Peak to Peak's Chart of Accounts Structure

Peak to Peak Charter School's chart of accounts is built with four account coding elements – Fund, Program, Object/Source Code, and the Job Class. These coding elements recorded in the **Financial Edge** accounting software for financial data tracking, sorting, and reporting.

Fund - an accounting entity with a self-balancing set of accounts that is used to record financial resources and liabilities, as well as operating activities, and which is segregated in order to carry on certain activities or attain targeted objectives.

Fund Code	Fund Description
11	Charter School General Fund
21	School Food Authority Fund
26	Friends of Peak To Peak Fund (Fundraising Entity)
31	Prairie View Inc. Debt Service Fund
41	PVI Capital Project Fund (for Full Accrual Accounting)
65	Operations and Technology Fund
73	Revolving Grant Fund

Program - a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The program dimension provides the school district a framework to classify expenditures to determine total costs of attaining such predetermined objectives. The program dimension allows a school district to charge costs, instructional and support, directly to the benefiting program.

Program Code	Program Description
0000	Default Program Code (for revenues only)
0010 - 17XX	Instructional
1800 - 19XX	Athletics and Student Activities
21XX - 22XX	Instructional Support Services
23XX - 33XX	Admin and Non-instructional Services
4000 - 4600	Property and Facilities Construction Services

51XX - 52XX	Debt Service and BVSD Services	
8001 - 80XX	Revolving Grants only	

Object (Expense)/Source (Revenue)/Balance Sheet (Assets, Liabilities, Net Assets)

- A multiple-purpose four-digit code. The first digit identifies the account type and determines the dimension and purpose.

FE 1st Digit	CDE 1st Digit	Account Type	Dimension	Purpose
1	8	Balance Sheet	Asset	Current assets and capital assets.
2	7	Balance Sheet	Liability	Current liabilities and long-term liabilities.
3	6	Balance Sheet	Equity	Fund balance and net assets.
4	1	Revenue	Local source	Specific type of a local funding source.
5	4	Revenue	Federal source	Specific type of a federal funding source.
5	3	Revenue	State source	Specific type of a state funding source.
6	0	Expenditure	Object	Cost for obtaining the service or Commodity.

Object (Expenditure) Level

Object Code	Object Description
61XX	Salaries
62XX	Benefits
63XX	Purchased Professional and Technical Services
64XX	Purchased Property Services
65XX	Other Purchased Services
66XX	Supplies
67XX	Property
68XX	Other Objects
69XX	Other Uses of Funds

Job Classification

Job Code	Job Type
1XX	Administrator
2XX	Professional - Instructional
3XX	Professional - Non-instructional
4XX	Paraprofessionals
5XX	Office/Administrative Support
6XX	Cafeteria, Facilities, and Other Services

CDE Account String - Fund-Program-Grant Code-Object-Job Class

Financial Edge Account String - Fund-Object-Job Class-Program