and organization codes when possible;** in efforts to make it easier for you to code expenses, we designed the COA to reduce the number of accounts or organization codes you may have to use when coding expenses.

What is a Chart of Accounts (COA)?

A chart of accounts (COA) essentially is our account structure. It is our database of all of our financial accounts in Munis (financial system). We use the COA as a list by school, or department, and line item (object code) of all of the financial transactions that are conducted throughout the financial year. The COA helps the district and town remain organized in order to provide reporting to the Department of Elementary and Secondary Education and to the Arlington community about our organization's financial health, values, and performance.

What Does This Change Mean for me?

Besides a brief Munis outage in the beginning of January 2024, it means that you will have a new list of account codes (organization, object and project codes) you will use to code requisitions and green sheets. The Business Office will reach out to each department individually to provide you with a spreadsheet mapping the old accounts to the new ones. Please note there are no changes in how you actually complete functions in Munis.

We understand that there may be an initial learning curve to this update which means understanding and learning your new account codes.We are completely aware of this challenge and are here to help you in the Business Office. However, we do appreciate your grace in advance as there may be some initial hurdles in the coming weeks.

How can I get an early preview of the change?

We converted the data in a new Munis environment called "IMPL" which is short for implementation. You may start checking your new accounts in IMPL (copy and paste link below or click here) and even do some testing. The IMPL was converted in September, so FY24 data is as of September 29th, 2023. All prior year's data should be accurate. Please let us know if you see any discrepancies.

https://townofarlingtonma-impl.tylerhub.com/

Structure of Chart of Accounts

The structure of our Chart of Accounts can be found below. This will be helpful if you ever use *segment find,* also labeled "Seg Find" in Munis Account Inquiry and Munis YTD Budget Report modules, to find your account balances. In many cases you will only see the segments that you have access to when accessing segment find.

Fund

Fund is a four (4) numeric character code that represents the funding source of your accounts. Most of our funding comes from the General Fund (0003). However, we are also funded by grants, private gifts, revolving and special revenue funds. Below is a general breakdown of the structure of the fund codes.

Fund Code	**Description**
0003	School General Fund
1000-1099	Federal Funding Source (Grants)
1100-1199	State Funding Source (Grants)
1200-1299	Revolving & Special Revenue
1300-1499	Private Gifts, Grants & Revolving

Function

Function is a single character code that represents our function to the town of Arlington. We have one code for Function which represents Education. The single function code is "3".

Department

Department is a three (3) numeric character code that represents the department under the town. As a major department to the town, there is only one department code to all of our accounts which is “300”.

Sub Department (Sub Dept)

Sub department is a three (3) numeric character code that represents the Arlington Public Schools department/school/location. Arlington Public Schools will only have codes between 300 and 399. Below is a current table of the Sub Department codes in Munis.

Sub Dept Code	Description
300	SCHOOL
301	HIGH SCHOOL
302	OTTOSON
303	GIBBS
310	BISHOP
311	BRACKETT
312	DALLIN
313	HARDY
314	PEIRCE
315	STRATTON
316	THOMPSON
318	MENOTOMY
319	ELEMENTARY SYSTEMWIDE
321	SUPERINTENDENT & ADMINISTRATION
322	TEACHING & LEARNING (FORMERLY KNOWN AS CURRICULUM & INSTRUCTION)
323	SPECIAL EDUCATION & STUDENT SERVICES
324	SPECIAL EDUCATION RESERVE
325	ATHLETICS
326	DIVERSITY, EQUITY, & INCLUSION
329	SCHOOL COMMITTEE
330	FINANCE
331	FOOD SERVICE

Sub Dept Code	Description
332	FACILITIES
333	INFORMATION TECHNOLOGY
334	TRANSPORTATION
335	OTHER OPERATIONS
336	GRANTS
341	AASP
342	APS CHILDCARE
343	COMMUNITY EDUCATION
399	SYSTEMWIDE

Year (Grants only)

Year is a four (4) numeric character that represents the fiscal year for a grant. For example grants awarded in FY24 should be coded and identified using “2024” as the coding year. This segment is for grants only.

Program/DESE

Program/DESE code is a six (6) numeric character code that represents the Arlington Public Schools programs. A program is a department of Arlington Public Schools that lives under a school or location of APS. An example of a program would be a subject level program, such as English Language Arts (ELA). ELA would be a program that has a districtwide account but also has programming at each school. Arlington Public Schools will only have codes between 003000 and 003999. Below is a current table of the Program/DESE codes in Munis.

Program/DESE Code	**Description**
003001	SCHOOL LEADERSHIP
003002	PRE-KINDERGARTEN
003003	KINDERGARTEN
003004	ELEMENTARY EDUCATION
003005	SECONDARY EDUCATION
003100	C&I LEADERSHIP
003101	COMPUTER SCIENCE
003102	ENGLISH/LANGUAGE ARTS
003103	DIGITAL LEARNING
003104	FAMILY AND CONSUMER SCIENCE
003105	READING
003106	DRAMA
003107	GIFTED & TALENTED
003108	READING INTERVENTIONS
003109	ELL
003110	HEALTH & WELLNESS
003111	MATH
003112	SCIENCE
003113	INSTRUMENTAL MUSIC
003114	MATH INTERVENTION

Program/DESE Code	Description
003115	SOCIAL STUDIES
003116	LIBRARY/MEDIA
003117	MUSIC
003118	WORLD LANGUAGES
003119	PHYSICAL EDUCATION
003120	ART
003121	BUSINESS EDUCATION
003122	PROFESSIONAL DEVELOPMENT
003201	HEALTH SERVICES/NURSING
003202	COUNSELING
003300	SPECIAL ED ADMINISTRATION
003301	SPECIAL EDUCATION
003302	PUPIL SERVICES (504)
003303	SPECIAL EDUCATION PROFESSIONAL DEVELOPMENT
003304	MEDICAL SERVICES
003305	ONE TO ONE ASSISTANCE
003306	OUT OF DISTRICT TUITION
003307	SPED SUMMER PROGRAM
003308	SPED TESTING AND ASSESSMENT
003309	TRANSPORTATION - SPECIAL ED IN
003310	TRANSPORTATION - SPECIAL ED OUT
003400	SCHOOL COMMITTEE
003401	SUPERINTENDENT
003402	DIVERSITY, EQUITY & INCLUSION
003403	HUMAN RESOURCES
003404	METCO
003405	SUMMER PAC

Program/DESE Code	Description
003410	COMMUNICATIONS & FAMILY ENGAGEMENT
003501	BUSINESS OFFICE
003502	PAYROLL
003503	GRANTS DEVELOPMENT
003510	INFORMATION TECHNOLOGY
003511	DATA AND ACCOUNTABILITY
003512	FOOD SERVICES
003513	TRAFFIC SUPERVISORS
003520	FACILITIES MAINTENANCE
003521	CUSTODIAL SERVICES
003522	ENERGY MANAGEMENT
003530	TRANSPORTATION - REGULAR ED
003531	TRANSPORTATION - VOCATIONAL
003532	TRANSPORTATION HOMELESS
003600	ATHLETICS - ADMINISTRATION
003601	ATHLETICS - BASEBALL
003602	ATHLETICS - BASKETBALL
003603	ATHLETICS - CHEERLEADING
003604	ATHLETICS - CROSS COUNTRY
003605	ATHLETICS - FIELD HOCKEY
003606	ATHLETICS - FOOTBALL
003607	ATHLETICS - GOLF
003608	ATHLETICS - GYMNASTICS
003609	ATHLETICS - ICE HOCKEY
003610	ATHLETICS - INDOOR TRACK
003611	ATHLETICS - LACROSSE
003612	ATHLETICS - OUTDOOR TRACK

Program/DESE Code	Description
003613	ATHLETICS - SKIING
003614	ATHLETICS - SOCCER
003615	ATHLETICS - SOFTBALL
003616	ATHLETICS - SWIMMING
003617	ATHLETICS - TENNIS
003618	ATHLETICS - VOLLEYBALL
003619	ATHLETICS - WRESTLING
003701	TITLE 1 DISTRIBUTION
003702	IMPROVING EDUCATION
003703	ARL ED ENRICHMENT
003801	COMM ED - ADULT EDUCATION
003802	COMM ED - ADULT ED FALL
003803	COMM ED - ADULT ED WINTER
003804	COMM ED - ADULT ED SPRING
003805	COMM ED - YOUTH SUMMER FUN
003806	COMM ED - YOUTH ED - FALL
003807	COMM ED - YOUTH ED - WINTER
003808	COMM ED - YOUTH ED - SPRING
003809	COMM ED - KIDZONE
003810	COMM ED - TEENZONE
003811	COMM ED - YOUTH FITNESS
003812	COMM ED - DRIVER'S ED
003813	COMM ED - HIGH SCHOOL/COLLEGE
003901	SUMMER PROGRAMS
003902	EXTENDED DAY
003903	VOCATIONAL SCHOOL TUITION
003997	SCHOLARSHIP

Program/DESE Code	Description
003998	COVID-19
003999	SYSTEMWIDE EXPENSE

Revenue/DESE (End of Year Reporting Only)

Program/DESE code is a four (4) numeric character code that identifies the Department of Elementary and Secondary Education (DESE) column classifications for the end of year report by funding type. These codes will be helpful for financial reporting to DESE and for analysis. Arlington Public Schools will only have codes between 0001 and 0199. Below is a current table of the Revenue/DESE codes in Munis.

Revenue/DESE Code	Description
0000	UNASSIGNED
0001	DESE EOYR - SCHOOL COMMITTEE
0002	DESE EOYR - CITY/TOWN
0003	DESE EOYR - DESE ADMINISTERED
0004	DESE EOYR - OTHER (NON-DESE) FEDERAL
0005	DESE EOYR - DESE ADMINISTERED
0006	DESE EOYR - OTHER (NON-DESE) STATE
0007	DESE EOYR - STATE CIRCUIT BREA
0008	DESE EOYR - PRIVATE GRANTS
0009	DESE EOYR - TUITIONS
0010	DESE EOYR - ATHLETIC
0011	DESE EOYR - OTHER LOCAL RECEIPTS
0012	DESE EOYR - SCHOOL LUNCH
0013	DESE EOYR - TITLE I (FC 305)
0014	DESE EOYR - IDEA (FC 240)
0015	DESE EOYR - CVRF RLTE (FC 118)
0016	DESE EOYR - CVRF SCHOOL REOPEN
0017	DESE EOYR - ESSER I (FC 113)
0018	DESE EOYR - ESSER II (FC 115)
0019	DESE EOYR - ESSER III (FC 119)
0020	DESE EOYR - ESSER SEA RESERVE
0021	DESE EOYR - GEER (FCS 423, 526)

Revenue/DESE Code	Description
0022	DESE EOYR - STATE CORONAVIRUS

Budget Control

Budget Control (shown as Budget Ctrl in segment find) is a two (2) numeric character code that identifies budget responsibility of the account. There will be two different identifiers that will be used for APS users.

- "01" - School Salaries; School salaries classification is for accounts that are currently managed by central administration. These accounts include only full-time equivalent budgeted salaries. This separation will help keep payroll encumbrances separate from department head/principal account codes.
- "02" - School Expenses; School expenses classification is for an account that is to be managed by department head/principals or their designee. These accounts include operational and discretionary budgets, including stipends, per diem salary expenses, daily substitutes, contracted services, supplies, materials and other expenses.

Object Code

Object code (shown as Object in segment find) is a six (6) numeric character code that classifies the type of revenue or expense. Accounting standards set guidelines where revenue object codes should start with the number “4” and expenses object codes that start with the number “5”. Previously revenues and expenses started with the numbers “7” and “8” respectively. Payments made to APS employees should be coded to object codes that begin with the numbers “51”.

The object code also aligns with DESE object codes. DESE has six object code classifications that define the category of goods or services purchased. The third and fourth character contains DESE two (2) character object code. Our object codes are separated into these categories to help align our accounts with DESE reporting structure. DESE’s six object codes are listed below followed by a table of our current object codes for each of DESE six object codes.

Revenue Object Codes

Revenues are reserved for revolving funds, special revenues and grants. Revenues collected from select activities will be posted here. Revenue object codes start with the character “4” according to accounting principles.

Object Code	**Description**
437003	E-RATE REVENUE
454000	FEDERAL REVENUE - GRANTS
458000	FEDERAL REVENUE - PASS THROUGH STATE
468010	STATE REVENUE - GRANTS
482001	EARNINGS ON INVESTMENTS
482002	CAPITAL GAINS
483001	GIFTS & DONATIONS
484002	MISC NON RECURRING REVENUE
484014	MISC REVENUE - PRIVATE GRANT
484015	MISC REVENUE - REVOLVING
484016	SCHOOL LUNCH RECEIPTS
484017	NUTRIKIDS SCHOOL FOOD SERVICE REVENUE
491000	BOND PROCEEDS
497005	TRANSFER FROM GENERAL FUND

Object Code	Description
497006	TRANSFER FROM OTHER FUNDS

Professional Salaries Object Codes

Object codes that begin with “5101” are classified as professional salaries in Munis. This classification identifies full-time, part-time and prorated portions of payments to personnel services of a professional nature rendered to an education plan. Categories included as professionals are Superintendents, Principals, Supervisors, Teachers, Librarians, Counselors, Psychologists and other professional educators.

Object Code	Description
510101	PS ADMINISTRATION SAL & WAGES
510102	PS TEACHER SALARIES
510105	PS RELATED SERVICE PROVIDER SA
510107	PS SOCIAL WORKERS SALARIES
510110	PS NURSE SALARIES
510111	PS TEMP SALARIES/BUILD PRINC
510112	PS TEMP SALARIES PROFESSIONAL
510113	PS ACADEMIC TEACHER LEADERSHIP
510114	PS ADMINISTRATIVE STIPEND
510115	PS TEACHER ROOM MOVING
510116	PS LONGEVITY/TEACHERS
510117	PS LONGEVITY ADMIN
510118	PS PROPORTIONATE SHARE
510119	PS SIGNIFICANT DISPROPORTIONAL

Secretarial and Clerical Salaries Object Codes

Object codes that begin with “5102” are classified as secretarial and clerical salaries in Munis. This classification identifies the payments for a grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions, regardless of the level of skills required.

Object Code	Description
510201	CS CLERICAL SALARIES
510202	CS TEMPORARY CLERICAL HELP
510203	CS SKILLS STIPEND
510204	CS LONGEVITY CLERICAL

Other Salaries Codes

Object codes that begin with “5103” are classified as other salaries in Munis. This classification identifies the payment for a grouping of assignments regardless of level of difficulty that relate to supportive services. Included as other salaries: Custodians, Aides, Substitutes, Paraprofessionals, Food Service Personnel, School Bus Drivers, Traffic Supervisors and other classified salaries not identified as professional, secretarial and clerical.

Object Code	Description
510301	OS CUSTODIAL SALARIES
510302	OS MAINTENANCE SALARIES
510303	OS FOOD SERVICE SALARIES
510304	OS PARAPROFESSIONAL SALARIES
510305	OS TRANSPORTATION SALARIES
510308	OS OTHER FULL TIME SALARIES
510309	OS BUS MONITORS
510310	OS PART TIME SALARY WAGES
510311	OS AUTO ALLOWANCE
510312	OS CALL BACK
510313	OS CLOTHING ALLOWANCE
510314	OS CUST/SNOW/ICE REMOVAL
510315	OS CUSTODIAL ABSENCE/VACATION
510316	OS CUSTODIAL ATHLETIC EVENTS
510317	OS CUSTODIAL CLOTHING ALLOW
510318	OS CUSTODIAL/OVERTIME
510319	OS SUBSTITUTE TEACHERS
510320	OS LONGEVITY CUST
510321	OS MAINT/WK OUT OF CLASSIFICAT
510322	OS OTHER STIPENDS
510323	OS OUT OF CLASSIFICATION SALAR
510324	OS OVERTIME PEAK LOAD REQUIREMENT

Object Code	Description
510325	OS PERMIT
510326	OS SPED SUMMER SCHOOL(HARDY)
510327	OS STUDENT ACTIVITY SUPPORT ST
510328	OS TEMPORARY SALARY WAGES OTHER
510329	OS TRANSPORTATION OVERTIME
510330	OS WORKSHOPS STIPENDS/GREEN SL
510331	OS LONGEVITY PARAPROFESSIONALS
510332	OS PROPORTIONATE SHARE
510333	OS SIGNIFICANT DISPROPORTIONAL

Contract Services Object Codes

Object codes that begin with “5204” are classified as contract services in Munis. Expenses coded for these object codes are for payments for services rendered by personnel who are not on the payroll and are not regular employees, including all related expenses covered by the contract with an outside vendor or individual.

Object Code	Description
520401	CTR CONTRACTED SERVICES
520402	CTR ATHLETIC CONTRACTED SERVICES
520403	CTR BOILER CONTRACTED SERVICES
520404	CTR CONTRACTED TRANSPORTATION
520405	CTR ELECTRICAL CONTRACTED SERVICES
520406	CTR ELEVATOR MAINTENANCE REPAIR SERVICES
520407	CTR ENGINEERING SERVICES
520408	CTR ENVIRONMENTAL SERVICES
520409	CTR EXTERMINATION SERVICES
520410	CTR GENERAL CONSTRUCTION CONTRACTED SERVICES
520411	CTR HVAC CONTRACTED SERVICES
520412	CTR INSTRUCTIONAL CONTRACTED SERVICES
520413	CTR LEGAL SERVICES
520414	CTR PAINTING CONTRACTED SERVICES
520415	CTR PLUMBING CONTRACTED SERVICES
520416	CTR PROFESSIONAL TECH SERVICES
520417	CTR ROOF REPAIRS CONTRACTED SERVICES
520418	CTR SECURITY SERVICES
520419	CTR SNOW REMOVAL SERVICES
520420	CTR PROFESSIONAL DEVELOPMENT CONTRACTED SERVICES
520422	CTR PROPORTIONATE SHARE CONTRACTED SERVICES
520423	CTR SIGNIFICANT DISPROPORTIONALITY CONTRACTED SERVICES

Supplies and Materials Object Codes

Object codes that begin with “5205” are classified as supplies and materials in Munis. Supplies, materials and items of an expendable nature that are consumed, worn out or deteriorated in use, lose their identity through fabrication or incorporation into a different or more complex unit or substance. These items are defined as having a unit price of under $5,000.

Object Code	Description
520501	SM SUPPLIES AND MATERIALS
520502	SM ATHLETIC SUPPLIES
520503	SM CARPENTRY SUPPLIES DOORS
520504	SM COMPUTER SOFTWARE
520505	SM COMPUTER SUPPLIES
520506	SM CURRICULUM SUPPLIES
520507	SM CUSTODIAL SUPPLIES CLEANING
520508	SM EDUCATIONAL SUPPLIES
520509	SM ELECTRICAL SUPPLIES
520510	SM EQUIPMENT MAINTENANCE
520511	SM EQUIPMENT RENTAL
520512	SM EQUIPMENT SUPPLIES
520513	SM FLOORING SUPPLIES/SERVICES
520514	SM FOOD SUPPLIES
520515	SM GRADUATION SERVICE CEREMONI
520516	SM GROUNDS SUPPLIES
520517	SM HVAC SUPPLIES
520518	SM INSTRUCTIONAL MATERIALS
520519	SM MASONRY SUPPLY SERVICES
520520	SM MEDICAL SURGICAL SUPPLIES
520521	SM MISC MAINTENANCE SUPPLIES
520522	SM MISC SUPPLIES

Object Code	Description
520523	SM OFFICE SUPPLIES
520524	SM PLUMBING SUPPLIES
520525	SM REPRO PAPER TONER SUPPLIES
520526	SM REPRODUCTION/PRINTING
520527	SM TESTING MATERIALS
520528	SM TEXTBOOKS BOOKS PERIODICALS
520529	SM WEATHER/URGENT REPAIRS
520530	SM WINDOW GLASS SERVICE SUPPLI
520532	SM SIGNIFICANT DISPROPORTIONAL

Other Expenditures Object Codes

Object codes that begin with “5206” are classified as other expenses in Munis. Other expenses are expenditures that are not chargeable to another object code, such as dues, subscriptions and travel for staff (food, coal, fuel oil, gas, steam, wood, file servers).

Object Code	**Description**
520601	OE OTHER EXPENSES
520602	OE ADVERTISING
520603	OE BUSINESS TRAVEL
520604	OE CAPITAL EQUIPMENT/FURNITURE
520605	OE COMPUTER EQUIPMENT HARDWARE
520606	OE COMPUTER NETWORK TELECOM
520607	OE COURT JUDGEMENTS SETTLEMENT
520608	OE CREDIT CARD CHARGES
520609	OE DIRECT FOOD EXPENSES
520610	OE FIELD TRIPS
520611	OE GAS & OIL
520612	OE GRADUATE COURSE REIMBURSEMENT
520613	OE GREY BILLS FROM TOWN
520615	OE INSTRUCTION EQUIPMENT
520616	OE INSTRUCTIONAL EQUIPMENT
520617	OE INSURANCE
520618	OE MEMBERSHIP & DUES
520619	OE MISC EXPENSES
520620	OE MISC MAINTENANCE SERVICES
520621	OE MOTOR VEHICLE REPAIR
520622	OE MTRB PENSION
520623	OE NATURAL GAS
520624	OE OTHER FOOD EXPENSES

Object Code	Description
520625	OE OTHER PAYMENTS
520626	OE PENSIONS
520627	OE POSTAGE
520628	OE POWER ELECTRICITY
520629	OE PROFESSIONAL AFFILIATIONS
520630	OE RENTALS
520631	OE REPAIRS
520632	OE SAFETY EQUIP AND TESTING
520633	OE SCHOLARSHIPS
520634	OE SOFTWARE
520635	OE SOFTWARE EQUIPMENT
520636	OE SPACE RENTAL
520637	OE TELEPHONE/PAGERS
520638	OE TENT RENTALS
520639	OE TITLE II COVENANT SCH TRAIN
520640	OE TITLE II DEARBORN SCH TRAIN
520641	OE TITLE II GERMAINE TRAINING
520642	OE TITLE II ST AGNES TRAINING
520643	OE TITLE IIA-ARL CATHOLIC
520644	OE TRAINING & EDUCATION CONFERENCE
520645	OE TUITION OTHER SCHOOLS
520650	OE VEHICLE ACQUISITION
520651	OE PROPORTIONATE SHARE OTHER EXPENSES