



# PBAM Basics

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## Program Budgeting and Accounting Manual Oregon's Chart of Accounts

An overview of the PBAM's purpose and goals, outline of internal and external financial reporting, breakdown of account code structure, and examples of district accounting transactions.

# Chart of Accounts Purpose and Goals

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- Designed as a resource tool for school finance officials in Oregon.
- Developed accounting code structure to provide a consistent classification for school spending comparisons.
- Complies with Generally Accepted Accounting Principles (GAAP).
- Accounting systems can be used for planning and forecasting budgets while managing a school's resources.
- The manual is a working handbook to which revisions will be made by the Chart of Accounts Committee, which meets annually.

# District Financial Reporting

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## Internal Reporting Needs:

- Comparison of budgeted vs. actual revenues and expenditures
- Cash flow projection
- Building operation and maintenance costs by building
- Expenditure accounts, showing activity during the last reporting period
- Comparison of current and prior year's revenues and expenditures

## External Reporting Needs:

- By State and Federal agencies
- Congress and Legislature
- Creditors and Credit Rating agencies
- Parents, taxpayers, and the general public

# Types of Financial Accounting



## Revenues

Increases to funds

Incoming receipts  
and sources of funds

## Expenditures

Decreases to funds

Outgoing spending  
and functions of funds

# Accounting Code Structure

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- Revenues Account Code Structure  
FUND > SOURCE > PROJECT
- Expenditure Account Code Structure  
FUND > FUNCTION > OBJECT > OPERATIONAL UNIT > AREA OF RESP. > SUB-AREA

# Fund Classifications

## Governmental Funds

- General Fund
- Special Revenue
- Debt Service
- Capital Projects

## Proprietary Funds

- Enterprise
- Internal Service

## Fiduciary Funds

- Trust & Agency

# Governmental Funds

## General Fund [100]

- Operating Fund
- Unrestricted Funds

## Special Revenue Fund [200]

- Restricted Funds
- Special Programs
- Federal or State Grants
- Student Body Funds

## Debt Service Funds [300]

- Long Term Debt principal/interest

## Capital Projects Funds [400]

- Building acquisition/construction
- Major capital facilities renovation

# Proprietary Funds

## Enterprise Funds [500]

- Activities similar to a business (example: print shop)

## Internal Service Funds [600]

- Charges for goods and services (example: central warehouse)

# Fiduciary Funds

## Trust and Agency Funds [700]

- Account for assets held by the district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds.
- Districts do not include Food Services or Student Body Funds here.



# Revenue Dimensions

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## Major Source Codes:

- 1000 Local Sources
- 2000 Intermediate Sources
- 3000 State Sources
- 4000 Federal Sources
- 5000 Other Sources

## Project Codes:

Districts may use additional account code dimensions to provide further classification of revenue to track receipts for a particular program, project, or school.

Revenue: FUND > SOURCE > PROJECT

# Revenue Dimensions

## Major Source Codes:

1000 Local Sources

2000 Intermediate Sources

3000 State Sources

4000 Federal Sources

5000 Other Sources

### Revenue Sources

*\*PBAM page sample*

#### 1000 REVENUE FROM LOCAL SOURCES

1100	Taxes
1110	Ad Valorem Taxes Levied by District
1111	Current Year's Taxes
1112	Prior Year's Taxes
1113	County Tax Sales for back Taxes
1114	Payments in Lieu of Property Taxes
1115	Payments in Lieu of Property Taxes Enterprise Zones School Support Fee (2023 HB 2009)
1120	Local Option Ad Valorem Taxes Levied by District
1121	Current Year's Local Option Taxes
1122	Prior Year's Local Option Taxes
1123	Penalties and Interest on Local Option Taxes
1130	Construction Excise Tax
1190	Penalties and Interest on Taxes
1200	Revenue From Local Governmental Units Other Than Districts
1300	Tuition
1310	Regular Day School Tuition
1311	Tuition From Individuals
1312	Tuition From Other Districts Within the State
1313	Tuition From Other Districts Outside the State
1320	Adult/Continuing Education Tuition
1321	Tuition From Individuals
1322	Tuition From Other Districts Within the State
1323	Tuition From Other Districts Outside the State
1324	Tuition/Contract Receipts for Community Services

# Expenditure Dimensions

## Major Function Codes:

1000 Instruction

2000 Support Services

3000 Enterprise and Community Services

4000 Facilities Acquisition and Construction

5000 Other Uses ( Fund Transfers and Debt Service)

6000 Contingency (Budgets Only)

7000 Unappropriated Ending Fund Balance

Expenditure: FUND > FUNCTION > OBJECT > OP UNIT > AOR > SUB-AREA

# Expenditure Dimensions

## Major Function Codes:

1000 Instruction

2000 Support Services

3000 Enterprise and Community Services

4000 Facilities Acquisition and Construction

5000 Other Uses ( Fund Transfers and Debt Service)

6000 Contingency (Budgets Only)

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## Expenditure Functions

*\*PBAM page sample*

### 1000 INSTRUCTION

#### 1100 Regular Programs

- 1111 Elementary, K-5 or K-6 (Effective 7/1/2011)
- 1113 Elementary Extracurricular
- 1121 Middle/Junior High School Programs
- 1122 Middle/Junior High School Extracurricular
- 1131 High School Programs
- 1132 High School Extracurricular

#### 1140 Pre-kindergarten Programs

#### 1200 Special Programs

- 1210 Programs for the Talented and Gifted
- 1220 Restrictive Programs for Students with Disabilities
  - 1221 Learning Centers – Structured and Intensive
  - 1222 Development Kindergarten
  - 1223 Community Transition Centers
  - 1224 Life Skills with Nursing
  - 1225 Out of District Programs
  - 1226 Home Instruction
  - 1227 Extended School Year Programs
  - 1228 Diagnostic Classrooms
  - 1229 Other Special Programs
- 1250 Less Restrictive Programs for Students with Disabilities
- 1260 Treatment and Habilitation
- 1270 Educationally Disadvantaged
  - 1271 Remediation
  - 1272 Title IA/D
  - 1280 Alternative Education
  - 1281 Public Alternative Programs
  - 1282 Private Alternative Programs
  - 1283-1287 District Alternative Programs
  - 1288 Charter Schools
  - 1289 Other Alternative Programs
- 1290 Designated Programs
  - 1291 English Language Learner – ORS 336.079
  - 1292 Teen Parent Programs
  - 1293 Migrant Education
  - 1294 Youth Corrections Education
  - 1295 English Language Learner – Non ORS 336.079
  - 1299 Other Programs

#### 1300 Adult/Continuing Education Programs

# Expenditure Dimensions

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## Major Object Codes:

100 Salaries and Wages

200 Associated Payroll Costs

300 Purchased Services

400 Supplies and Materials

500 Capital Outlay

600 Other Objects (Debt Service, Fees, Insurance)

700 Transfers and Transits

800 Other Uses of Funds

Expenditure: FUND > FUNCTION > OBJECT > OP UNIT > AOR > SUB-AREA

# Expenditure Dimensions

## Major Object Codes:

100 Salaries and Wages

200 Associated Payroll Costs

300 Purchased Services

400 Supplies and Materials

500 Capital Outlay

600 Other Objects (Debt Service, Fees, Insurance)

700 Transfers and Transits

800 Other Uses of Funds

### Expenditure Objects

*\*PBAM page sample*

#### 100 SALARIES

110	Regular Salaries
111	Licensed Salaries
112	Classified Salaries
113	Administrators
114	Managerial—Classified
115	Sabbatical
116	Supplemental Retirement Stipends
117	Unused Leave
120	Nonpermanent Salaries
121	Substitutes—Licensed
122	Substitutes—Classified
123	Temporary—Licensed
124	Temporary—Classified
130	Additional Salary
140-190	Additional Salary

#### 200 ASSOCIATED PAYROLL COSTS

210	Public Employees Retirement System
211	Employer Contribution, Tier I and Tier II
212	Employee Contribution, Pick-Up
213	PERS UAL Contribution
214	PERS UAL Contribution
215	PERS UAL Contribution
216	Employer Contribution, Tier III
220	Social Security Administration
230	Other Required Payroll Costs
231	Workers' Compensation
232	Unemployment Compensation
240	Contractual Employee Benefits
270	Post Retirement Health Benefits

# Expenditure Dimensions

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## Operational Unit Codes:

This dimension is used to identify:

1. Schools, buildings.
2. Non-school cost centers, central programs, or departments.

## Area of Responsibility Codes:

This dimension provides additional detail to the account code and is used to identify expenditures for specific curriculum areas and programs.

Expenditure: FUND > FUNCTION > OBJECT > OP UNIT > AOR > SUB-AREA

# Expenditure Dimensions

## Expenditure Areas of Responsibility

010	Home Instruction	<i>*PBAM page sample</i>
020	Tutoring	
050	General Classroom Instruction	
060	Core Areas/Block Classes	
090	Other Pre-kindergarten Programs	
100	English	
110	Social Studies	
120	Science	
130	The Arts	
170	Driver Education	
180	Mathematics	
190	Health Education	
200	Physical Education	
210	Second Language	
230	Athletics	
250	Other Extracurricular Student Activities	
260	Technology	
270	Career Related Learning	
280	English Language Learner Programs	
290	Other Programs	
310	Non-Instructional Staff Development	
320	Special Education	
340	Coordinated Early Intervening Services	
350	School Improvement Fund Grant	

## Area of Responsibility Codes:

This dimension provides additional detail to the account code and is used to identify expenditures for specific curriculum areas and programs.



# Expenditure Dimensions

## Sub-Area Codes:

Schools often add other account code dimensions to classify expenditures for particular purposes at their discretion.

Some possible additional uses are:

- Grade
- Term
- Course
- Work Order
- Bus Route or Vehicle
- Capital Project

*\*Sub-Area financial data is not collected within the ODE's financial data collections.*

Expenditure: FUND > FUNCTION > OBJECT > OP UNIT > AOR > SUB-AREA

# Example of District Revenue Transaction

## State School Fund Deposit:

- Fund 100: General Fund
- Source 3101: State School Fund General Support
- Project 000: None (unless district chooses to include additional tracking)

Fund Code	Source Code	Amount
100	3101	\$ 2,155,146.86
General Fund	SSF General Support	

Revenue: FUND > SOURCE > PROJECT

# Example of District Revenue Transaction

## Title IA Grant Claim:

- Fund 201: Special Revenue Fund – Federal Sources
- Source 4500: Restricted Revenue Fund the Federal Government through the State
- Project 000: None (unless district chooses to include additional tracking)

Fund Code	Source Code	Amount
201	4500	\$ 174,132.30
Federal Sources	Federal Revenue through State	

Revenue: FUND > SOURCE > PROJECT

# Example of District Expenditure Transaction

## Let's pay this monthly power bill:

- Fund 100: General Fund
- Function 2540: Operation and Maintenance of Plant Services
- Object 325: Electricity Property Services
- Op Unit 000: District (central office – Maintenance Dept.)
- Area Code 000: None (unless district chooses to include additional tracking)
- Sub-Area 00: None (unless district chooses to include additional tracking)

Expenditure: FUND > FUNCTION > OBJECT > OP UNIT > AOR > SUB-AREA

# Example of District Expenditure Transaction

Let's pay this monthly power bill:

Fund Code	Function Code	Object Code	OpUnit Code	Area of Responsibility	Amount
100	2540	325	000	000	\$ 85,648.55
General Fund	Operation/Maintenance	Electricity	District - Maint. Dept.	No Area Assigned	

Expenditure: FUND > FUNCTION > OBJECT > OP UNIT > AOR > SUB-AREA

# Example of District Expenditure Transaction

**Let's purchase new Math textbooks for a Middle School 6<sup>th</sup> Grade Classroom:**

- Fund 100: General Fund
- Function 1121: Middle/Junior High School Instruction Programs
- Object 420: Textbooks Supplies and Materials
- Op Unit 200: Middle School Location
- Area Code 180: Mathematics
- Sub-Area 06: 6<sup>th</sup> Grade

**Expenditure: FUND > FUNCTION > OBJECT > OP UNIT > AOR > SUB-AREA**

# Example of District Expenditure Transaction

Let's purchase new Math textbooks for a Middle School 6<sup>th</sup> Grade Classroom:

Fund Code	Function Code	Object Code	OpUnit Code	Area of Responsibility	Amount
100	1121	420	200	180	\$ 120,558.95
General Fund	Middle School Instruction	Textbooks	Middle School	Mathematics	

Expenditure: FUND > FUNCTION > OBJECT > OP UNIT > AOR > SUB-AREA

# Example of District Expenditure Transaction

**Let's process payroll for a Bus Driver running Students with Disabilities bus route:**

- Fund 100: General Fund
- Function 2550: Pupil Transportation Services
- Multiple Object Codes:
  - 112: Classified Salaries
  - 210: Public Employees Retirement System (PERS)
  - 220: Social Security Administration
  - 230: Other Required Payroll Costs (Workers' Comp & Unemployment Comp)
  - 240: Contractual Employee Benefits
- Op Unit ###: School Location or Program
- Area Code 320: Special Education
- Sub-Area 00: None (unless district chooses to include additional tracking)

**Expenditure: FUND > FUNCTION > OBJECT > OP UNIT > AOR > SUB-AREA**



# Example of District Expenditure Transaction

Let's process payroll for a Bus Driver running Students with Disabilities bus route:

Fund Code	Function Code	Object Code	OpUnit Code	Area of Responsibility	Amount
100	2550	112 Classified Salaries	500	320	\$ 8,582.48
100	2550	210 PERS	500	320	\$ 2,468.77
100	2550	220 Social Security	500	320	\$ 625.75
100	2550	231 Workers' Comp	500	320	\$ 301.66
100	2550	232 Unemployment Comp	500	320	\$ 119.60
100	2550	240 Contractual Benefits	500	320	\$ 3,320.60
General Fund	Pupil Transportation		District - Transportation Dept.	Special Education	

Expenditure: FUND > FUNCTION > OBJECT > OP UNIT > AOR > SUB-AREA

# Example of District Expenditure Transaction

## Let's process payroll for a Title IA Licensed Teacher:

- Fund 201: Special Revenue Fund – Federal Sources
- Function 1272: Title IA/D (instruction special program)
- Multiple Object Codes:
  - 111: Licensed Salaries
  - 210: Public Employees Retirement System (PERS)
  - 220: Social Security Administration
  - 230: Other Required Payroll Costs (Workers' Comp & Unemployment Comp)
  - 240: Contractual Employee Benefits
- Op Unit ###: School Location or Program
- Area Code 000: None (unless district chooses to include additional tracking)
- Sub-Area 00: None (unless district chooses to include additional tracking)

**Expenditure: FUND > FUNCTION > OBJECT > OP UNIT > AOR > SUB-AREA**

# Example of District Expenditure Transaction

Let's process payroll for a Title IA Licensed Teacher:

Fund Code	Function Code	Object Code	OpUnit Code	Area of Responsibility	Amount
201	1272	111 Licensed Salaries	100	000	\$ 62,146.86
201	1272	210 PERS	100	000	\$ 13,672.31
201	1272	220 Social Security	100	000	\$ 932.20
201	1272	231 Workers' Comp	100	000	\$ 360.45
201	1272	232 Unemployment Comp	100	000	\$ 136.72
201	1272	240 Contractual Employee	100	000	\$ 4,565.55
Federal Sources	Title I		ABC Elementary School	No Area Assigned	

Expenditure: FUND > FUNCTION > OBJECT > OP UNIT > AOR > SUB-AREA

# Thank you!

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**Lindsay Malinowski, MSOL, SFO**

School Finance Operations and Policy Analyst

[School Finance Accountability and Transparency \(SFACTR\)](#)

[Lindsay.Malinowski@ode.oregon.gov](mailto:Lindsay.Malinowski@ode.oregon.gov) | Call/Text: 971.208.0278

School Finance Unit

[ODE.SchoolFinance@ode.oregon.gov](mailto:ODE.SchoolFinance@ode.oregon.gov)

Please feel free to reach out with any questions!