



# BPS Business Office "Giving Kids a Helping Hand"



## Accounting – Understanding Line Items

**Overview:** Line items are the “postal address” that classifies all district funds into their proper location. The NM Public Education Department has outlined the requirements for line items in the Uniform Chart of Accounts.

### EXAMPLE: ACCOUNT CODE BASICS

FUND	FUNCTION	OBJECT	PROGRAM	LOCATION	JOB CLASS	USER 1	USER 2
24101	1000	56118	1010	061016	0000	00000	00000
↑	↑	↑	↑	↑	↑	↑	↑
Title I	Instruction	General Supplies & Materials	Regular Education	Algodones Elementary	Always 0000 Unless Tied to a Salary	Special Codes	Special Codes

#### FUND - WHERE THE MONEY IS COMING FROM

11000	-	OPERATIONAL – General Fund
11000	-	OPERATIONAL – At Risk Funds (object code 4020)
15100	-	IMPACT AID
24101	-	TITLE I – Economically Disadvantaged
24106	-	IDEA B – Special Education Regular
24189	-	TITLE IV- Student Success and Academic Enrichment

#### FUNCTION - THE PURPOSE OF THE MONEY

1000	-	INSTRUCTION
2100	-	SOCIAL WORKERS/GUIDANCE SERVICES/HEALTH SERVICES
2200	-	INSTRUCTION RELATED TECHNOLOGY
2400	-	PRINCIPAL/SCHOOL OFFICE/GENERAL SCHOOL

#### OBJECT - WHAT IS BEING PURCHASED

51300	-	ADDITIONAL COMPENSATION
53330	-	PROFESSIONAL DEVELOPMENT
55817	-	STUDENT TRAVEL (FIELD TRIPS, AFTER SCHOOL PROGRAMS AND ATHLETICS)
55915	-	OTHER CONTRACT SERVICES

56113	-	SOFTWARE
56118	-	GENERAL SUPPLIES AND MATERIALS
56119	-	SUPPLY ASSETS (\$5000 OR LESS)

**PROGRAM - WHO IS USING THE MONEY**

1010	-	REGULAR EDUCATION
2000	-	SPECIAL EDUCATION PROGRAMS
4010	-	BILINGUAL PROGRAMS
4020	-	ALTERNATIVE AND AT RISK PROGRAMS

**LOCATION - WHERE THE MONEY IS BEING SPENT**

061016	-	ALGODONES
061136	-	BERNALILLO ELEMENTARY
061027	-	BERNALILLO HIGH SCHOOL
061026	-	BERNALILLO MIDDLE SCHOOL
061140	-	CARROLL ELEMENTARY
061020	-	COCHITI ELEMENTARY
061024	-	COCHITI MIDDLE
061029	-	LA ESCUELITA
061127	-	PLACITAS ELEMENTARY
061151	-	SANTO DOMINGO ELEMENTARY
061028	-	SANTO DOMINGO MIDDLE
OTHER	-	SEE FINANCIAL INFORMATION BINDER FOR ADDITIONAL CODES

**JOB CLASS - WHO WE ARE PAYING**

0000	-	USE THIS UNLESS TIED TO A SALARY
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Please refer to **Uniform Chart of Account Codes** for additional codes and more detailed information.