Denver Public Schools – Financial

Account Code Structure

Recommended viewing in Slide Show Option

Updated: 02/09/2016

DPS Account Code Structure

Lawson General Ledger

Lawson Project / Activities
Grants, GF Activities, Capital Projects

Company

Accounting Unit (AU)

Account

Sub-Account

Activity (AC)

Account Category

Fund (2)

*Type (2)
Location (4)
Program (4)

Object (4)

Job Class (1)

Grant/Project Activity
- Year, X, or N (1)
- Grant/Project number (6)
- Location (4)
- Program (4)

Account Category
- Leading 9 (1)
- Job Class (1)
- Object (3)

*Type

Fund Manager (1st Digit)
1- Gen Fund/School
2- Gen Fund/Dept.
3- Grant/Activity/School
4- Grants/Activity/Dept.
5- Cap-Bond/School
6- Cap-Bond/Dept.

Function (2nd Digit)
0- Non Specific
1- Spec Needs
2- ELA/ESL

Clue to Remember: Activity and Account Category is required when the Accounting Unit Type is 30 or greater.

Lawson General Ledger Account Stucture

Company/Fund (2)	Accounting Unit (AU)			Account (4)	Sub Account (1)
	Type (2)	Location (4)	Program (4)		
10 - General Fund	*Fund Manager*	School/Location Number	0010 Elementary	**Salary Accounts**	0 - Non Salary
13 - General Projects/Misc Donations	1x School Managed	XXXX	0018 K-8	9110 Full time	1 - Administrator
19 - ECE - Colorado Preschool - CPP	2x Department Managed	**first X will begin with	0020 Middle School	9111 Part time/Hourly	2 - Prof. Instructional (Teacher)
22 - Federal, State, Local Grants**	3x Grants, School Managed	a zero most of the time	0030 High School	9120 Long Term Sub	3 - Professional Other
26 - Foundation & Private Grants	4x Grants Dept Managed		0040 ECE	9122 Guest Teacher	4 - Paraprofessional
29 - ECE - Tuition Billing	5x Capital Bond School Managed		0041 ECE - 3	9123 Professional Dev Subs	5 - Office/Admin Support
41 – Building Fund	6x Capital Bond Dept Managed		0050 Gen Post 2ndary Ed	9130 Overtime	6 - Crafts/Trades/Services
43 – Capital Reserve Fund	*Function*		0070 GT	9150 Extra Pay - Hourly Rate	
	x0 - General		0200 Art	9155 Stipend - Flat Amount	
	x1 - Student Services - Mild/Moderate		0830 PE	9200 Benefits	
	x2 - ELA		1700 Special Ed	9204 Flex Benefit	
			2113 Social Work	**Non-Salary Accounts**	
			2120 Student Advisor (Dean)	9334 Consultant Services	
			2134 Nursing Services	9339 Other Professional Services	
			2140 Psych Services	9430 Maintenance & Repair	
			2141 Mental Health	9531 Phone & Fax	
			2191 Intervention	9533 Postage	
			2200 Support Services - Inst	9550 Outside Printing	
			2210 Improvement of Instruction	9580 Travel & Registration	
			2213 Staff Dev	9583 Mileage Reimbursement	
			2215 Math Facilitator	9590 Other Purchased Serv	
			2217 Humanities Facilitator	9610 General Supplies	
			2222 Library Services	9614 Copying	
			2225 Technology	9640 Books & Periodicals	
			2410 Administrative	9650 Software/Electronice media	
			2620 Custodial	9690 Other Supplies (Incl. food)	
			2660 Security	9735 Non Capital Equipment	
			2830 Staff Services	9810 Memberships	
			3300 Community Engagement	9851 Trans/Field Trip	

Example of Non-Grant Account:	10.1002050010.9610.0				
10	**10**	**0205**	**0010**	**9110**	**2**

Variations on Activities

Multiple Styles to Accommodate Different Needs

Activity Field Will Vary in Length

Grant - 15 digits
- *****Year or N (1)
- Grant number (6) (**4 digits for Grant** and 2 for sub grant)
- Location (4)
- Program (4)

Differentiates billing level
00 = location level
0X = contract level

General Fund – 15 digits
- X (1)
- Initiative/Project Number (6)
- Location (4)
- Program (4)

Capital (Bond) – 5 to 6 digits
- GB (2)
- Bond (1)
  - o   2 = 2012 GOB
  - o   8 = 2008 GOB
- Activity/Child project (4)

Capital (Facilities) – 5 to 6 digits
- CR (2) for Capital Reserve
- Year (2)
- Activity/Child project (4)

*Grant First Digit

Numeric value will indicate Grant Award year based on last digit of the year.   (i.e. if award year is 2015, first digit will be 5)

N as the first digit will indicate multi-year grant.

School General Account Example

Lawson General Ledger

Lawson Project / Activities
Grants, GF Activities, Capital Projects

Company	Accounting Unit (AU)	Account	Sub-Account		Activity (AC)	Account Category
10	1002030010	9610	0			

Fund (2)

*Type (2)
Location (4)
Program (4)

Object (4)

Job Class (1)

*Type

Fund Manager (1st Digit)
1- Gen Fund/School
2- Gen Fund/Dept.
3- Grant/Activity/School
4- Grants/Activity/Dept.
5- Cap-Bond/School
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Function (2nd Digit)
0- Non Specific
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Clue to Remember: Activity and Account Category is required when the Accounting Unit Type is 30 or greater.

School Grant Account Example

Lawson General Ledger

Lawson Project / Activities
Grants, GF Activities, Capital Projects

Company

22

Fund (2)

Accounting Unit (AU)

300**2030010**

*Type (2)
Location (4)
Program (4)

Account

9610

Object (4)

Sub-Account

0

Job Class (1)

Activity (AC)

4**4010**1 **0203 0010**

Grant/Project Activity
• Year, X, or N (1)
• Grant/Project number (6)
• Location (4)
• Program (4)

Account Category

90610

Account Category
• Leading 9 (1)
• Job Class (1)
• Object (3)

*Type

Fund Manager (1st Digit)
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3- Grant/Activity/School
4- Grants/Activity/Dept.
5- Cap-Bond/School
6- Cap-Bond/Dept.

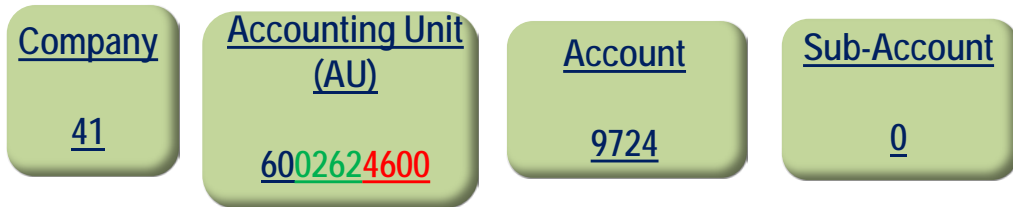**Function (2nd Digit)**
0- Non Specific
1- Spec Needs
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Clue to Remember: *Activity and Account Category is required when the Accounting Unit Type is 30 or greater.*

Grant Account Breakdown

Activity/Grant Account Structure		
Example of Grant Account:		
GL Structure	**Activity Code**	**Account Category**
22.3002050010.9640.0	**640100102050010**	**90640**

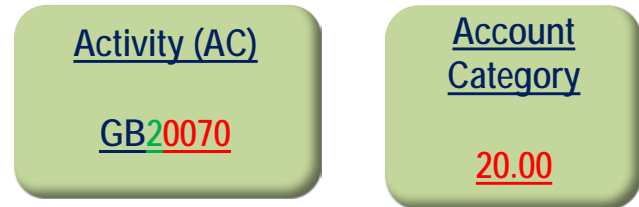|	
Activity Code: 15 Digits	**640100102050010**
6401001xxxx0010	The first digit is the grant year. This could also start with an X or an N (X= single year / N = Multi-year grant)
6**4010**01xxxx0010	These 4 digits tell you the Grant number. (Example: 4010 = Title I)
64010**01**xxxx0010	These 2 digits are usually 00 but could contain another number if sub-grant (0X = contract level – multiple programs/schools under same Grant)
6401001**xxxx**0010	These 4 digits are your specific location code with a lead 0. This must match the location code you entered in the Accounting Unit.
6401001xxxx**0010**	The last 4 digits match the program code portion of the Accounting Unit and identify the overall purpose. (This example is Elementary)
Account Category: 5 Digits	**90640**
9**0**640	Account Category is a combo of the "Account" and Sub-Account". The Sub-Account is placed directly after the first digit of the Account creating a new 5 digit number. (This example is Books and Periodicals.)

General Bond Account Example

Lawson General Ledger

Lawson Project / Activities
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Company	Accounting Unit (AU)	Account	Sub-Account	Activity (AC)	Account Category
41	6002624600	9724	0	GB20070	20.00

Fund (2)

*Type (2)
Location (4)
Program (4)

Object (4)

Job Class (1)

Capital (Bond) Activity
- GB (2)
- Project number (5)
- 2 = 2012 GOB
- 8 = 2008 GOB
- Program (4)

Account Category
- See Lawson Account Category Listing (AC208)

*Type

Fund Manager (1st Digit)
1- Gen Fund/School
2- Gen Fund/Dept.
3- Grant/Activity/School
4- Grants/Activity/Dept.
5- Cap-Bond/School
6- Cap-Bond/Dept.

Function (2nd Digit)
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Clue to Remember: Activity and Account Category is required when the Accounting Unit Type is 30 or greater.

DENVER PUBLIC SCHOOLS
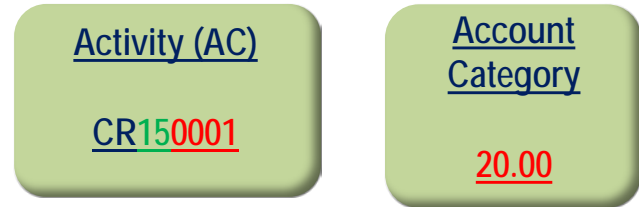
Capital Reserve Account Example

Lawson General Ledger
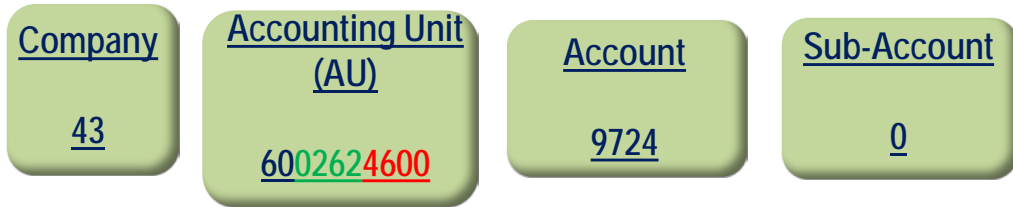
Lawson Project / Activities
Grants, GF Activities, Capital Projects

Company

43

Fund (2)

Accounting Unit (AU)

6002624600

*Type (2)
Location (4)
Program (4)

Account

9724

Object (4)

Sub-Account

0

Job Class (1)

Activity (AC)

CR150001

Capital Reserve Activity
- CR (2)
- Project number (6)
- 15 = FY 2015
- Program (4)

Account Category

20.00

Account Category
- See Lawson Account Category Listing (AC208)

*Type

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Clue to Remember: Activity and Account Category is required when the Accounting Unit Type is 30 or greater.