

Planning and Budget

Budget Reference Manual



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San Antonio Independent School District

Budget Reference Manual

2011-2012

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INTRODUCTION

This Budget Reference Manual is intended to meet the needs of anyone who wants to comprehend and have updated information about budget codes used by the San Antonio Independent School District (SAISD) campuses and departments.

Throughout this manual, we have tried to use the definitions provided by the Texas Education Agency (TEA) and implemented the most recent changes as noted in the Financial Accountability System Resource Guide (FASRG), Update 14. Such changes are in bold and have the effective date noted next to it. However, for a quick look at the latest changes, refer to the section “What’s New?” which contains a list of the code changes.

In addition, we have furnished the names of the campuses that closed and included the names of the new campuses effective for fiscal year 2011-2012.

To increase the usefulness of the manual, we have implemented an alpha tab system to identify each section of the manual. It is our intention to update this manual annually, if necessary, for any district or TEA changes. The reason it was decided to place the budget reference manual in a 3-ring binder is to avoid the annual printing of the entire manual and thereby help our environment. These changes will be sent via e-mail to the principal, department head and secretary. Upon receipt of any changes, you will be instructed about which pages to discard and which to replace. In addition, this office will continue to publish the most current manual on the district’s website at <http://www.saisd.net/admin/budget/index.shtm>.

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Our office is located at 141 Lavaca and our phone number is 554-8680. We are committed to providing you any assistance you need in managing your budget.

We welcome any suggestions or comments on how we can improve this manual. Please send your feedback to VSalas1@saisd.net.

We thank you for your continued support and hope you will find this manual useful and valuable for future use.

WHAT'S NEW?

Fiscal Year 2011-2012

The following changes are effective September 1, 2011. The changes below supersede any previous guidelines.

FUNCTION CODES (Tab E)	<u>Formerly</u>	<u>2011-2012</u>	
Curriculum/Instructional Staff Development (Teacher Substitutes Only)	13	11	<u>Instruction-</u> All teacher substitutes including those used for staff development will be coded to function 11.

OBJECT CODES (Tab F)

Substitute for Teacher Assistant/Paraprofessionals	6125	6122	Used for substitutes for Teacher Assistants and other designated paraprofessional positions.
Professional Services	6219	Same	Used for services rendered by an independent contractor who is licensed or registered by the state.
Consulting Services	None	6291	Used for services to improve performance through analysis of existing problems and development of future plans.
Dues	6499	6495	Used for dues paid to clubs, committees or other organizations.
Miscellaneous Operating Costs	6499	Same	Used for awards, bid notices, newspaper ads, graduation expenses and refreshments for school-related meetings.

PIC CODES (Tab J)

All Pre-K and Head Start	Various	32	Used for any expenses are payroll associated with Pre-K and Head Start classrooms.
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WHAT IS THE DIFFERENCE BETWEEN CERTAIN OBJECT CODES?

The following object codes give a closer look on how to code certain items. Some object codes may have been modified and will supersede any previous guidelines.

OBJECT CODES (Tab F)	<u>11-12</u>	
Travel & Subsistence (Students ONLY)	6412	Cost of transportation (rental of vans, charter buses and other vehicles), meals, participation fees, lodging, and other expenses associated with students traveling for school sponsored events.
Transportation Expenditures (Yellow Buses ONLY)	6494	Expenditures/expenses for transportation costs when using a school bus.
Dues	6495	Dues paid to clubs, committees, or other organizations. Examples of organizations are TASA, TASP, TASB, Lions Club, Rotary Club, local chambers of commerce and other associations. This does not include any registration fees associated with attending conferences or seminars, which are coded to account 6411.
Miscellaneous Operating Costs	6499	Awards, UIL fees, Fed Ex shipping fees, Bid Notices, Graduation expenses, Light refreshments for school-related meetings, Newspaper advertisements, etc.
Consulting Services	6291	Services to improve performance through analysis of existing problems and development of future plans.
Miscellaneous Contracted Services	6299	Miscellaneous contracts/services for: Sports Officials, Spurs Coyote, Story Tellers, Cable Drops, Carpet companies, Shredding companies, Cleaners

WHAT OBJECT CODE DO I USE?

Annual Raptor renewal fee	6249	Notary/Bonds costs	6429
Barnes and Nobles	6329	Postmaster	6399
Computer Express	6249	Printing Services, Lanier Print Shop, Brackenridge Print Shop, Kinko's	6299
Daisy Tours	6412	San Antonio Zoo, Witte Museum	6412
ESC Region 20 (training/in-service held at Region 20)	6411	Story Telling Invoices	6299
ESC Region 20 services	6239	U-Haul	6269
Fed Ex (shipping charges/fees)	6499	Various Officials	6299
HEB (light refreshments/snacks)	6499	Plain shirts, aprons, shorts etc.	6399
HEB (supplies/hygiene/cleaning)	6399	Custom shirts, aprons, shorts etc.	6299
IKON Copiers	6249		

ACCOUNT CODE STRUCTURE

A major purpose of the account code structure is to establish the standard school district fiscal accounting system required by the Texas Education Code, Section 44.007. Another purpose for the use of the account code structure is to provide accurate information to the Texas Education Agency through the Public Education Information Management System (PEIMS).

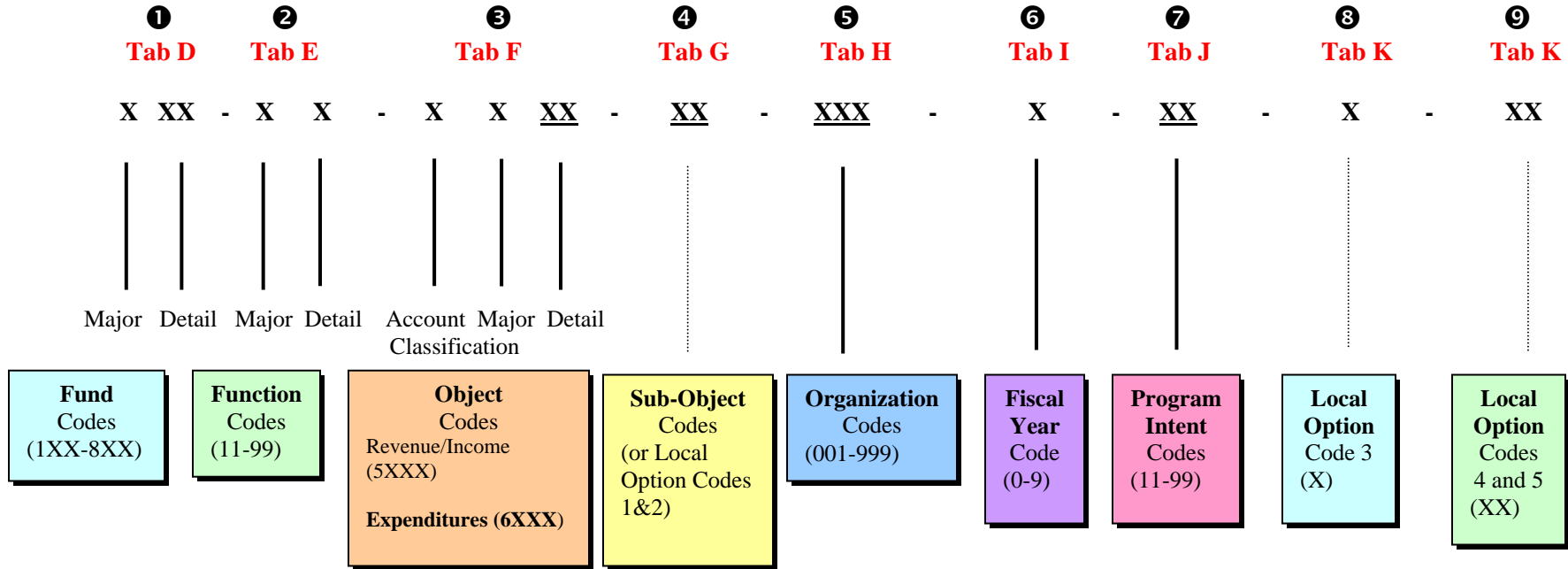
The account code structure consists of twenty digit codes and is divided into nine sections.

To view the code structure, please turn to the next page and refer to diagram # 1. Notice, a box below each of the nine sections explains what each specific component is comprised of.

For example, by referring to **Tab D** a person will find additional and useful information about fund codes.

DIAGRAM # 1

ACCOUNT CODE STRUCTURE



————— Indicates a mandatory code for State reporting purposes

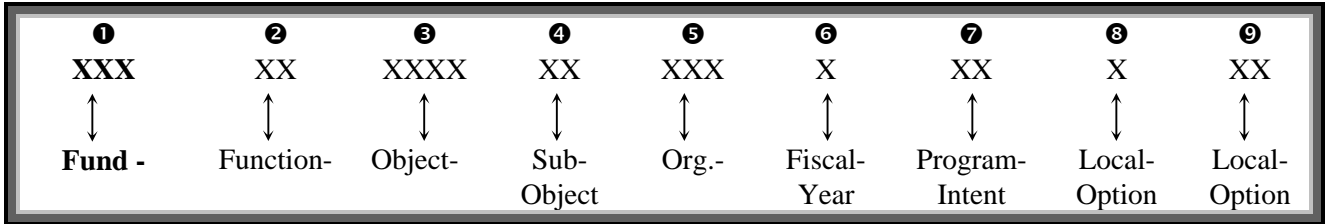
..... Indicates a code that may be used at local option

FUND CODES

BASIC SYSTEM CODE COMPOSITION

As discussed earlier, the account code structure is comprised of twenty digit codes that are divided into nine sections.

The Account Code Structure

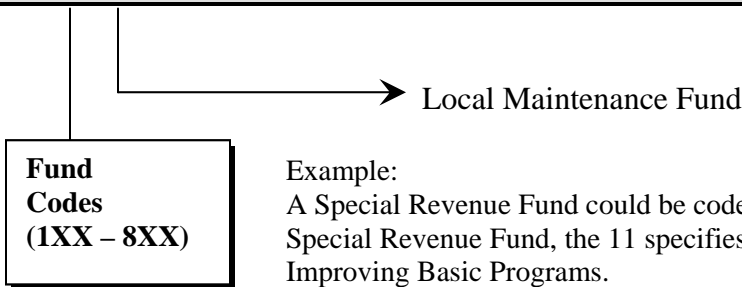
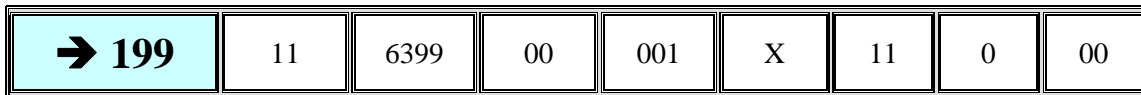


To simplify the understanding of the code structure, this manual will provide a definition and an example of each section as it applies to this district. Let's begin by reviewing section # 1, **Fund Code**.

Fund Code

A mandatory 3-digit code (**number 1 in the Code Structure**) is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digits specify the fund.

1 → FUND CODE EXAMPLE



BUDGET CODE EXAMPLE

Fund	Function	Exp/Object	Sub-Object	Org/Dept	Fiscal Year	Program Intent	Local Option	Local Option
→ 199	11	6399	00	001	X	11	0	00
Code Description: <u>Local Maintenance Fund (199)</u> Instructional Supplies at Brackenridge H.S.								

FUND CODES

The school districts accounting system is organized and operates on a fund basis. The following are the most common fund codes that will be used in preparing the budget for the current school year.

GENERAL FUND

The general fund is a governmental fund with budgetary control, which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The general fund utilizes the modified accrual basis of accounting and uses the classifications defined below to maintain separate revenue and expenditure accounts to assure the integrity of specific revenue purposes when required by law or rule.

Fund	Title	Fund	Title
162	Transportation	167	Career and Technology
163	State Bilingual	168	Special Education
164	State Compensatory	177	Magnet Schools
165	Gifted & Talented	199	Local Maintenance

SPECIAL REVENUE FUND (Federal Programs)*

This group of funds is used to account for federally funded special revenue funds. Member districts of shared services arrangements are to use these codes to account for the member district portion of a shared services arrangement.

Fund	Title	Fund	Title
204	Drug Free Schools & Comm.	224	IDEA-B Formula (Sp Ed)
205	Head Start Program	225	IDEA-B Preschool (Sp Ed)
206	McKinney-VENTO Homeless ED.	226	IDEA-B Discretionary Deaf
211	ESEA Title I Part A, Regular	240	Food Services
212	ESEA Title I Part C, Migrant	244	Federal Vocational Basic Grant (Carl D. Perkins)
215	ESEA Title I Part D, Delinquent Programs	286	Education Jobs Fund
220	Adult Basic Ed. (Federal)		

SPECIAL REVENUE FUND (State Programs)*

State programs that are used by school districts and education service centers not acting as a fiscal agent for a shared services arrangement are designated by fund codes 380 through 429. This includes any funds sent by the fiscal agent to the member school district for use by that school district.

Fund	Title	Fund	Title
381	Adult Basic Ed. (State)	386	State Deaf Education
385	Visually Handicapped	394	Life Skills Grant for Students (was PEP)

*Some Special Revenue Funds from prior years may continue into the current school year. Other Special Revenue Funds may be added.

FUND CODES

SPECIAL REVENUE FUND (Local Programs)*

Fund Codes 460 through 499 are used to account for local programs such as campus activity funds or grants from local business or organizations that require that the funds be expended for a specific purpose.

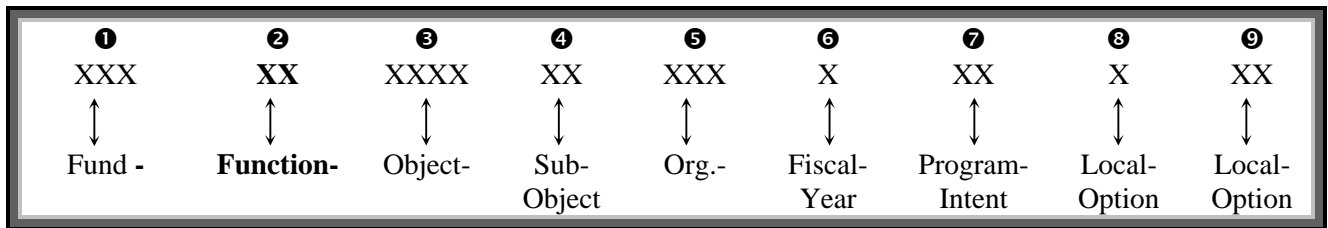
Fund	Title	Fund	Title
461	School Activity Fund	490	Citicorp Foundation

* Some Special Revenue Funds from prior years may continue into the current school year. Other Special Revenue Funds may be added.

FUNCTION CODES

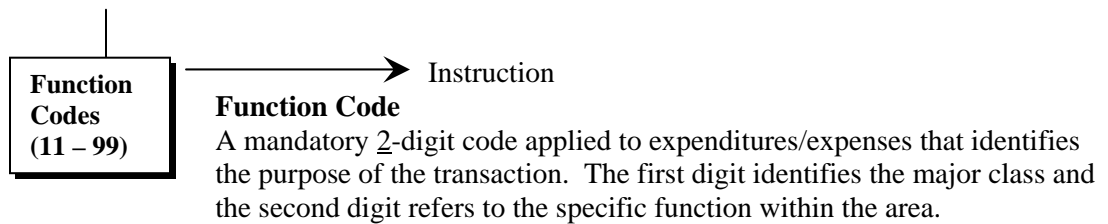
A function code (**number 2 in the Code Structure**) represents a general operational area in a school district and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities is a function.

The Code Structure



2 → FUNCTION CODE EXAMPLE

199	→ 11	6399	00	001	X	11	0	00
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Example:

The function “Health Service” is coded 33. The first 3 specifies Support Services – Student (Pupil) and the second 3 is Health Services.

BUDGET CODE EXAMPLE

Fund	Function	Exp/Object	Sub-Object	Org/Dept	Fiscal Year	Program Intent	Local Option	Local Option
199	→ 33	6399	00	001	X	99	0	00
Code Description: Local Maintenance Fund <u>Health</u> Supplies at Brackenridge High School								

FUNCTION CODES

Major Functions:

Function Codes are grouped according to related activities in the following major areas/classes:

- 10 Instruction and Instructional-Related Services
- 20 Instructional and School Leadership
- 30 Support Services – Student (Pupil)
- 40 Administrative Support Services
- 50 Support Services – Non-Student Based
- 60 Ancillary Services
- 70 Debt Service
- 80 Capital Outlay
- 90 Intergovernmental Charges

Each of these major areas is further defined by detail function codes. The code is required for PEIMS reporting purposes if such costs are applicable to the school district.

The following pages describe each function.

FUNCTION CODES

10 INSTRUCTION and INSTRUCTIONAL-RELATED SERVICES

This function code series is used for expenditures/expenses that:

- Provide direct interaction between staff and students to achieve learning.
- Provide staff members with the appropriate resources to achieve appropriate student learning outcomes through either materials or development.

Function	Title & Description
11	<p>Instruction</p> <p>This function includes those activities dealing directly with the interaction between teachers and students. Teaching may be provided in a classroom or in other learning situations. NOTE: Any teacher substitutes, including substitutes used during staff development, will be coded to function 11.</p>
12	<p>Instructional Resources & Media Services</p> <p>This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.</p>
13	<p>Curriculum/Instructional Staff Development</p> <p>This function includes those expenditures that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. This includes in-service training and other staff development for instructional related personnel functions 11, 12, and 13 of the school district. Examples include travel & subsistence, consultants for in-service training, etc. NOTE: Do not include any teacher substitutes used during training. This should be coded to function 11.</p>

20 INSTRUCTIONAL and SCHOOL LEADERSHIP

This function code series is used for expenditures that relate to the managing, directing, supervising and leadership of staff who are providing either instructional or instructional-related services. This function code series also includes the general management and leadership of a school campus.

Function	Title & Description
21	<p>Instructional Leadership</p> <p>This function is used for expenditures/expenses that are directly used for managing, directing, supervising and providing leadership for staff who provide general and specific instructional services.</p>
23	<p>School Leadership</p> <p>This function covers those activities, which have as their purpose directing, managing, and supervising schools, i.e., campus principal’s office and related costs. NOTE: Function 23 can only be used in a campus budget and not in a department budget.</p>

FUNCTION CODES**30 SUPPORT SERVICES – STUDENT (Pupil)**

This function code series is used for expenditures/expenses that are used directly for non-instructional student activities or services, including administrative and supervisory costs that are non-general in nature and are incurred directly and exclusively for a non-instructional student activity or service.

Function	Title & Description
31	<p>Guidance, Counseling & Evaluation Services</p> <p>This function incorporates those activities, which have as their purpose assessing and testing pupils' abilities, aptitudes, and interests; counseling pupils with respect to career and educational opportunities, and helping them establish realistic goals.</p>
32	<p>Social Work Services</p> <p>This function encompasses those activities related to promoting and improving school attendance of students.</p>
33	<p>Health Services</p> <p>This function embraces the area of responsibility to provide health services, which are not a part of direct instruction.</p>
34	<p>Student (Pupil) Transportation</p> <p>This function covers the cost of providing management and operational services for regular school bus routes.</p>
35	<p>Food Services</p> <p>This function encompasses activities, which have as their purpose the management of the food services program of the school or school system.</p>
36	<p>Extracurricular Activities</p> <p>This function is used for expenditures/expenses for school sponsored activities during or after the school day that is not essential to the delivery of services for function 11, function code 20 series or other function 30 series. This function includes athletics, drill team, UIL, cheerleading, etc.</p>

FUNCTION CODES**40 ADMINISTRATIVE SUPPORT SERVICES**

This function code series is used for the overall general administrative support services of the school district.

Function	Title & Description
41	General Administration This function is used for overall administrative support for the entire district.

50 SUPPORT SERVICES – NON-STUDENT BASED

This function code series is used for expenditures/expenses that are used for school district support services that are non-student based (as opposed to the function 30 series that includes cost directly related to providing services to students or are previously defined).

Function	Title & Description
51	Facilities Maintenance and Operations This function encompasses those activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair.
52	Security & Monitoring Services Activities to keep students and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.
53	Data Processing Services This function is used for expenditures for data processing services, whether in-house or contracted.

60 ANCILLARY SERVICES

This function code series is used for expenditures/expenses that are for school district support services supplemental to the operation of the school district.

Function	Title & Description
61	Community Services This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. Services provided by the school or school systems to the community as whole or some segment of the community.

FUNCTION CODES

70 DEBT SERVICE

This function code series is used for expenditures that are used for the payment of debt principal and interest.

Function	Title & Description
71	<p>Debt Service</p> <p>This function covers bond principal and interest, capital lease principal, and other related debt service fees, and debt interest.</p>

80 CAPITAL OUTLAY

This function code series is used for expenditures that are for acquisitions, construction, or major renovations of school district facilities.

Function	Title & Description
81	<p>Facilities Acquisition, Construction & Renovations</p> <p>This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.</p>

90 INTERGOVERNMENTAL CHARGES

“Intergovernmental” is a classification that is appropriate where one governmental unit transfers resources to another. In particular, Chapter 41 purchase of WADA (Weighted Average Daily Attendance) and the transfer of students where one school district pays another school district for educating students are examples of intergovernmental charges.

Function	Title & Description
93	<p>Payments to Fiscal Agent/Member Districts of Shared Services Arrangements</p> <p>Expenditures that are (1) payments from a member district to a fiscal agent of shared services arrangement; or (2) payments from a fiscal agent to a member district of a shared services arrangement.</p>
95	<p>Payment to Juvenile Justice Alternative Education Program (JJAEP)</p> <p>Expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Program under Chapter 37, TEC (Texas Education Code). This function code is used to account for payments in connection with students that are placed in discretionary or mandatory JJAEP settings.</p>
99	<p>Other Intergovernmental Charges</p> <p>This code is used for expenditures that are not defined above. Amounts paid to other governmental entities such as the county appraisal district for costs related to the appraisal of property.</p>

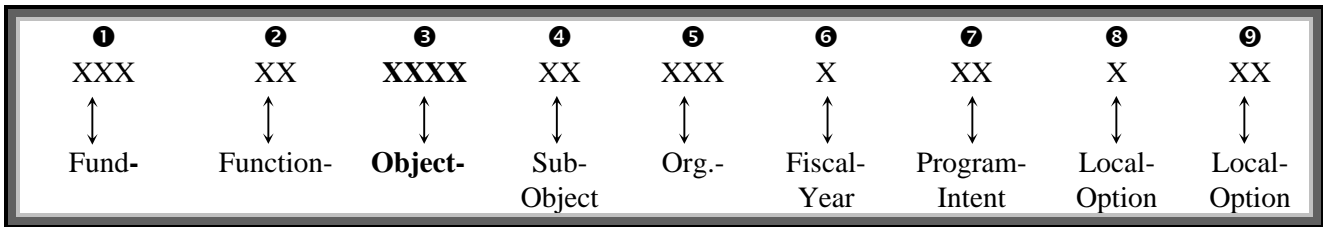
OBJECT CODES

Expenditures/expenses should be classified by the major object classes according to the types of items purchased or services obtained.

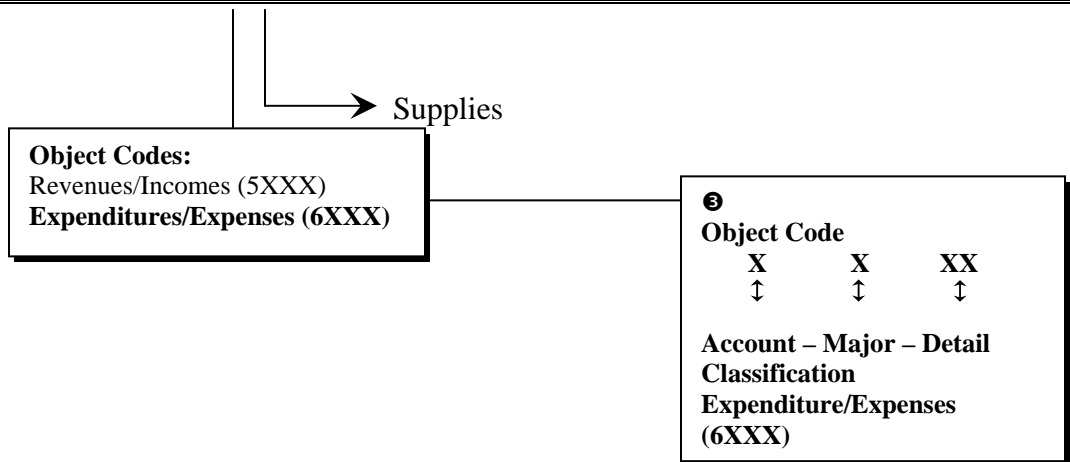
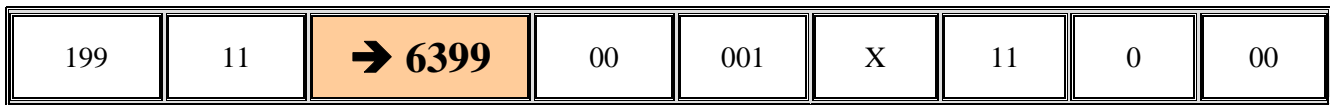
An expenditure/expense account identifies the nature and object of an account, or a transaction. The school district’s accounting records are to reflect expenditures/expenses at the most detail level, as depicted in the chart of accounts (4 digits, **number 3 in the Code Structure**) for accounting and Public Education Information Management System (PEIMS) reporting (Budget and Actual data) purposes. If a school district needs to use codes in addition to the mandatory codes for managerial purposes, the optional codes provided for local use in the code structure should be used. These codes are distinguished from other types of object codes as they always begin with the digit “6”.

A mandatory 4-digit code identifying the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications. Expenses are debited in the accounting period in which they are incurred.

The Code Structure



3 → OBJECT CODE EXAMPLE



OBJECT CODES

BUDGET CODE EXAMPLE

Fund	Function	Exp/Object	Sub-Object	Org/Dept	Fiscal Year	Program Intent	Local Option	Local Option
199	11	→ <u>6399</u>	00	001	X	11	0	00
Code Description: Local Maintenance Fund <u>Instructional Supplies</u> at Brackenridge H.S.								

Example: 199-11-6399-00-001-X-11-000 (Teaching supplies)

Money allocated at schools for teaching supplies account 6399. The number 6 identifies as it as an expense, the number 3 means supplies, and 99 general consumable materials.

There are six major expenditure classifications. They are as follows:

Major Object Code	Expenditure Classification
6100	Payroll Costs
6200	Professional & Contracted Services
6300	Supplies & Materials
6400	Other Operating Costs
6500	Debt Service
6600	Capital Outlay

OBJECT CODES

The following is an explanation of the object codes most commonly used within the District.

6100 PAYROLL COSTS

These account codes are to be used to classify the salaries of teachers and other employees. This includes any salary paid to a person who is considered by the school district to be a staff member. Substitute teachers and/or other personnel are also classified in these account codes.

Object Code	Title & Description
6110	Teachers and Other Professional Personnel
6112	<p>Substitute- Teachers and Other Professionals</p> <p>This budget is for sick leave days, personal business or staff development. (Refer to the District’s Compensation Plan for specific rates.) Substitute days for staff development must be budgeted by the campus or program director.</p> <p>Substitutes for Teachers use function code 11; Substitutes for Librarians use function code 12; Substitutes for Registered Nurses use function 33</p>
6118	<p>Supplemental Pay – (Extra Duty) (Non-Contract)</p> <p>Teachers and Other Professional Employees-for wages paid to employees for performing duties that <u>are not</u> part of the regular contract i.e., after school tutoring, summer school and extra duties.</p>
6119	<p>Salaries or Wages for Teachers and other Professional Personal</p> <p>This is entered by the Planning and Budget Office on the basis of personnel unit allocations and classification provided by the department head on the authorized staffing budget worksheet. The amount includes salaries, extra days, contract supplements (includes Special Education supplements.) When a person is split between two or more schools or programs, the allocation of time and salary will be prorated.</p>
6120	<p>Support Personnel</p> <p>This code is used to classify the gross salary and wage expenditures/expenses for support personnel.</p>
6121	<p>Overtime Pay</p> <p>Wages paid to support personnel for performing duties beyond the normal working day. Hourly rate personnel may be eligible for overtime when the actual hours worked in their regular job exceed 40 hours per work week.</p>
6122	<p>Substitutes for Teacher Assistant/Paraprofessional/ Support Personnel</p> <p>These are substitutes for teaching assistants and other designated paraprofessional positions. This code should be used with the function code being used for payroll record purposes. (Refer to the District’s Compensation Plan for specific rates.)</p>
6124	<p>Extra-Duty/Part-Time for Support Personnel</p> <p>Salaries for part-time, substitutes for custodians, cooks, etc.</p>

OBJECT CODES

6100 PAYROLL COSTS

Object Code	Title & Description
6129	<p>Salaries for Support Personnel</p> <p>This code is used to classify salaries or wages for support personnel. Paraprofessional and classified salaries entered by the Budget Office on the basis of personnel unit allocation and classification provided by the department head on the authorized staffing budget worksheets.</p>
6130	<p>Employee Allowances</p> <p>Employee allowances are amounts paid to employees for which the employee is not required to render a detailed accounting.</p>
6139	<p>Employee Allowances</p> <p>This code is used to classify allowances paid to compensate employees for costs incurred for which the employee is <u>not required</u> to render a detailed accounting. This includes travel/automobile allowance, phone allowance and uniform allowance.</p>
6140	<p>Employee Benefits</p>
6141	<p>Social Security/Medicare</p> <p>This code is used to classify expenditures/expenses required to provide employee benefits under the Federal Social Security program. This excludes employee contributions. The District's budget planning rate for 2011-2012 will be 6.20% of the taxable wage base not to exceed \$106,800 for Social Security and 1.45% on the total taxable salary for Medicare.</p>
6142	<p>Group Health/Dental/Life Insurance</p> <p>This code is used to classify expenditures/expenses made to provide personnel with group health, dental and life insurance benefits. This excludes employee contributions. Cost to the district for eligible personnel calculated at the set rate per full-time employee. The budget planning amount for 2011-2012 is \$4,799 per year or \$400 per month.</p>

OBJECT CODES

6100 PAYROLL COSTS

Object Code	Title & Description
6143	<p>Worker's Compensation</p> <p>This code is used to classify expenditures/expenses made to provide personnel with workers' compensation benefits. This is the district contribution and is calculated on gross salary times a calculated rate for each type of employee. (Refer to Salary Fringe Calculator)</p>
6144	<p>Teacher Retirement/TRS Care - On-Behalf Payments</p> <p>This code is used to classify expenditures/expenses from "On-Behalf" payments of matching teacher retirement paid for active members of the school district in accordance with GASB Statement No. 24. A school district contributes matching funds for personnel funded from federal sources and, if applicable, statutory minimum funds for qualifying personnel. The school district also provides certain employer contributions for the retired teachers' health insurance plan (TRS Care). The state provides all other matching funds on behalf of members. <u>The amount that the state provides in excess of school district contributions is to be recorded here.</u> An equal revenue amount should be recorded in account 5831, Teacher Retirement – On-Behalf Payments.</p>
6145	<p>Unemployment Compensation</p> <p>This code is used to classify expenditures/expenses made to provide personnel with unemployment compensation. There are no employee contributions. These funds are computed on a district-wide bases by the Budget Office. The 2011-2012 budget planning rate is \$20 annually per employee.</p>
6146	<p>Teacher Retirement/TRS Care</p> <p>This code is used to classify expenditures/expenses made from local, state and federal program funds and/or private grants to pay state matching of teacher retirement on the above state minimum contribution or the required matching amount from federal funds. Also included in this account is any employer contribution for the retired teachers' health insurance plan. (Refer to Salary Fringe Calculator)</p>

OBJECT CODES

6200 PURCHASED AND CONTRACTED SERVICES

The major account classification is used to record expenditures/expenses for services rendered to the school district by firms, individuals and other organizations. This includes services provided by internal service funds. Normally, professional and contracted services represent a complete service that is rendered for the school district, and no attempt should be made to separate labor from supplies.

Object Code	Title & Description
6210	<p>Professional Services</p> <p>This code is used to classify expenditures/expenses for professional services rendered by personnel who are not on the payroll of the school district, including all related expenses covered by the professional services contract.</p>
6211	<p>Legal Services</p> <p>This code is used to classify fees, associated travel and other related costs for legal services. However, legal fees, associated travel and other costs related to the collection of taxes are to be classified in account 6213, Tax Appraisal and Collection. Delinquent tax collection fees that are charged as “costs” to the taxpayer and paid to an attorney are to be treated as a liability in account 2110, Accounts Payable, not as an expenditure.</p>
6212	<p>Audit Services</p> <p>This code is used to classify fees, associated travel, and other related costs for audit services.</p>
6213	<p>Tax Appraisal and Collection</p> <p>This code is used to classify fees, associated travel, and other related costs for the appraisal of property and the collection of taxes, including attorney fees directly related to the collection of taxes. This account is also to be used by the school district to record it’s pro rata share of the administrative cost of the Consolidated Taxing District. Delinquent tax collection fees that are charged as “costs” to the taxpayer and paid to an attorney are to be treated as a liability in account 2110, not as an expenditure. This code is only to be used in the General Fund.</p>
6214	<p>Lobbying</p> <p>This code is used to classify fees, associated travel and other related costs for lobbying services.</p>

OBJECT CODES

6200 PURCHASED AND CONTRACTED SERVICES

Object Code	Title & Description
6219	<p>Professional Services</p> <p>This code is used to classify expenditures/expenses for professional services rendered by personnel who are not on the payroll of the school district. Professional/consulting services are delivered by an independent contractor (individual, entity or firm) that offers its services to the public. These professionals are required to be licensed or registered with the state. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the school district. This includes all related expenditures/expenses covered by a professional services contract, if the contracted service is not detailed above.</p> <p>Government Code 2254.002 defines professional services to be the following: Accounting, architecture, landscape architecture, land surveying, medicine, optometry, professional engineering, real estate appraising, and professional nursing.</p>
6220	<p>Tuition and Transfer Payments</p> <p>Tuition payments are made when the school district pays for tuition to institutions of higher education on behalf of a staff member or a student. Transfer payments are made when the school district pays for students to attend another school district, either private or public.</p>
6221	<p>Staff Tuition and Related Fees – Higher Education</p> <p>This code is used to classify expenditures/expenses for services rendered by institutions of higher learning for the benefit of school district personnel.</p>
6222	<p>Student Tuition – Public Schools</p> <p>This code is used to classify expenditures/expenses for tuition if a school district is under contract with a public school to provide instructional services to students. This includes payments made to school districts under Section 29.201, TEC, Public Education Grant Program (Function Code 94) and transfer students under section 21.082 of the TEC where one school district transfers entire grades of students to another school district.</p>
6223	<p>Student Tuition – Other than to Public Schools</p> <p>This code is used to classify expenditures/expenses for tuition if a school district is under contract with an institution of higher learning or with non-public schools to provide instructional services to students.</p> <p>This includes payments made to Juvenile Alternative Education Program (Function Code 95)</p>

OBJECT CODES

6200 PURCHASED AND CONTRACTED SERVICES

Object Code	Title & Description
6230	<p>Education Service Center Services</p> <p>Each school District is a member of an education service center that provides various services to the school districts. The function code in conjunction with the expenditure object code defines the type of service provided.</p>
6239	<p>Education Service Center Services</p> <p>This code is used to classify all contracted services provided by the education service center. Included in this account are:</p> <ul style="list-style-type: none"> • Data processing services • Media Services • Special Education Services • Staff Development • Curriculum Development • Drug Training • Grant writing services, etc. that the education service center provides to school districts. <p><u>This does not include supplies</u> (which should be charged to the appropriate supply account) purchased under a purchasing agreement with an education service center, but does include a fee assessed for providing the service.</p>
6240	<p>Contracted Maintenance & Repair Services</p> <p>These expenditure object codes are used to classify expenditures/expenses for maintenance and repair services rendered by firms, individuals, or other organizations, other than the school district. Maintenance and repair services are for normal upkeep and repair. When contracted maintenance and repair services are rendered, the total cost of the service, including labor and parts, is to be included in the appropriate contracted services account.</p>
6249	<p>Contracted Maintenance & Repair</p> <p>This code includes expenditures/expenses for normal contracted upkeep, repairs, maintenance and renovation of:</p> <ul style="list-style-type: none"> • Copiers • Buildings and grounds • Office Equipment • Furniture • Computers • Vehicles • Telephone Systems (District-owned) • Facsimile machines • Maintenance agreement fees • Other equipment when the repairs are provided by an outside individual or firm <p><i>Note: Do not include capital outlay (technology equipment) and software/licenses within this code.</i></p>

OBJECT CODES**6200 PURCHASED AND CONTRACTED SERVICES**

Object Code	Title & Description
6250	<p>Utilities</p> <p>Utilities are comprised of water, electricity, gas for heat, cooking and cooling, ongoing telephone (including telecommunications, cellular telephones) and facsimile charges. (Entered by the Budget Office in Coordination with Finance Department.) Utilities must be used only with Function 51.</p>
6255	<p>Water</p> <p>These codes are used at the option of the school district to classify expenditures/expenses for utilities not specifically defined elsewhere. This code must be used only with Function 51.</p>
6256	<p>Telephone</p> <p>Facsimile and telecommunications charges. This code must be used only with Function 51.</p>
6257	<p>Electricity</p> <p>This code must be used only with Function 51.</p>
6258	<p>Gas</p> <p>(Natural) and other fuels for heating and cooling facilities. This code must be used only with Function 51.</p>
6260	<p>Rentals – Operating Leases</p> <p>These codes are used to record expenditures/expenses for renting or leasing either equipment or property under operating lease agreements.</p>
6269	<p>Rentals</p> <p>This code is used to classify expenditures for rentals and includes but is not limited to furniture, audio-visual equipment, vehicles, buildings and space in buildings and grounds.</p>
6290	<p>Miscellaneous Contracted Services</p> <p>These expenditures object codes are used to classify expenditures/expenses for miscellaneous contracted services not included above.</p>

OBJECT CODES

6300 SUPPLIES AND MATERIALS

This major classification includes all expenditures/expenses for supplies and materials.

Object Code	Title & Description
6291	<p>Consulting Services</p> <p>This code is used to classify expenditures for consulting services. Consulting services refer to the practice of helping districts to improve performance through analysis of existing problems and development of future plans. It may include coaching skills, technology implementations, strategy development, or operational improvement. Consulting services cover all functional areas such as instruction, curriculum, and administration.</p>
6299	<p>Miscellaneous Contracted Services</p> <p>This code is used to classify expenditures for miscellaneous contracted services not specified elsewhere.</p>
6310	<p>Supplies & Materials for Maintenance and/or Operations</p> <p>This group of accounts is used to classify expenditures/expenses for supplies and materials necessary to maintain and/or operate furniture, computers, equipment (including telecommunications equipment), vehicles, grounds and facilities of the school district. Normally expenditures/expenses in this group of accounts arise when school district employees purchase supplies for use by the school district as opposed to supplies that are provided by a contractor as part of a contracted service.</p>
6311	<p>Gasoline and other Fuels for Vehicles – Including Buses</p> <p>This code is used to classify expenditures for gasoline, motor oil, and other fuels required for operating vehicles.</p>
6315	<p>Custodial Supplies and Materials</p> <p>This code is used, at the option of the school district, to classify custodial supplies and materials for maintenance and/or operations not defined elsewhere.</p>
6316	<p>Building Maintenance Supplies & Materials</p> <p>This code is locally defined to classify supplies and materials for building maintenance.</p>
6317	<p>Grounds Maintenance Supplies and Materials</p> <p>This code is locally defined to classify supplies and materials for ground maintenance.</p>

OBJECT CODES

6300 SUPPLIES AND MATERIALS

Object Code	Title & Description
6319	<p>Other Supplies for Maintenance & Operations</p> <p>This code is used to classify expenditures/expenses for supplies and materials necessary for maintenance and/or operations not detailed above. Expenditures/expenses in this account include, but are not limited to:</p> <ul style="list-style-type: none"> Supplies for upkeep of furniture and equipment.
6320	<p>Textbooks and Other Reading Materials</p> <p>This group of accounts is used to classify expenditures/expenses for textbooks purchased by the school district and magazines, periodicals, newspapers and reference books that are placed in the classroom or in an office. Expenditures/expenses in this group of accounts do not meet the capitalization criteria.</p>
6321	<p>Textbooks</p> <p>This code is used to classify all expenditures/expenses for textbooks purchased by the school district and furnished free to students, textbook repairs and to pay for lost textbooks. This does not include the cost of the state-adopted textbooks.</p>
6325	<p>Magazines and Periodicals</p> <p>This code is used to classify all expenditures/expenses for magazine subscriptions and newspaper subscriptions that are placed in classrooms, offices, or libraries whether in print or electronic format.</p>
6329	<p>Reading Materials/Library Books & Media</p> <p>These codes are used, at the option of the school district to classify reading materials that do not meet the capitalization criteria. Also included are reference books and other reading materials placed in a classroom or office that are not cataloged and controlled by the library. Additionally, this code also includes library books and media that do not meet the capitalization criteria of the school and have a per unit value of less than \$5,000 and/or a useful life of one year or less.</p>
6330	<p>Testing Materials</p> <p>This group of accounts is used to classify expenditures/expenses for testing materials such as test booklets. Test scoring is not to be classified here, but rather in the 6200 series of accounts, Professional and contracted services.</p>

OBJECT CODES

6300 SUPPLIES AND MATERIALS

Object Code	Title & Description
6339	<p>Testing Materials</p> <p>This code is used to classify expenditures/expenses for testing materials including test booklets. This code must be used with a Function 11, 31, or 61.</p>
6340	<p>Food Services</p> <p>These expenditure object codes are used to classify supplies and materials for the operation of the food service program of the school district. Also included are items for sale through vending machines, school stores, etc., that are not related to the regular food service programs. These items for resale are classified in Function 36, Extracurricular Activities.</p>
6341	<p>Food <i>(Used only by the Food Services Program)</i></p> <p>This code is used to classify expenditures/expenses for food, including related costs such as transportation, handling, processing, etc. <i>(Do not use this code for refreshments. Use code 6499 for refreshments)</i></p>
6342	<p>Non-Food <i>(Used only by the Food Services Program)</i></p> <p>This code is used to classify expenditures/expenses for non-food items such as napkins, straws, brooms, etc.</p>
6344	<p>USDA Donated Commodities <i>(Used only by the Food Services Program)</i></p> <p>This code is used to classify the costs of commodities. Expenditures/expenses in this account should agree with the revenue realized in account 5923, USDA Donated Commodities for school district that utilize the General Fund or Special Revenue Fund. For school districts utilizing an Enterprise Fund, non-operating revenue account 7954, USDA Donated Commodities is to be used.</p>
6349	<p>Food Services Supplies <i>(Used only by Food Services Program)</i></p> <p>This code is used to classify miscellaneous food service supplies not specifically defined elsewhere.</p>
6390	<p>Supplies & Materials – General</p> <p>These expenditure object codes are used to classify general supplies and materials.</p>

OBJECT CODES

6300 SUPPLIES AND MATERIALS

Object Code	Title & Description
6399	<p>General Supplies & Materials</p> <p>This code is used to classify expenditures/expenses for those items with a relatively low unit cost (even though used in large quantities) necessary for the instruction process and/or for administration. These items include:</p> <ul style="list-style-type: none"> • Consumable teaching and office items such as paper, pencils, forms, postage, etc. • Workbooks • Audio-visual aids such as filmstrips, VCR tapes, CD's, DVD's, CD ROM disk, diskettes, computer tapes, software, etc. • Site licenses, single use software that has a per-unit cost of less than \$5,000 and supplies for a satellite dish and other supplies for technology. • Certain items, such as software, mentioned in this definition may be recorded under local policies for capitalization. See Fixed Assets section for additional clarification.

6400 OTHER OPERATING COSTS

This major classification is used to classify expenditures/expenses for items other than Payroll Costs, Professional and Contracted Services, Supplies and Materials, Debt Service and Capital Outlay that are necessary for the operation of the school district.

Object Code	Title & Description
6410	<p>Travel and Subsistence and Stipends</p> <p>These expenditure object codes are used to classify travel, subsistence and stipends to both employees and non-employees.</p>
6411	<p>Travel and Subsistence – <u>Employee Only</u></p> <p>This code is used to classify the cost of transportation, meals, room, and other expenses associated with traveling on official school business. Travel expenses must conform to IRS and OMB circular A-87 regulations. Any travel reimbursed from state funds and federal funds that are received for the Texas Education Agency must comply with the general appropriations act. Excess costs due to compliance deviations must be paid from local funds. The cost of employee travel also includes any registration fees associated with attending conferences, including seminars, in-service training, etc. Membership dues are classified in account 6495-Dues.</p>
6412	<p>Travel and Subsistence – <u>Students</u></p> <p>This code is used to classify the cost of transportation (rental of vans, buses and other vehicles), meals, participation fees, room, and other expenses associated with students traveling for school sponsored events. NOTE: Yellow school buses should only be charged out of object code 6494.</p>

OBJECT CODES

6400 OTHER OPERATING COSTS

Object Code	Title & Description
6413	<p>Stipends <u>Non-Employee</u></p> <p>This code is used to classify stipends paid to individuals <u>not employed by the paying agency</u> for allowances related to and/or for participation in organizational controlled or directed activities.</p> <p>Expenditures/expenses relating to travel for individuals not employed by the school district should be classified in account 6419, Travel and Subsistence.</p>
6417	<p>Travel- Local Mileage</p> <p>This code is used by any employee to receive reimbursement <u>for local mileage used for district business</u>.</p>
6419	<p>Travel and Subsistence <u>Non-Employee</u></p> <p>This code is used to classify the cost of transportation, meals, room and other expenses associated with traveling on official school business not specified elsewhere. This includes expenditures/expenses for the following groups:</p> <p>Travel for individuals <u>not</u> employed by the school district. This includes travel expenses incurred while traveling to school district authorized activities, including transportation expenditures/expenses paid:</p> <ul style="list-style-type: none"> • To parents • For board member travel • For individuals not employed by the paying agency for allowances related to and/or for participation in organizational controlled or directed activities. • Registration fees associated with attending conferences, including seminars, in-service training, etc., are also classified in this account. • Travel expenses must conform to IRS and OMB Circular A-87 regulations and any travel reimbursed from state funds and federal funds that are received from Texas Education Agency must comply with the general appropriations act. Excess costs due to compliance deviations must be paid from local funds.

OBJECT CODES

6400 OTHER OPERATING COSTS

Object Code	Title & Description
<p>6420</p>	<p>Insurance and Bonding Expenses</p> <p>This code is used to classify expenditures/expenses for insurance and bonding costs. Property insurance should be classified in Function 51, Plant Maintenance and Operations. This includes building and property insurance. Other types of insurance are to be classified in the appropriate function.</p> <p>Example: Insurance to cover student injuries that take place while participating in athletics is classified in Function 36, Extracurricular Activities. Textbook custodian and administrative bonding expenses are classified in Function 41, General Administration. School bus driver bonding and liability insurance are classified in Function 34, Student Transportation.</p>
<p>6429</p>	<p>Insurance and Bonding Costs</p> <p>This code is used to classify costs for insurance, including property insurance, liability insurance, bonding costs, athletic insurance, notary, etc.</p>
<p>6430</p>	<p>Election Costs</p> <p>This code is used to classify expenditures/expenses for conducting an election. The costs of printing ballots, election officials who are not school district employees and legal notices, etc., are to be charged to this classification.</p>
<p>6439</p>	<p>Election Costs</p> <p>This code is used to classify expenditures/expenses to cover costs incurred in connection with elections, including election officials who are not school district employees, legal notices, etc. Election costs must be classified in function 41.</p>
<p>6490</p>	<p>Miscellaneous Operating Costs</p> <p>These codes are used to classify expenditures/expenses for operating costs not mentioned above.</p>

OBJECT CODES

6400 OTHER OPERATING COSTS

Object Code	Title & Description
6493	<p>Payments to Member Districts of Shared Services Arrangements</p> <p>This code is used to classify expenditures/expenses for amounts paid to a member district of a shared services arrangement in which the school district is a participant. The expenditure is to be classified in Function 93, Payments to Fiscal Agent/Member District of Shared Services Arrangements.</p>
6494	<p>Reclassified Transportation Expenditures/Expenses</p> <p>This code is to identify expenditures/expenses for transportation costs other than those incurred for the purpose of transporting students to and from school. Expenses from various expenditure object codes for salaries, fuel, etc. in Function 34 (Student Transportation) should be reclassified to this expenditure object code with the appropriate function assigned. Examples of such costs include those associated with field trips (Function 11) and Extracurricular activities (Function 36). Identification of the costs of transporting students for any purpose other than to and from school is required under Section 34.010, TEC (Texas Education Code).</p>
6495	<p>Dues</p> <p>This code is used to classify expenditures/expenses for dues paid to clubs, committees, or other organizations. Examples of such organization dues are:</p> <ul style="list-style-type: none"> • TASA • TASP • TASB • Lions and Rotary Club • Local chambers of commerce, etc. <p>* This does not include registration fees associated with attending conferences or seminars. These are coded to 6411.</p>
6499	<p>Miscellaneous Operating Costs</p> <p>This code is used to classify expenditures/expenses for all other operating costs not mentioned above. This account includes:</p> <ul style="list-style-type: none"> • Fees (not associated with travel) • Awards • Bid Notices • Graduation Expenses • Food/refreshments for school-related meetings • Newspaper advertisements, etc.

OBJECT CODES

6500 DEBT SERVICE

This major classification includes all expenditures for debt service. All debt service object codes must be used only with Function 71, Debt Service.

Object Code	Title & Description
6510	<p>Debt Principal</p> <p>These expenditure object codes are used to classify all expenditures to retire debt principal in Function 71, Debt Services.</p>
6511	<p>Bond Principal</p> <p>This code is used to classify expenditures to retire the principal of bonds.</p>
6512	<p>Capital Lease Principal</p> <p>This code is used to classify expenditures to retire the principal of long-term capital leases.</p>
6513	<p>Long-Term Debt Principal</p> <p>This code is used to classify expenditures to retire the principal of long-term debt (except bond and capital lease principal), using dedicated tax proceeds and other revenue. This includes non-voter approved debt repaid using tax proceeds dedicated to debt repayment. Long-term debt is defined as any debt that will not be paid with current available financial resources.</p>
6520	<p>Interest Expenditures/Expenses</p> <p>These expenditures object codes are used to classify all interest expenditures/expenses in Function 71, Debt Service.</p>
6521	<p>Interest on Bonds</p> <p>This code is used to classify expenditures/expenses to pay interest on bonds.</p>
6522	<p>Capital Lease Interest</p> <p>This code is used to classify expenditures/expenses to pay interest on capital leases.</p>
6523	<p>Interest on Debt</p> <p>This code is used to classify expenditures/expenses to pay interest on debt.</p>
6529	<p>Interest Expenditures/Expenses</p> <p>This code is used to classify expenditures/expenses to pay interest not specified elsewhere.</p>

OBJECT CODES**6600 CAPITAL OUTLAY-LAND, BUILDINGS AND EQUIPMENT**

This major classification is used to classify expenditures for fixed assets. See Fixed Assets section for fixed asset requirements.

Object Code	Title & Description
6610	<p>Land Purchase and Improvement</p> <p>These expenditure object codes are used to classify the acquisition or major improvement of a school district's land.</p>
6619	<p>Land Purchase and Improvement Fees</p> <p>This code is used classify expenditures for the purchase of land; land improvements other than buildings and any associated fees. This includes any other costs necessary to alter the land for its intended purpose. Use this code for the installation of a new marquee and only with function 81.</p>
6620	<p>Building Purchase, Construction or Improvements</p> <p>These expenditure object codes are used to classify the purchase, construction, or substantial improvement of buildings, and any related fees, including architect fees.</p>
6629	<p>Building Purchase, Construction or Improvements</p> <p>This code is used to classify expenditures to purchase buildings or for materials labor, etc., to construct new buildings. This account also includes expenditures for substantial alteration or remodeling of existing buildings that materially increase building life and /or usefulness. All associated fees are included in this account.</p>
6630	<p>Furniture & Equipment (Cost of \$5, 000 or more per item)</p> <p>This code is used to classify expenditures for the purchase of furniture and equipment having a per-unit cost of \$5,000 or more and useful life of more than one year as listed below. If the per-unit cost is less that \$5,000 and the district by policy, elects to capitalize the expenditure, the 6640 series of accounts, fixed Assets – District Defined, should be used.</p>
6631	<p>Vehicles</p> <p>This code is used to classify expenditures for the purchase of vehicles having a per unit cost of \$5,000 or more and useful life of more than one year. If the per-unit cost is less than \$5,000 and the district, by policy, elects to capitalize the expenditure, the 6640 series of accounts, Fixed Assets - District Defined, should be used.</p>

OBJECT CODES

6600 CAPITAL OUTLAY-LAND, BUILDINGS AND EQUIPMENT

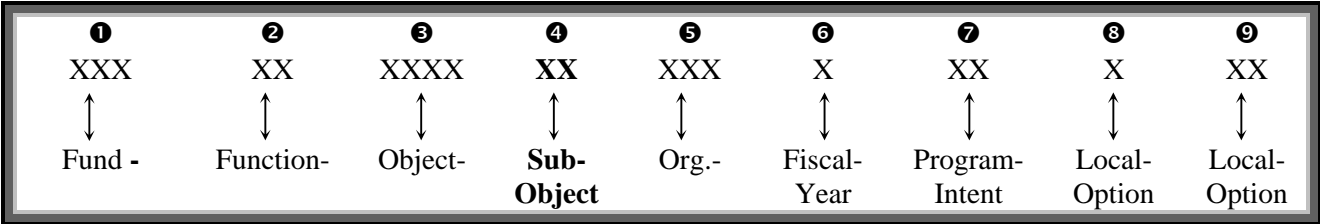
Object Code	Title & Description
6639	<p>Furniture & Equipment Greater than \$5,000</p> <p>This code is used to classify expenditures for all equipment, furniture, technology equipment and capital outlay items having a per unit cost of \$5,000 or more and a useful life of more that one year not classified elsewhere.</p>
6640	<p>Fixed Assets – District Defined</p> <p>These expenditure object codes are used to classify any items that do not meet the individual \$5,000 fixed asset criteria, but by school district policy, are required to be recorded as fixed assets either (1) when the school district policy requires an item costing less than \$5,000 to be defined as a fixed asset; or (2) when aggregate amounts purchased equal or exceed \$5,000.</p>
6649	<p>Furniture & Equipment (Cost per item is less than \$5,000)</p> <p>This code is used at the discretion of the school district when school district policy requires the capitalization of items that individually or, as a group, are less than the \$5,000 criterion identified in the 6630 series of amounts. If a school district does not account for these items under object 6649, then the items are to be classified under object code 6399, General Supplies. (See definition of Supplies and Materials)</p>

SUB-OBJECT CODES

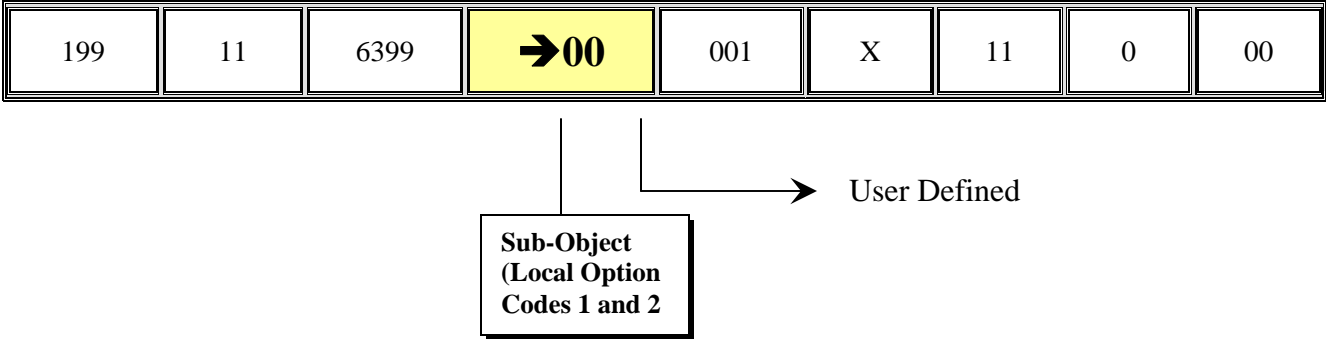
A school district may use the optional codes **1 and 2** (number 4 in the Code Structure) if there is a need to account for information not otherwise provided in the mandatory chart of accounts. If a school district uses these optional codes, a locally devised chart of account is to be uniformly used in the accounting system.

Sub-Objects are used at the discretion of the district to distinguish between different types of expenditures where separate accounting is desired.

The Code Structure



4 → SUB-OBJECT CODE EXAMPLE



Sub-Object

Optional: Codes 1 and 2

A **2-digit** code for optional use to provide special accountability at the local level.

BUDGET CODE EXAMPLE

Fund	Function	Exp/Object	Sub-Object	Org/Dept	Fiscal Year	Program Intent	Local Option	Local Option
199	11	6399	→00	001	X	11	0	00
Code Description: Local Maintenance Fund, Instructional Supplies at Brackenridge High Sch.								

SUB-OBJECT CODES

The following **Sub-Objects** are restricted to district wide use for the subject areas defined.

Sub-Object Code	Title & Description
02	Copier Maintenance
03	Supplements 6119-6129
05	Billable Overtime
09	One-Time Supplement
20	Employer Contribution TRS Care
38	District-Wide Staff Positions
40	Elementary Science Supplies
48	Travel/Automobile Allowance
62	Multilingual
63	Head Start
65	Technology Items (Computers, Printers, Monitors, Cameras, ELMOS, Scanners, Projectors, iPod Touch, Flip Video Camcorder, Software, Electric Whiteboards)
75	Decathlon/Octathlon
76	Octathlon Coaches Supplemental Salary
77	Magnet Schools
88	School Closures & Consolidations
89	Phone Allowance
95-98	Reserved for Budget Enhancements
99	Reserved for District Use

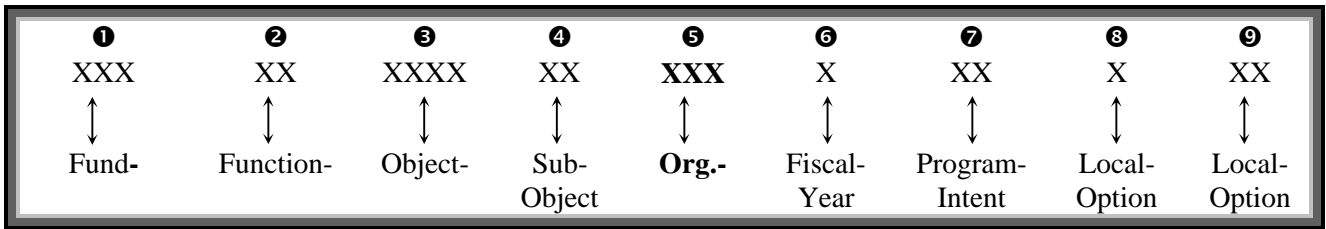
The Budget Office assigns specific **sub-object codes** to the District Enhancements approved by the Board. The enhancements are identified most of the time with the letters **ENH** on each account description. An enhancement may be either a one-time or recurring. A one-time enhancement is approved only for the current budget year and will be deleted from next year’s budget. However, a recurring enhancement, once added to the budget, will be budgeted in the succeeding years.

ORGANIZATION CODES

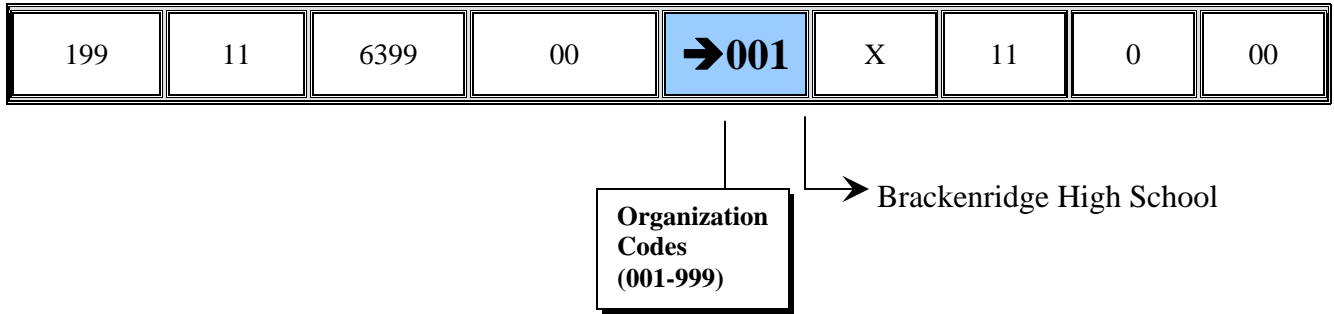
An organization (**number 5 in the Code Structure**) is a group of employees who are obligated to complete a specific responsibility. Usually, an organization has an identifiable leader or an individual who is accountable for the overall completion of the responsibility. There are two (2) distinct types of organizational units: (1) A campus organization (school) and (2) administrative or other unit which performs specific support responsibilities.

Campus organization codes as defined in the Texas School Directory are to be used for all costs clearly attributable to a specific organization.

The Code Structure



5 → ORGANIZATION CODE EXAMPLE



A mandatory **3 digit** code identifying the organization, i.e., High School, Middle School, Elementary School, Superintendent’s Office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

BUDGET CODE EXAMPLE

Fund	Function	Exp/Object	Sub-Object	Org/Dept	Fiscal Year	Program Intent	Local Option	Local Option
199	11	6399	00	→001	X	11	0	00
Code Description: Instructional Supplies at Brackenridge High School								

Example:

Expenditures for Brackenridge High School must be classified as **001**. This is a campus organization code that is defined in the Texas School Directory for that high school.

ORGANIZATION CODES

The following are the organization codes for the school campus and departments in San Antonio Independent School District:

HIGH SCHOOL CAMPUSES

Org. Code	School Name	Org. Code	School Name
001	Brackenridge	010	Estrada Achievement Center DAEP*
002	Burbank	012	HS Summer School*
003	Edison	014	Navarro Academy*
004	Fox Tech	020	Bexar County Juvenile Justice Academy AEP*
005	Highlands	022	Travis Early College
006	Houston	024	Cooper Academy
007	Jefferson	064	Pickett Center AEP*
008	Lanier		

MIDDLE SCHOOL CAMPUSES

Org. Code	School Name	Org. Code	School Name
023	Young Women's Leadership Academy	053	Page
041	Connell	054	Poe
043	Davis	055	Rhodes
046	Wheatley	057	Rogers
047	Harris Academy	058	Twain
049	Irving Academy	059	Whittier Academy
050	Longfellow	061	Tafolla
051	Lowell Academy		

* Secondary Special School Campus

AEP = Alternative Education Program

DAEP = Disciplinary Alternative Education Program

ORGANIZATION CODES

ELEMENTARY SCHOOL CAMPUSES

Org. Code	School Name	Org. Code	School Name
101	Arnold	142	M.L. King Academy
102	Austin Academy	143	Kelly
103	Ball	144	King
105	Baskin Academy	146	Lamar
106	Beacon Hill	147	Bowden
107	Bonham Academy	148	Madison
110	J.T. Brackenridge Academy	149	Margil
111	Brewer	150	Maverick
112	Briscoe Academy	153	Miller
114	Cameron	155	Neal
116	Collins Garden	156	Nelson
117	Cotton	157	Ogden
118	Crockett	158	Pershing
119	Douglass Academy	160	Riverside Park Academy
121	De Zavala	161	Rogers
123	Fenwick	162	Barkley/Ruiz Academy
124	Forbes	164	Schenck
125	Foster	165	Smith
126	Franklin	167	Steele
127	Gates	168	Stewart
129	Graebner	169	Storm Academy
131	Green	172	Washington
132	Herff	173	W.W. White
134	Highland Hills	174	Wilson
135	Highland Park	175	Woodlawn
136	Hillcrest	176	Woodlawn Hills
137	Hirsch	179	Hawthorne Academy
139	Huppertz	180	J.T. Brackenridge AEP
140	Rodriguez	210	Mission Academy
141	Japhet		

ORGANIZATION CODES

OTHER SCHOOL CAMPUSES

Org. Code	School Name	Org. Code	School Name
182	Healy Murphy	195	Juvenile Detention Center
184	Santa Rosa Children’s Hospital	198	Special Education District Wide
186	Seidel Learning Center (Sp Ed)	201	Children’s Shelter of San Antonio
189	Non-Public Schools	202	Pre-K Healy Murphy
190	Neglected & Delinquent Institute 2 sites: Seton Home & St. Peter, St Joseph’s Children’s Home	203	Gonzales Center AEP Closed- Effective 2011-2012
194	Roy Maas Youth Alternative-The Bridge	699	Summer School

EARLY CHILDHOOD EDUCATION CENTERS

Org. Code	Organization Name	Org. Code	Organization Name
240	Carroll Early Childhood	242	Knox Early Childhood
241	Carvajal Early Childhood	244	Tynan Early Childhood

AEP = Alternative Education Program

ORGANIZATION CODES**DISTRICT WIDE- ADMINISTRATIVE/INSTRUCTIONAL SUPPORT ORGANIZATIONS *****

Org. Code	Organization Name	Org. Code	Organization Name
198	Special Education- District Wide	341	Title IV-Safe/Drug Free Schools- District Wide
322	Career & Technology- District Wide	350	Title II, Part A, TPTR- District Wide
323	Bilingual- District Wide	351	Transitions Program- District Wide
324	Compensatory- District Wide	354	GEAR UP Program- District Wide
325	Gifted & Talented- District Wide	355	Adult & Community Education- District Wide
326	Title I- District Wide	359	Secondary Initiatives- District Wide
327	Curriculum & Instruction- District Wide	360	Educational Services- District Wide
328	Title II- District Wide	362	Grants Development- District Wide
329	Title V Part A- District Wide	366	Dyslexia/504- District Wide
330	Technology- District Wide	367	Head Start Program
332	Student Support Services- District Wide	368	Early Childhood Education- District Wide
333	Health & PE- District Wide	373	Literacy (ELAR) - District Wide
334	Science- District Wide	388	Teen Parenting Services- District Wide
336	Math- District Wide	390	Student Health Services- District Wide
338	Young Women's Academy- District Wide	391	Secondary Initiatives- District Wide

** New Organization Effective 2011-12

*** Subject to Change

ORGANIZATION CODES

ADMINISTRATIVE/INSTRUCTIONAL SUPPORT ORGANIZATIONS ***

Org. Code	Organization Name	Org. Code	Organization Name
701	Superintendent ' s Office	851	Transitions Program
702	Board of Trustees	854	GEAR Up Program
703	Tax Costs	855	Adult & Community Education
725	Governmental & Community Relations	856	Professional Learning
726	Communications	857	Library Media Services
727	Community & Parent Partners	858	Fine Arts
728	Internal Auditors	860	Educational Services
730	Human Resources	862	Grants Development, Management & Monitoring
732	Integrated Communications Network	864	Education Alternatives/GED
735	Employee Benefits, Risk Management & Safety	865	Academic Support
741	Planning & Budget	866	Dyslexia/504
742	Financial Services	867	Migrant
743	Materials Management/Purchasing, Warehousing	868	Early Childhood
805	Teaching & Learning	873	Literacy (ELAR)
815	School Leadership M.S.	874	Social Studies
825	School Leadership E.S. Team 2	875	Curriculum & Instruction
830	Bilingual/ESL/LOTE	876	Curriculum Management
835	School Leadership E.S. Team 1	877	Career & Technology
840	School Leadership H.S.	878	Advanced Academics/Gifted & Talented
841	Recruitment & Hiring	880	Mathematics

** New Organization Effective 2011-12

*** Subject to Change

ORGANIZATION CODES

ADMINISTRATIVE/INSTRUCTIONAL SUPPORT ORGANIZATIONS ***

Org. Code	Organization Name	Org. Code	Organization Name
881	Science	930	Plant Services
882	Student Support Services	932	PS Custodial Services
883	Health/PE, Safe & Drug Free Schools	933	PS Facilities Maintenance
884	Safety & Security (Police)	934	PS MEP Maintenance
885	Transportation	935	Planning/Facilities (Construction Management)
886	Special Education	941	Central Support Services
887	Food & Child Nutrition Services	945	Accountability, Testing, Research & Evaluation
888	Teen Parenting Services	946	Federal Programs
889	Athletics	948	SAISD Learning Center (Day Care)
890	Student Health Services	950	Technology & Management Information Systems
891	Secondary Initiatives	960	Printing Services
892	High School Initiatives	995	Operating Costs – District Wide
893	Finance-Medicaid	999	Undistributed Costs
920	Construction Management (Bond Program)		

** New Organization Effective 2011-12

*** Subject to Change

FISCAL YEAR

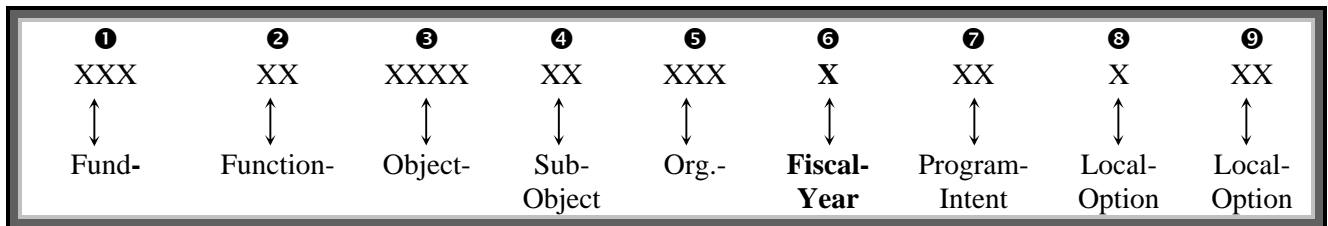
The fiscal year code (**number 6 in the Code Structure**) is a mandatory code to be used by all school districts. For the school district’s fiscal year, the last digit of the school year is to be used e.g., 2011-2012 fiscal year is represented by an “2.”

Fiscal year code determination is unique for federally funded projects accounted for as special revenue funds. For example if funding for a federal project begins on July 1, 2010 and ends June 30, 2011, then the fiscal year code used would be “1.”

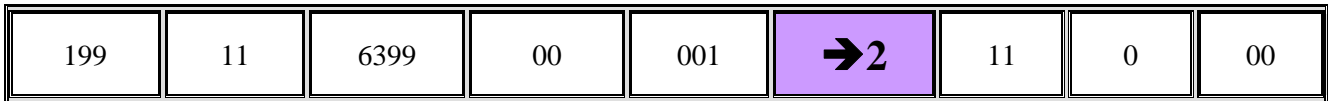
Once the fiscal year is assigned to a project, revenues and expenditures/expenses should reflect that number for the duration of the project, even though it may span multiple school district fiscal years.

The fifteenth digit of the budget code is the fiscal year. For example, for the **2011-2012** the digit will be a “2”

The Code Structure



6 → FISCAL YEAR CODE EXAMPLE



Denotes fiscal year 2011-2012 ←

Fiscal Year Code (0-9)

Fiscal Year Code

A mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.

Example:

For the 2011-2012 fiscal year of the school district, the 2 would denote the fiscal year.

BUDGET CODE EXAMPLE

Fund	Function	Exp/Object	Sub-Object	Org/Dept	Fiscal Year	Program Intent	Local Option	Local Option
199	11	6399	00	001	→ <u>2</u>	11	0	00
Code Description: Local Maintenance Fund Instructional Supplies at Brackenridge H.S.								

FISCAL YEAR

An ESEA Title I Part A- Improving Basic Programs grant for the project year from July 1, 2011 through June 30, 2012 would be indicated by a “**2.**” A grant for the project year from July 1, 2011 through June 30, 2012 would be indicated by a “**2.**”

SCHOOL YEAR	FISCAL YEAR CODE
2008-2009	9
2009-2010	0
2010-2011	1
<u>2011-2012</u>	<u>2</u>
2012-2013	3
2013-2014	4
2014-2015	5
2015-2016	6
2016-2017	7
2007-2018	8

FISCAL YEAR

**EXAMPLE OF FISCAL YEAR CHANGE
BUDGET YEAR 2011-2012**

The fiscal year for the school district is September 1 through August 31. The most common funds will use the school district fiscal year. However, some federal funds have different fiscal years.

Some federal funds start July 1 and end September 30. Other federal funds may have different fiscal years and/or continue for more that 12 months. See the examples below.

School District FY 2009-2010			School District FY 2010-2011			School District FY 2011-2012		
Sep..Dec	Jan..Jun	Jul..Aug	Sep..Dec	Jan..Jun	Jul..Aug	Sep..Dec	Jan..Jun	Jul..Aug

Fund 199 Local Maint. FY-0 _____ Fund 199 Local Maint. FY-1 _____ Fund 199 Local Maint. FY-2 _____

Fund 211 ESEA Title I, - Part A FY-1 ESEA Title I, - Part A FY-2

Fund 224 IDEA B, Form Sp.Ed. FY-1 IDEA B, Form Sp. Ed. FY-2

Fund 244 Fed Vocational Ed. FY-1 Fed Vocational Ed. FY-2

Footnotes

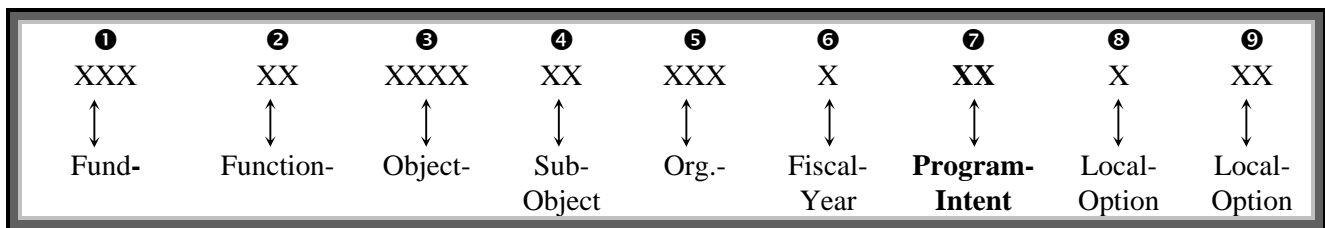
FY denotes fiscal year.

Texas School Foundation Funds have a fiscal year of September 1st through August 31st.

PROGRAM INTENT CODES

A 2-digit code (**number 7 in the Code Structure**) used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic make up of the students served. In the case of state programs, state law or state Board of Education rule may determine the intent and the permissible use of allotments. For state programs, the limitations on the amount of allotments that may be used for indirect costs will need to be considered.

The Code Structure



7 → PROGRAM INTENT CODE EXAMPLE

199	11	6399	00	001	X	→ 11	0	00
-----	----	------	----	-----	---	------	---	----

Basic Educational Services ←

Program Intent Code (11-99)

Program Intent Code

Example:

An entire class of physics is taught at the basic level. **Program Intent Code 11** would designate Basic Educational Services.

BUDGET CODE EXAMPLE

Fund	Function	Exp/Object	Sub-Object	Org/Dept	Fiscal Year	Program Intent	Local Option	Local Option
199	11	6399	00	001	X	→ <u>11</u>	0	00
Code Description: Local Maintenance Fund Teaching Supplies at Brackenridge H.S. <i>(Program Intent 11 for Basic Education)</i>								

PROGRAM INTENT CODES

The following is a list of the required Program Intent Codes:

EXAMPLE:

Fund- Fnc- Obj- Sub- Org- FY	Program Intent	
199- 11- 6399- 00- 003- X-	→11	- 0- 00 Teaching Supplies at Edison H.S.

(199-11-6399-00-003-X-11-0-00)

PROGRAM INTENT CODES		PROGRAM INTENT DESCRIPTION
199-11-6399-00-003-X- <u>11</u> -0-00	<u>11</u>	Basic Educational Services
165-11-6399-00-003-X- <u>21</u> -0-00	<u>21</u>	Gifted and Talented
167-11-6399-00-003-X- <u>22</u> -0-00	<u>22</u>	Career and Technology
168-11-6112-00-003-X- <u>23</u> -0-00	<u>23</u>	Services to Students with Disabilities (Sp. Ed.)
164-11-6112-00-003-X- <u>24</u> -0-00	<u>24</u>	Accelerated Education (Compensatory Ed.)
163-11-6399-00-003-X- <u>25</u> -0-00	<u>25</u>	Bilingual Education and Special Language Programs
164-11-6399-00-003-X- <u>26</u> -0-00	<u>26</u>	Non Disciplinary Alternative Education Program- AEP Services
164-11-6399-00-003-X- <u>28</u> -0-00	<u>28</u>	Disciplinary Alternative Education Program- DAEP Basic Services
164-11-6399-00-003-X- <u>30</u> -0-00 211-11-6399-00-003-X- <u>30</u> -0-00	<u>30</u>	Title I, Part A, School Wide Activities <u>and</u> State Compensatory Education Costs related to Title I School Wide on Campuses with 40% or more Educationally Disadvantaged Students
199-11-6399-00-003-X- <u>31</u> -0-00	<u>31</u>	High School Allotment
199-11-6399-00-240-X- <u>32</u> -0-00	<u>32</u>	Pre-K and Head Start Program
199-36-6119-00-003-X- <u>91</u> -0-00	<u>91</u>	Athletics and Related Activities
199-23-6399-00-003-X- <u>99</u> -0-00	<u>99</u>	Undistributed (<i>Not for a specific program.</i>)

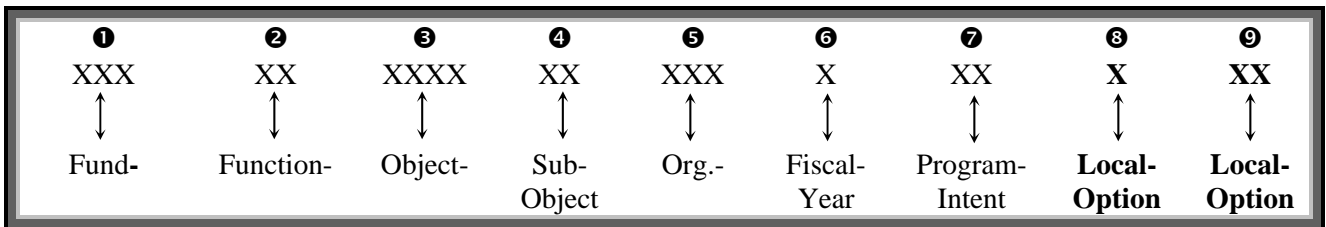
LOCAL OPTION CODES

The use of the last 3-digit codes (20 digits in total) code is mandatory. The local option codes (**number 8 and 9 in the Code Structure**) are used, at the option of the school district to provide needed or desired budget information.

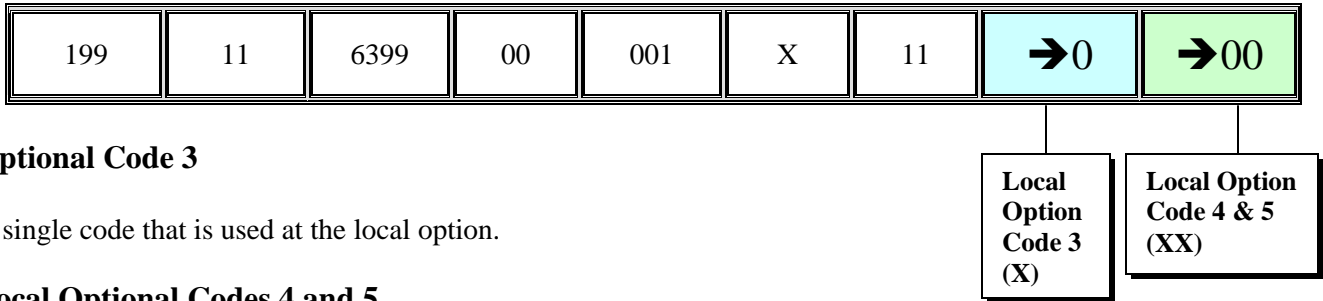
The 18th number within the basic system code composition code is usually a zero.

The **Project Detail Code** 19th and 20th numbers in the basic system code composition are the last two digits (zeros) of the expanded code. The use of the project detail code is very limited. These codes will not be used unless authorized by the Planning and Budget Office and then only when other parts of the budget code are not adequate to distinguish the project or program.

The Code Structure



8 & 9 → LOCAL OPTION CODE EXAMPLE



Optional Code 3

A single code that is used at the local option.

Local Optional Codes 4 and 5

An optional 2-digit code that may be used by the district to further describe the transaction.

LOCAL OPTION & PROJECT DETAIL CODE EXAMPLE

Fund	Function	Exp/Object	Sub-Object	Org/Dept	Fiscal Year	Program Intent	Local Option	Local Option
199	11	6399	00	001	X	11	→ <u>0</u>	→ <u>00</u>
<p>Code Description: Local Maintenance Fund, Teaching Supplies at Brackenridge High School</p>								

CAPITAL OUTLAY

EQUIPMENT or SUPPLIES?

CAPITAL OUTLAY

The determination as to whether an expenditure should be classified as an operating expense (Supplies - Budget Object Code numbered 63XX) or as a capital outlay expenditure (Furniture or Equipment - Budget Object Code numbered 66XX) is often difficult. To simplify this determination the following guidelines are to be followed:

1. If the unit cost of an item is \$5,000 or more, and the useful life is estimated at more than one (1) year, the purchase will be considered **Capital Outlay** (Budget Object Code 6639), and must be individually tagged and accounted for on inventory records as a fixed asset.
2. If the unit cost of the item is greater than \$500 but less than \$5,000 and the useful life is estimated at more than one year, the item will be considered **Capital Outlay** (Budget Object Code 6649), and must be individually tagged and accounted for on inventory records as a fixed asset.
3. If the unit cost of an item is less than \$500 but is identified on the following page as an item under group control or a "hot item," the purchase will be considered as a locally defined fixed asset (Budget Code 6649).

GROUP CONTROL ITEMS

Group Control items are furniture and equipment items that have a unit cost of less than \$500 and are assigned a computer generated number for accountability. Group control items can normally be easily identified by:

- Determining if it is capital outlay (furniture and equipment) with a unit cost.
- Noting that quantity will normally exceed one.
- Noting that the item has no inventory tag attached.
- Noting that a computer generated inventory number begins with 0093, 0094 etc... (the 93 or 94 indicate the year acquired under group control). A typical group control inventory number could thus be 009600365.





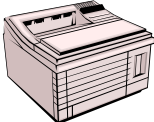





FURNITURE AND EQUIPMENT ITEMS UNDER \$500 FOR GROUP CONTROL INVENTORY

Group control items have an estimated useful life that exceeds one year but the unit cost is less than \$500. Due to the quantity of these items, there is a need to maintain local control by use of a group control item number.

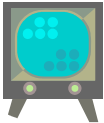



If furniture and equipment prices increase to more than \$500 each on any of the items, they are no longer considered group control items and an individual tag will be issued and will remain as the inventory number for that piece of equipment.

CAPITAL OUTLAY







This table illustrates items referred to as “Hot Items.” Note actual styles and models may vary from those illustrated below.

“HOT ITEMS” TO BE CHARGED TO 6649 BUDGET CODE	
“HOT ITEMS” are items more likely to be stolen.	
	Air Conditioners (window units)
	Camera's/Digital (unit cost \$300.00 and over)
	CPU's/Video Monitors
	Computer Disk Drives (External)
	Computers & Laptops
	Computer Printers
	Musical Instruments/Pianos
	Palm Pilots/Handheld Computers/PDA's
	Projectors (Digital, LCD)
	Radios (hand held, mobile)
	Scanners (including Bar Code Scanner)




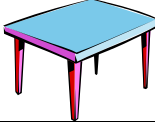


CAPITAL OUTLAY

“HOT ITEMS” TO BE CHARGED TO 6649 BUDGET CODE (continued)	
	Televisions
	Video Cameras/Camcorders
	Video Cassette Recorder (VCR)
	Video Disks (DVD) CD Players

This table illustrates items referred to as Group Control. Note actual styles and models may vary from those illustrated below.

GROUP CONTROL ITEMS TO BE CHARGED TO 6649 BUDGET CODE	
	Chairs
	Clinic Scales
	Desks
	File/Storage Cabinets
	Microwave Ovens
	Projectors (Overheads)

CAPITAL OUTLAY

GROUP CONTROL ITEMS TO BE CHARGED TO 6649 BUDGET CODE (continued)	
	Refrigerators
	Stoves
	Study Carrels
	Tables
	Washers/Dryers
	Workstations

SUPPLIES

Furniture and/or equipment items NOT listed as **Group Control** or “**Hot Items**” and whose unit value is less than \$500 are to be considered as an expense item and are to be purchased with a supply budget code (63XX through 6399) and not with a furniture & equipment budget code (6649).

If you have a question on whether the goods to be purchased are supplies or equipment, please contact the Fixed Assets Department at 224-4886.

FREQUENTLY ASKED QUESTIONS

Use of Codes

- Q. I need to purchase some supplies/materials so Plant Services can create something for us. What code should I use?
- A. *You will need to move monies to function 51 and object code 6316 if you are having Plant Services build something for you campus. (See BRM, page F-10) or 6249 if Plant Services has to contract out the project.*
- Q. Why am I getting an error message “account code not found on general ledger” when I try to process a purchase order?
- A. *This message is sometimes associated with an account not available on your current school’s budget. There are some accounts that are not automatically added to your school’s budget. Make sure that the account exists in your campus/department budget before starting a purchase order. If you have submitted a Budget Change Request (BCR) to move monies into a non-existing account (within your local funds), please allow two to three days from the date received at Planning and Budget. Do not forget to allow two to three weeks for processing for any federal funds or other special revenue funds. The reason for this is the requirement to be reviewed by the program director for that fund and by Funds Management to insure compliance with the approved application.*

Budget Change Requests (BCR)

- Q. Why was my BCR returned?
- A. *There will be times when BCRs need to be returned to a campus/department. Reasons vary and are sometimes unique. They can range from a BCR not being signed to insufficient funds in an account; or as complex as the reason for the movement of funds does not meet grant guidelines or district policies. Another important tip is: make sure to fill out your BUS forms completely, those that are not completely filled out will be returned. Use only the eForms.*
- Q. What do I need to turn in with a BCR?
- A. *Make sure that all BUS forms are submitted with an original signature. The Budget Office will email a PDF copy of the approved BCR for your files.*
- Q. When do I use a Multi-Line BCR?
- A. *The Multi-Line BCR needs to be used when you are using a large number of budget codes or if either the credits or debits portions of a BCR is greater than 8 lines.*

Funding Codes/Accounts

- Q. When do I get my campuses/department’s new funding?
- A. *Federal funds are usually the first monies you will receive every school year. Most Federal funds have a fiscal year of July 1 through September 30. Local funds are usually distributed on September 1st of every school year. This will occur after the Board approves the District’s Budget.*
- Q. What type of funding do I have at my campus/department?
- A. *A campus/department may have a variety of funding. These funds can be made up of Local, State, Federal and Other Special Revenue grants. Refer to your 259 or 259P monthly reports for a better picture of your campus/department available funds. You are also provided a copy of your Local budget at the beginning of the school year.*
- Q. When can I start spending my schools monies?
- A. *As soon as the funds are in the finance system and are distributed to your campus/department.*

FREQUENTLY ASKED QUESTIONS

Q. I received a check as a donation what do I do with it?

A. *The check needs to be deposited right away, please send the check together with any supporting documentation to the Accounting Department. If the donating entity does not require any type of reporting, then you can deposit the monies under your Campus Activity Fund (461). Do not forget to fill out a BUS-6 form and submit it together with the check to Accounting.*

Function Codes (See BCG, page E-1)

Q. What Function code should I use for parents or community liaison expenses?

A. *You should use Function 61 for this type of expense. (See BRM, page E-5)*

Q. What function do I use for fieldtrips or student transportation?

A. *For fieldtrips and for student transportation, use function 11 for educational trips. Use function 36 for extra co-curricular travel. (See BRM, pages E-3 – E-4)*

Object Codes (See BCG, page F-1)

Q. What object code do I use for travel reimbursement? What is the difference between 6411 and 6417?

A. *Object code 6411 should be used for travel and subsistence when traveling to conferences or meetings. (See BRM, pages F-13 – F-14) The correct object code to use for reimbursing someone for local mileage is 6417.*

Q. Our Principal would like to send some parents to a function. Can we pay for parent travel? What object code do we use?

A. *There are occasions when schools can send parents to conferences or training. For these instances the object code to use is 6419.*

Program Intent Codes (PIC) (See BCG, page J-1)

Q. Are all program intent codes the same?

A. *There several program intent codes. You need to make sure to match the right code with the right fund and function. For example if you need to create a student transportation account with local monies then you would use program intent code 99. However, if you are using fund 211 for the same reason, you will need to use PIC 30 for regular school campuses. Remember that the program intent code for Federal funds will need to be used.*

Here is a small example of common program intent codes at the school level. Remember program intent codes refer to the program provided to the students.

Fund	Function	PIC
Local		
199	11	11
199	23	99
199	51	99
Other		
164	XX	30
165	XX	25
211	XX	30
224	XX	23

FREQUENTLY ASKED QUESTIONS

Reasons

- Q. What kind of reason do I put on the BCR? Do I need to fill this out?
- A. *The reason for your BCR is very important. The reason is used to justify your request to move monies. It has also helped us make corrections to BCRs when we know the intent of the changes. Our office is able to compare the reason for the BCR and where the money is being moved to and if we find a discrepancy we are able to make corrections. This helps avoid delays in the purchasing/payment process.*

Deadlines

- Q. By when do I need to spend our funds?
- A. *The District provides an End of School Procedures (ESP) for fund 1XX. The ESP contains most of the deadlines required to close the school year. For other special revenue funds, contact the program administrator. For Campus Activity Funds, contact the Campus Activity Fund office, 554-8630.*

General Questions

- Q. How do I know what budget code to use for a substitute?
- A. *Each school is given a personnel roster which includes the funding source for those positions that qualify for a substitute. You need to look up the person and use the appropriate budget code for that position.*
- Q. Where is my BCR?
- A. *Please remember to allow our Department anywhere from two to three days, upon receipt, to process a BCR. If the BCR requires an authorization signature by a Program Director, it should be sent to that director before it comes to the Budget Office. Any grant fund BCRs for funds 2XX, 3XX or 4XX require review and approval from Funds Management before they get approved by the Budget Office and processed.*
- Q. Equipment or Supplies?
- A. *Need some clarification on whether or not an item is supplies or equipment? See BRM, page L-1, or give Fixed Assets a call at 224-4886.*
- Q. What is available for quick reference?
- A. *(See BRM, page O-1) There you will find a quick reference for all of the function, object and program intent codes. Make a copy and keep it handy.*
- Q. I can not find my copy of the Budget Reference Manual. How can I get another copy?
- A. *You can always go to our website and download yourself a copy. It is full of information and goes into detail on how to use each section of a budget code.*

Electronic Report Distribution – Monthly Reports

- Q. What is electronic report distribution?
- A. *Electronic Report Distribution refers to the conversion of hardcopy monthly reports to the electronic medium. The District, in an attempt to provide information in a timelier manner, has decided to provide these reports electronically. In the past, monthly reports were distributed via the district “pony” system. Now these budget reports are being sent electronically via email attachments. These are being sent to Principals, Department Heads and Program Administrators.*

FREQUENTLY ASKED QUESTIONS

Q. How do I view these reports?

A. *These reports are delivered as Adobe Acrobat files or more commonly known as "pdf" files. In order to view these files you must have Acrobat Reader version 5.0 or higher installed on your computer. If you do not have Acrobat Reader, you may go to the District's website and download it from there. Use the following web address (URL) to download the Acrobat Reader.*

<http://www.saisd.net/admin/newtech/ats/helpdesk/download.shtm>

Q. What type of reports should I receive in this manner?

A. *Monthly reports that have been sent via pony at the end of every month will now be distributed electronically. Hardcopy distribution will no longer be made. These reports include the Budget Status by Organization (259 report) and the Percent of Expenditure Report by Organization (259P report) for most campuses and departments. The Percent of Expenditure by Account (250 report) will be sent to the appropriate Program Administrators.*

Other reports from different administrative departments will follow.

Q. I believe that I should be receiving a report.

A. *If you believe that you should be receiving a budget report and are not, please contact the Planning and Budget Office at 554-8680 to inquire. At this time, only one email report will be sent to each campus/department/program administrator. The recipient may forward the report(s) to other members of the staff.*

Q. Why am I getting this report?

A. *If you are receiving a budget report but do not know why, please contact the Planning and Budget Office at 554-8680 to inquire.*

Q. Help, I can't view my reports.

A. *On rare occasions, some systems will not allow you to view attachments by simply double clicking on the attachment itself. Here are a couple of pointers that might help:*

1. *Make sure you have Acrobat Reader installed. If you find that it is installed try reinstalling it, this sometimes helps.*
2. *Save the attached report to your hard drive. Open your copy of the Acrobat Reader and then locate the file you saved from your email and open it.*
3. *If you continue to have problems please contact the Technology HelpLine at 244-2929.*

BUDGET CHANGE REQUESTS

PURPOSE: The purpose of a budget change request (BCR) is for amending a budget. Example: Use a BCR when monies there are insufficient monies in a specific code or to create a new budget code.

Two types of BCR eForms are available.

1. **Budget Change Request eForm (Exhibit 1).** This is the electronic version of the once popular BUS-2 form. The eForm was created to help reduce the time and effort involved when preparing a budget change request.

We realize that our schools / departments are pressed for time. Keeping this in mind, our form conveniently fills in areas such as budget code descriptions. It auto-calculates and also has an indicator to let a user know if the BCR is in balance.

2. **Budget Change Request Multiline eForm (Exhibit 2).** Basically this form is an extension of the BCR eForm. The primary uses for this form is to set up a new grant or when more than 8 lines of budget codes will be entered. This form is most useful for comparing the BCR with the approved notification of grant award (NOGA) and for board agendas since it provides various details of the budget codes being moved or created.

Remember unless a new grant is being set up or you do not plan to enter more than 8 lines of data for either the Debit or Credit sections, then simply use the BCR eForm (Exhibit 1).

Both eForms may be found on our school district's website at: <http://intranet/budget/index.shtm>

Exhibit 1

BUS-2 eForm
Rev. August 2009

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
BUDGET CHANGE REQUEST eFORM

FOR BUDGET OFFICE USE ONLY

Reference No.: _____

Board Agenda: _____

Date: _____

Org. Num. _____ | **Org. Name** (Auto Filled-just enter Org. Num.) _____

Fund Name: **Fund Name Will Appear Here**

INCREASE TO BUDGET

Fund	Fnc	Obj	S-Obj	Org	FY	PIC	Proj	Description	CREDITS
Total Credits									\$ -

REDUCE FROM BUDGET

Fund	Fnc	Obj	S-Obj	Org	FY	PIC	Proj	Description	DEBITS
Total Debits									\$ -

Is the BCR in balance? YES

Principal/Department Head Signature _____ Date _____

Program Administrator _____ Date _____

Reason for Request: _____

NOTES: _____

Purchasing Approval Path: (Must be completed if setting up a new Fund/Grant)

Initiator: _____ Approver 1: _____

Approver 2: _____ Approver 3: _____

Principal/Department Head Signature _____ Date _____

FUNDS MANAGEMENT

Reviewer _____ Approved By _____ Date _____

Signed Original to Planning and Budget

Exhibit 2

BUS-2 M-L eForm
Rev. August 2009

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
BUDGET CHANGE REQUEST eFORM

Date: _____

FOR BUDGET OFFICE USE ONLY

Reference No.:	_____
Board Agenda:	_____

Org. Num. _____ **Org. Name** (Auto Filled-just enter Org. Num.) _____

Fund Name: **Fund Name Will Appear Here**

INCREASE TO BUDGET

Fund	Fnc	Obj	S-Obj	Org	FY	PIC	Proj	Description	CREDITS
	XX	XXXX	XX	XXX		XX	XXX	SEE ATTACHED	\$ -
Total Credits									\$ -

REDUCE FROM BUDGET

Fund	Fnc	Obj	S-Obj	Org	FY	PIC	Proj	Description	DEBITS
	XX	XXXX	XX	XXX		XX	XXX	SEE ATTACHED	\$ -
Total Debits									\$ -

Is the BCR in balance? **YES**

Principal/Department Head Signature _____ Date _____

Program Administrator _____ Date _____

FUNDS MANAGEMENT

Reviewer _____ Approved By _____ Date _____

Reason for Request:	
NOTES:	
Purchasing Approval Path: (Must be completed if setting up a new Fund/Grant)	
Initiator:	Approver 1:
Approver 2:	Approver 3:
Principal/Department Head Signature _____ Date _____	

Planning and Budget _____ Date _____

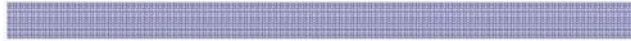
Acct. Mo. _____ Processed by _____ Date _____

Signed Original to Planning and Budget

Exhibit 2 (continued)

OBJECT Summary for Credits: FUND

CREDITS	
Object	Sub Totals
5000	\$ -
6100	-
6200	-
6300	-
6400	-
6500	-
6600	-
Credit's Object Total	\$ -



OBJECT Summary for Debits:

DEBITS	
Object	Sub Totals
5000	\$ -
6100	-
6200	-
6300	-
6400	-
6500	-
6600	-
Debit's Object Total	\$ -

Exhibit 2 (continued)

FUNCTION Summary for Credits: **FUND**

CREDITS			
Function	Sub Totals	Function	Sub Totals
00	\$ -	41	-
11	-	51	-
12	-	52	-
13	-	53	-
21	-	61	-
23	-	71	-
31	-	81	-
32	-	95	-
33	-		-
34	-		-
35	-		-
36	-		-
Credit's Function Total			\$ -

FUNCTION Summary for Debits:

DEBITS			
Function	Sub Totals	Function	Sub Totals
00	\$ -	41	-
11	-	51	-
12	-	52	-
13	-	53	-
21	-	61	-
23	-	71	-
31	-	81	-
32	-	95	-
33	-		-
34	-		-
35	-		-
36	-		-
Debit's Function Total			\$ -

COMMONLY USED ACCOUNT CODES

☞ FUNCTION CODES ☞

11	Instruction	34	Student Transportation
12	Instructional Resources & Media Services (Library)	35	Food Services
13	Curriculum/Instructional Staff Development (Teacher Substitutes use function code 11)	36	Extracurricular Activities
21	Instructional Leadership	41	General Administration
23	School Leadership (Campus office only)	51	Facilities Maintenance & Operations
31	Guidance, Counseling & Evaluation Services	52	Security & Monitoring Services
32	Social Work Services & Attendance Auditors	53	Data Processing Services
33	Health Services	61	Community Services
		81	Facilities Acquisition, Construction & Renovations

☞ OBJECT CODES ☞

PAYROLL COSTS

6112	Wages for Substitute Teachers, Librarians or Nurses
6118	Supplemental Pay/Extra Duty- Professional Only
6119	Salaries for Teachers and Other Professional Employees
6121	Overtime Pay- Support Personnel
6122	Substitutes for Teacher Assistants/Paraprofessional
6124	Part-Time/Extra Duty for Support Personnel
6129	Salary for Support Personnel (Paraprofessional/Classified)
6139	Employee Allowance
6141	Social Security/Medicare
6142	Group Health/Dental/Life/Insurance
6143	Worker's Compensation
6145	Unemployment Compensation
	District Share (TRS) Teacher Retirement

SUPPLIES AND MATERIALS

6311	Gasoline & Other Fuels/Oil for Vehicles & Buses
6315	Custodial Supplies & Materials
6316	Building Maintenance Supplies & Materials
6317	Grounds Maintenance Supplies & Materials
6319	Supplies for Maintenance of Equipment/Appliances
6321	Textbooks (new, lost, repair)
6325	Magazines & Periodicals (Library)
6329	Reading Materials, Library Books/Media/Videos
6339	Testing Materials (District Wide)
6399	General Supplies & Materials

PURCHASED/CONTRACTED SERVICES

6211	Legal Services
6212	Audit Services
6213	Tax Appraisal and Collection
6219	Professional Services
6221	Staff Tuition and Related fees
6222	Student Tuition/Public
6223	Student Tuition/Non-Public
6239	Education Service Center Services- Region 20
6249	Contracted Maintenance & Repairs, Ikon Copiers
625X	Utilities
6269	Rentals (building, space, equipment)
6291	Consulting Services
6299	Non-Professional Contracted Services, Printing Costs

OTHER OPERATING COSTS

6411	Travel & Subsistence- Employees Only
6412	Transportation-Students (Non-Yellow Buses, field trip entrance fees, meals)
6413	Stipends to non-employees for participation in activity
6417	Travel- Local Mileage
6419	Travel & Subsistence- Non-Employees (parents etc.)
6429	Insurance & Bond Costs (Liability) District Wide
6494	Student Field Trips/Travel/Transportation (Yellow Buses only)
6495	Dues (Clubs, Committees, Other Organizations)
6499	Other Costs (awards, graduation, bids, news ads, food/refreshments for students/school meetings etc.)

CAPITAL OUTLAY

6619	Land Purchase/Improvement Costs (marquee etc.)
6629	Building Purchase, Construction, Improvement Costs
6631	Vehicle Purchases
6639	Furniture & Equipment Over \$5,000 per item
6649	Furniture & Equipment (Generally under \$5,000)

☞ PROGRAM INTENT CODES ☞

11	Basic Education Services	30	Title I P-A School Wide Activ. and Related to SC Costs on Campuses with 40% or more Ed.
21	Gifted & Talented		Disadvantaged Students
22	Career & Technology		High School Allotment
23	Services to Students with Disabilities (Special Ed.)	31	Pre-K and Head Start
24	Accelerated Ed. (Some Compensatory, Title I etc.)	91	Athletics (Payroll costs only)
25	Bilingual Education & Special Language Programs	99	Undistributed
26	Non-disciplinary Alter. Ed Prog AEP Basic Services		
28	Disciplinary Alter. Ed Prog DAEP Basic Service		

GLOSSARY OF TERMS

This glossary contains definitions of terms used in this book and such additional terms as seem necessary to common understandings concerning financial accounting procedures for schools. Several terms that are not primarily financial accounting have been included because of their significance for school financial accounting. The glossary is arranged alphabetically-with appropriate cross-referencing where necessary.

ACADEMY- The term used primarily when a campus may have grades PK- 6+, and be an in-district charter school or an alternative school.

ACCOUNTING SYSTEM – The methods and records established to identify, assemble, analyze, classify, record and report a government 's transactions and to maintain accountability for the related assets and liabilities.

ACCRUAL BASIS - The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, other than in the periods in which cash is received or paid by the government.

ACCRUE - To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recoding of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also Estimated Revenues and expenditures.

ACCRUED INTEREST - Interest accumulated between interest dates but not yet due.

APPROPRIATION - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

APPROPRIATION ACCOUNT - A budgetary account set up to record spending authorizations for specific purposes. The account is credited with original appropriations and any supplemental appropriations and is charged with expenditures and encumbrances.

BALANCE SHEET - A financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP (Generally Accepted Accounting Principles).

BOARD OF EDUCATION, PUBLIC - The elected or appointed body that has been created according to State law and vested with the responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

BOND - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality. See also Surety Bond.

BONDED DEBT - The portion of indebtedness represented by outstanding bonds. Sometimes called "Funded Debt."

GLOSSARY OF TERMS

BONDS AUTHORIZED AND UNISSUED - Bonds that have been legally authorized but not issued and which can be issued and sold without further authorization.

BONDS ISSUED - Bonds sold.

BONDS PAYABLE - The face value of bonds issued and unpaid.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriations, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years actual revenues and expenditures and other data used in making the estimates.

BUDGETARY CONTROL - The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BUILDINGS- A fixed asset account, which reflects the acquisition value of permanent structures used to house persons and property, owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition.

CAPITAL BUDGET - A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget. See Capital Program.

CAPITAL OUTLAYS - Expenditures which result in the acquisition of an addition to fixed assets.

CAPITAL PROGRAM - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specified the full resources estimated to be available to finance the projected expenditures.

CHARTER SCHOOL, IN-DISTRICT- The term is used for a SAISD campus that operates as a charter school from authority granted by the State Board of Education.

CLASSIFICATION, FUNCTION - As applied to expenditures, this term has reference to the purpose of a transaction: for example, instruction, school administration, guidance & counseling, health services etc.

CLASSIFICATION, OBJECT - As applied to expenditures, this term has reference to the nature of a transaction or service received; for example, payroll costs, purchased and contracted services, supplies and materials etc.

CODING - A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

GLOSSARY OF TERMS

CONTRACTED SERVICES - Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST PER PUPIL - See Current Expenditures Per Pupil.

CURRENT EXPENDITURES PER PUPIL - Current expenditures for a given period of time divided by pupil unit of measure (average daily membership, average daily attendance, etc.).

DEBT - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, time warrants and notes.

DEBT LIMIT - The maximum amount of gross or net debt, which is legally permitted.

DEBT SERVICE - Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans.

EFFECTIVE TAX RATE - The total tax levy for the school district divided by the State Comptroller Tax Division Index Value for the district, times 100, equals the effective tax rate per \$100 valuation. (Also see nominal tax rate.)

ENCUMBRANCE ACCOUNTING - A system or a procedure which involves giving recognition in the budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

ENCUMBRANCES - Commitments related to unperformed (executory) contracts for good or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

EQUIPMENT - Those moveable items used for school operations that are of a non-expendable and mechanical nature, i.e., perform an operation. Typewriters, projectors, computers, lathes, machinery and vehicles, etc., are classified as equipment. (Heating and air-conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

EXPENDITURES - Expenditures/expenses should be classified by the major object classes according to the types of items purchased or services obtained. An expenditure/expense account identifies the nature and object of an account, or a transaction. The school district's accounting records are to reflect expenditures/expenses at the most detailed level. Expenditures are debited in the accounting period in which a measurable fund liability is incurred, except for unmatured principal and interest on general long-term debt, prepaid items, and other long-term obligations which are recorded as a debit in the accounting period when due. Expenses are debited in the accounting period in which they are incurred.

FISCAL PERIOD - Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

GLOSSARY OF TERMS

FISCAL YEAR - A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The SAISD fiscal year is September 1 to August 31.

FUND - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities or balances, and changes there in are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE - The difference between the assets and liabilities of a fund. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues over its liabilities, reserves and appropriations for the period.

FUND, GENERAL - The fund used to finance the ordinary operating of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

FURNITURE - Those moveable, non-expendable items used for school operations that are not of a mechanical nature. Chairs, tables, desks, file cabinets, and workstations, are examples of furniture.

INSTRUCTION - The activities dealing directly with the teaching of students.

INTERNAL SERVICE FUND - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of government, or to other governments, on a cost-reimbursement basis

LEVY - (Verb) To impose taxes or special assessments. (Noun) The total of the taxes or special assessments imposed by a governmental unit.

MAINTENANCE, PLANT/BUILDINGS (*plant/buildings repairs and replacement of equipment*)-Those activities which are concerned with keeping the grounds, buildings and equipment at their original condition of completeness or efficiency, either through repairs or by replacements (anything less than replacement of a total building).

MODIFIED ZERO BASED BUDGETING - A budget procedure for all non-schools made up of separate decision packages prepared for each department. An enhancement decision package must be prepared for all increases over prior year budget. The packages, including increases for inflation and services must be justified and compete for available resources. Schools are budgeted based on projected membership.

NOMINAL TAX RATE - The tax rate for \$100 valuation applied to the taxable value of property in the district. The county appraisal district determines the taxable value of property in the district. (Also see Effective Tax Rate)

PERSONNEL, ADMINISTRATIVE - Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction and control of the affairs of the school district that are system-wide and not confined to the school; for example, superintendent of schools, business manager and accountant, human resources manager, etc.

GLOSSARY OF TERMS

PERSONNEL, CLERICAL - Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing or preserving of written communications and records. This also includes stock clerks, etc.

PERSONNEL, HEALTH - Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentist, dental hygienists, psychiatric social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.

PERSONNEL, INSTRUCTIONAL ADMINISTRATION - Persons who manage, direct, and supervise the district-wide instructional program, and improve the quality of instruction and the curriculum. Included here are: supervisors of instruction, curriculum, research and development, etc.

PERSONNEL, MAINTENANCE - Personnel on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

PROGRAM - The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained by program.

RECEIPTS, NONREVENUE - Amounts received that either incur an obligation that must be met at some future date or change the form of an asset from property to cash and thereafter decrease the amount and value of school property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance loss settlements constitute most of the nonrevenue receipts.

REVENUES, ESTIMATED - Amounts estimated to be received based on local tax rates, state funding formula, federal grants and other known resources.

SCHOOL - A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.

SCHOOL, ALTERNATIVE - A separately organized school offering alternative education programs for students at-risk of being suspended from the school system. The name refers to sites that offer educational programs to serve specific student needs. Alternative Educational Programs are staffed with SAISD teachers and teacher assistants.

SCHOOL, ELEMENTARY - A school classified as elementary by State and local practice and composed of any span of grades not above grade eight. In this book, this term includes pre-kindergartens if they are under the control of the local board of education. In SAISD, grades Pre-K to 6+ are the elementary schools.

SCHOOL, MIDDLE - A separately organized secondary school intermediate between elementary and high school. In this district, some grades 6 to 8 are in the middle schools.

SCHOOL, HIGH - A school offering the final years of schoolwork necessary for graduation; invariably preceded by a middle or junior high school in the same system. High schools in SAISD include grades 9 through 12.

GLOSSARY OF TERMS

SCHOOL SUMMER - The name applied to the school session carried on during the period between the end of one regular school term and the beginning of the next regular school term.

SCHOOL PLANT - The site, building, and equipment constituting the physical facilities used by single school or by two or more schools sharing the use of common facilities.

SCHOOL SITE - The land and all improvements to the site, other than structure, such as grading, drainage, drives, parking areas, walks, plantings, play courts and play fields.

STUDENT BODY ACTIVITIES - Direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, band and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not part of the regular instructional program. These are usually called extracurricular activities.

STUDENT OPERATING FUNDS - Campus level generated money which enhances the general operating budget for the campus.

SURETY BOND - A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation; for example, a surety bond given by a contractor or by an official handling cash or securities.

TAXES - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. It does not include special assessments.

TEXAS EDUCATION AGENCY (TEA) - This agency exercises general control of the public education at the state level in accordance with the provisions of the Texas Education Code.