



## PORTLAND PUBLIC SCHOOLS

### FINANCE DEPARTMENT

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**Date:** June 14, 2019

**To:** Superintendent's Leadership Team

**Cc:** Area Assistant Superintendent, Area Senior Director and Principals

**From:** Cynthia Le, Chief Financial Officer

**Subject:** ESSA Compliance - Chartfield Changes Effective July 1, 2019

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On December 10, 2015, President Obama signed the Every Student Succeeds Act (ESSA), which – among other things – now requires that School Districts report expenditures delivered at the site level. In essence, we now have to demonstrate equitable distribution of FTE *and* monies provided to each school in our district. For school spending, our current accounting practice can satisfy the requirement. However, centrally administered programs now need to be coded to the sites benefitting from expenditures. This presents a need for a change in practice, which also presents an opportunity for aligning our organization to established best practices in Oregon.

The purpose of this letter is to give you a heads up of the changes in the account numbers and the Budget office will be reaching out to schools and departments staff for training. Beginning **July 1**, we are restructuring our chartfields (now referred to as account codes) to align us with the State of Oregon Program and Accounting Budgeting Manual (PBAM). Account codes will now appear in the same order at all departments and schools, and a currently optional element (site location) will become required.

To help facilitate this change, the Budget Office will communicate the change to employees, support employees in making the change, and will offer training for:

- Principal secretaries, bookkeepers, business managers, and others at back to school training,
- Twelve-month employees will receive training throughout the summer. Over the next two weeks, training materials and schedules will be developed, and a roll-out timeline will be established.

Although responding to ESSA is a difficult project to implement, it is very exciting for PPS. This change will:

- Make us compliant with ESSA,
- Align our account code structure to Oregon's Program Budgeting and Accounting Manual,
- Standardize our account code structure between Finance, HR, and Payroll,
- Catalyze a cleanup of obsolete forms, chartfields, and spreadsheets,
- Allow us to be more agile to change in the future.

Please contact the Budget Team or myself with any questions, comments, or concerns.