



PPS Account Code Elements and What They Mean

Fund	Function	Object	Location	Area	Project	Dept
	<i>AKA Program</i>	<i>AKA Account</i>	<i>AKA Site Loc</i>	<i>AKA Class</i>	<i>PBAM = Sub Area of Resp.</i>	<i>PBAM = Operational Unit</i>
<i>3 Digits</i>	<i>5 Digits</i>	<i>6 Digits</i>	<i>3 Digits</i>	<i>5 Digits</i>	<i>5 Digits</i>	<i>4 Digits</i>
The Fund identifies which monies (fiscal entity) are being budgeted for or expended.	Function is used to identify what type of activity is being supported by the purchase. The function used shows how the District is working to accomplish its objectives.	Object tells us exactly "what" is being purchased. It clearly defines the nature of the transaction. All object codes having to do with expenditures begin with the numeral 5.	Location indicates where goods will be used or services will be rendered. For schools, the Location will often be the last three digits of the Dept ID.	Area provides information about the type of instruction/subject matter that will be supported by the purchase. Examples; Area 10000 is Language Arts, Area 11000 is Social Studies, Area 12000 is Science, etc. Most non-instructional programs use the generic Area of 99999.	This element captures and controls Project and Grant information. School level codes requiring the Project/Grant portion of an account code will generally be used with Fund 205 (Grant Funds) or 299 (Dedicated Resource Funds).	Dept ID is the budget holder responsible for the purchase. Additionally, the Location code will now identify the specific building, facility, or campus.
Currently, the District has multiple funds. The funds most likely to be used at the school level are: 101 - General Fund 201 - School Fund 205 - Grant Fund 251 - Student Investment Account Fund 252 - Measure 98 HS Success 299 - Dedicated Resource Fund	Functions that begin: 1XXXX - Instruction 2XXXX - Support Services 3XXXX - Enterprise & Community Svcs. 4XXXX - Facilities 5XXXX - Other Uses (mostly Debt Services)	Objects that begin: 1XXXXX – Assets 2XXXXX – Liabilities 3XXXXX – Equity 4XXXXX – Revenue <u>5XXXXX – Expenses:</u> 51XXXX – Salaries 52XXXX – Benefits 53XXXX – Purchased Services 54XXXX – Supplies & Materials 55XXXX – Capital Outlay 56XXXX – Other Objects 57XXXX – Transfers	Contact Budget for a list of Location Codes.	Contact Budget for a list of valid Area elements.	Some of the most common Project/Grant elements have the following structure: AXXXX – IT Capital BXXXX – Textbooks CXXXX – OSM DXXXX – Capitol Bond FXXXX – Facilities GXXXX – Grants HXXXX – School Design PXXXX – Projects SXXXX – Dedicated Resource Funds ZXXXX – Matching Grants	Dept IDs that begin: 1XXX - Elem/K-8 Schools 2XXX - Middle Schools 3XXX - High Schools 4XXX - Alternative or Focus Option Programs 5XXX - Central Support 6XXX - Other Program Support 7XXX - Holding Facilities