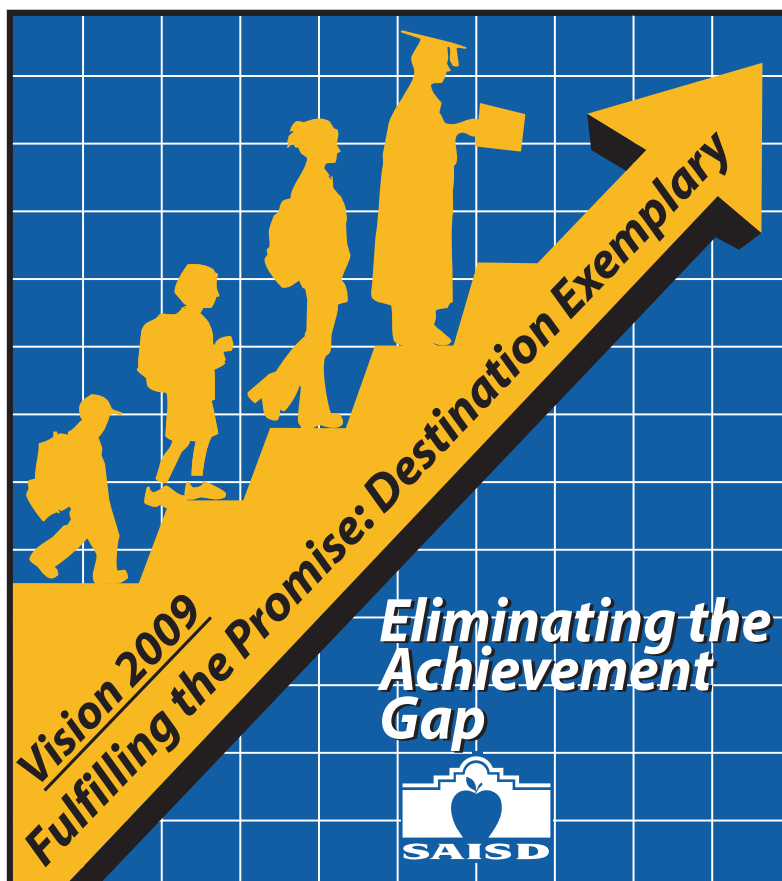


PLANNING AND BUDGET

Budget Code Guide 2006-2007



San Antonio Independent School District

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

BUDGET CODE GUIDE

2006-2007

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SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

BUDGET CODE GUIDE

2006-2007

I. BUDGET REQUIREMENTS

- A. The Financial Accountability System Resource Guide of the Texas Education Agency (TEA) requires that public school districts report educational costs by District, Campus and Program Intent.
- B. The 2006-2007 budget is prepared and reported to TEA in accordance with the Public Education Information Management System (PEIMS) budget requirements.

II. BUDGET IMPACT

The requirements impact all budgets, departments, funds, and programs.

III. CAMPUS BUDGET REQUIREMENTS

- A. Campus organizational codes used must be the ones listed in the Texas School Directory.
- B. All budgeted costs in functions 11 and 23 should only be budgeted at a campus level.

IV. PROGRAM INTENT BUDGET REQUIREMENTS

- A. All budgeted appropriations require the assignment of a program intent code.
- B. All budgeted costs in Debt Service are required to be identified with the undistributed program intent code (99).

BASIC SYSTEM CODE COMPOSITION

THE CODE STRUCTURE

1 X XX - X X **2** X X XX - **3** X X XX - **4** XX - **5** XXX - **6** X - **7** XX - **8** X - **9** XX

Major Detail Major Detail

Major Detail Major Detail

Account Major Detail Classification

Major Detail Major Detail

Account Major Detail Classification

Fund Codes (1XX-8XX)
Account Groups (9XX)

Function Codes (11-99)

Assets (1XXX)
Liabilities (2XXX)
Fund Equity (3XXX)
Clearing Accounts (4XXX)
Revenue/Income (5XXX)
Expenditures/Expenses (6XXX)
Other Resources/Non-Operating Revenues/Residual Equity Transfers In (7XXX)
Other Uses/Non-Operating Expenses/Residual Equity Transfers Out (8XXX)

Local Option Codes 1 & 2 (XX) (or Sub-Object)

Organization Codes (001-999)

Fiscal Year Code (0-9)

Program Intent Code (11-99)

Local Option Code 3 (X)

Local Option Codes 4 and 5 (XX)

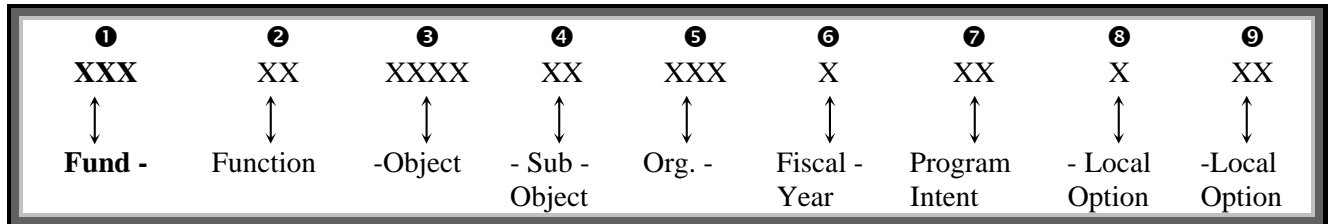
_____ Indicates a mandatory code for State reporting purposes

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

FUND CODES for 2006-2007

**BASIC SYSTEM CODE COMPOSITION
2006 – 2007**

The Code Structure

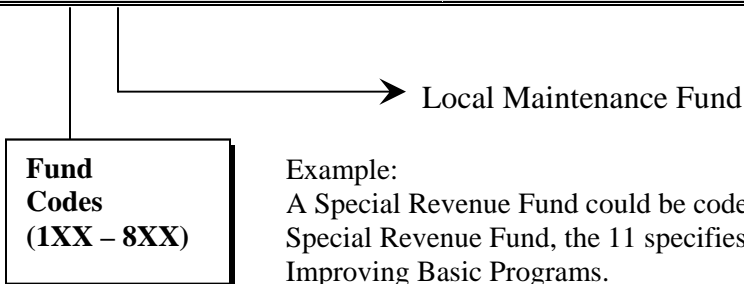


Fund Code

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

→ 199	11	6399	00	001	7	11	0	00
--------------	----	------	----	-----	---	----	---	----



Example:
A Special Revenue Fund could be coded 211. The 2 indicates the Special Revenue Fund, the 11 specifies ESEA Title I Part A – Improving Basic Programs.

BUDGET CODE EXAMPLE

Fund	Function	Exp/Object	Sub-Object	Org/Dept	Fiscal Year	Program Intent	Local Option	Local Option
→ 199	11	6399	00	001	7	11	0	00
Code Description: Local Maintenance Fund (199) Instructional Supplies at Brackenridge H.S.								

FUND CODES for 2006-2007

The following are the most common fund codes that will be used in preparing the 2006-2007 school year budget.

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
101	Food Services	165	Gifted & Talented
162	Transportation	167	Career and Technology
163	State Bilingual	168	Special Education
164	State Compensatory	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 Sch. & Comm.	224	IDEA-B Formula (Sp Ed)
206	McKinney-VENTO Homeless ED.	225	IDEA-B Preschool (Sp Ed)
211	ESEA Title I Part A, Regular	226	IDEA-B Discretionary Deaf
212	ESEA Title I Part C, Migrant	244	Federal Vocational Basic Grant (Carl D. Perkins)
215	ESEA Title I Part D, Delinquent Programs	274	Community Youth Development
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 2006-2007. Other Special Revenue Funds may be added.

FUND CODES for 2006-2007(continued)

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.

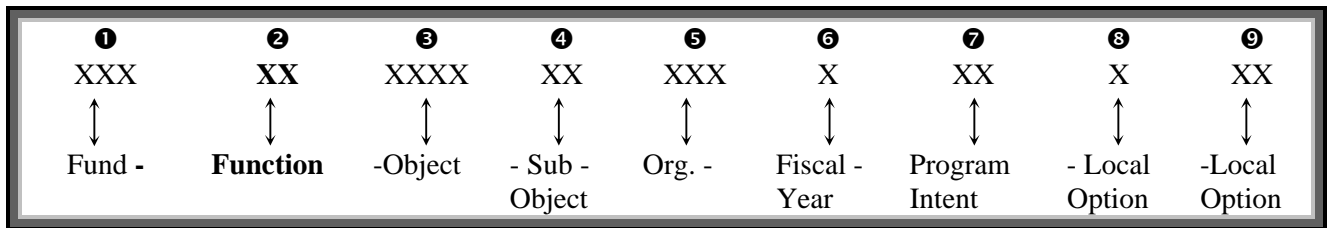
Fund	Title	Fund	Title
461	School Activity Fund	490	Citicorp Foundation

* Some Special Revenue Funds from prior years may continue into 2006-2007. Other Special Revenue Funds may be added.

FUNCTION CODES for 2006-2007

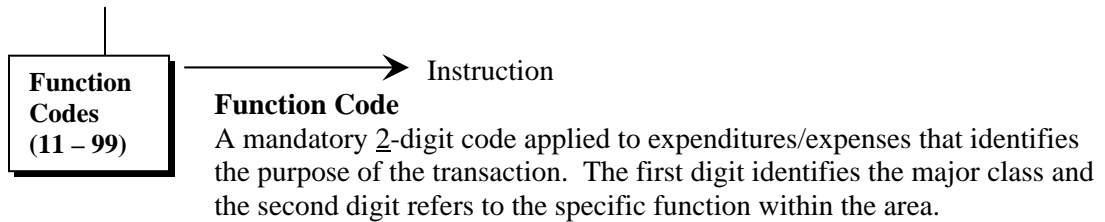
A function code (**number 2 in the Code Structure**) represents a general operational area in a school district and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students. For example, in 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	7	11	0	00
-----	-------------	------	----	-----	---	----	---	----



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	7	99	0	00
Code Description: Local Maintenance Fund <u>Health</u> Supplies at Brackenridge High School								

FUNCTION CODES for 2006-2007

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.

FUNCTION CODES for 2006-2007 (continued)

The following pages describe each function.

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 instruction of students and the classroom.</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 used directly and exclusively for curriculum, in-service training and other staff development for instructional related personnel functions 11, 12, and 13. Examples include travel and substitutes used during training sessions.</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.</p>

FUNCTION CODES for 2006-2007 (continued)

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 for 2006-2007 (continued)

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 for 2006-2007 (continued)

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	Debt Service This function covers bond principal and interest, capital lease principal, and other related debt service fees, and debt interest.

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	Facilities Acquisition, Construction & Renovations 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.

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	Payments to Fiscal Agent/Member Districts of Shared Services Arrangements 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.
94	Payments to Other School Districts under the Public Education Grant Program Expenditures that are for the purpose of providing financial resources for instruction and other services under Section 29.201, TEC, Public Education Grant Program. This function code is also used to account for incremental costs associated with this activity.
95	Payment to Juvenile Justice Alternative Education Program (JJAEP) 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 also used to account for incremental costs associated with this activity.

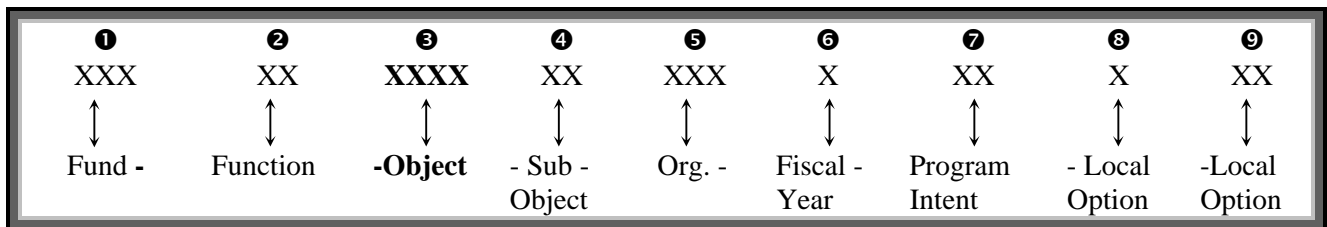
EXPENDITURE/EXPENSE OBJECT CODE STRUCTURE 2006-2007

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

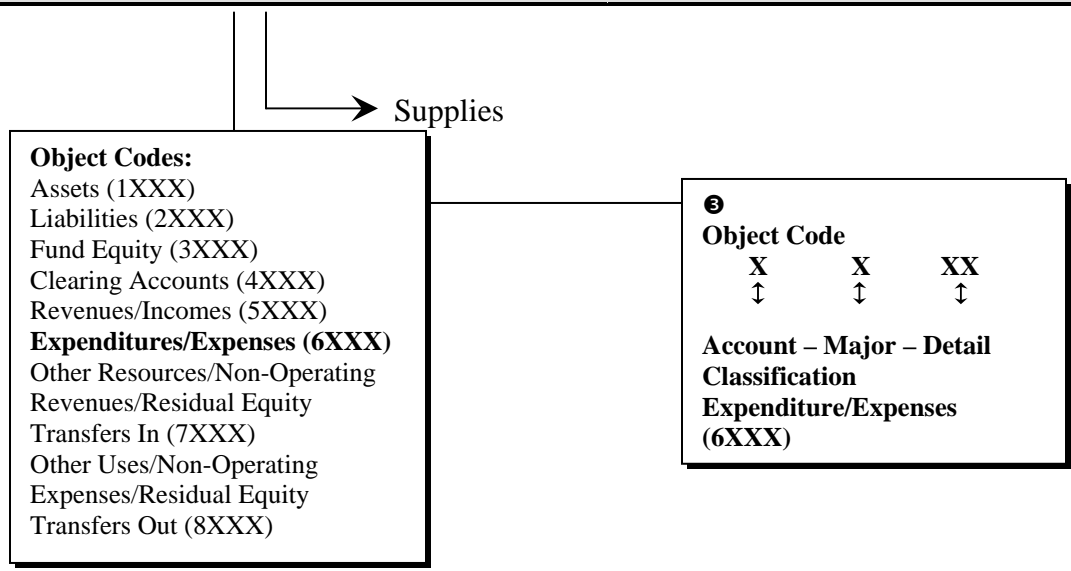
An expenditure/expense account identifies the nature and object of an account, or a transaction. The school district's accounting records are to reflect expenditures/expenses at the most detail level, as depicted in the chart of accounts (4 digits, **number 3 in the Code Structure**) for accounting and 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".

The first of the four digits identifies it as an expenditure account and the last three digits indicate **WHAT** was purchased.

The Code Structure



3 → OBJECT CODE EXAMPLE



EXPENDITURE/EXPENSE OBJECT CODES for 2006-2007 (continued)

Object Code

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.

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	7	11	0	00
Code Description: Local Maintenance Fund, Instructional <u>Supplies</u> at Brackenridge High Sch.								

Example: 199-11-6399-00-001-7-11-000 (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

EXPENDITURE/EXPENSE OBJECT CODES for 2006-2007 (continued)

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>Substitutes for Teachers</p> <p>This budget is for sick leave days and personal business only. (Refer to the District’s Compensation Plan for specific rates.) Substitute days for professional development must be budgeted by the campus or program director.</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 are <u>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>Entered by Budget Office based on approved need. Hourly rate personnel may be eligible for overtime when the actual hours worked in their regular job exceed 40 hours per work week.</p>
6124	<p>Extra-Duty/Part-Time for Support Personnel</p> <p>Salaries for part-time, substitutes for custodians, cooks, etc.</p>
6125	<p>Substitute for Paraprofessional</p> <p>These are substitutes for teaching assistants and other designated paraprofessional positions. (Refer to the District’s Compensation Plan for specific rates.)</p>

EXPENDITURE/EXPENSE OBJECT CODES for 2006-2007 (continued)

6100 PAYROLL COSTS (continued)

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 rate for 2006-2007 will be 6.20% of the taxable wage base not to exceed \$97,340 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 planning budget amount for 2006-2007 is \$3,233 per year or \$269.43 per month.</p>

EXPENDITURE/EXPENSE OBJECT CODES for 2006-2007 (continued)

6100 PAYROLL COSTS (continued)

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. Budget rate: (Estimated budget rate x gross salary.)</p> <table data-bbox="310 625 1317 695"> <tr> <td>Professional & Clerical</td> <td>.0090</td> <td>Cafeteria & Plant Services</td> <td>.0725</td> </tr> <tr> <td>Bus Drivers & Bus Assistants</td> <td>.0725</td> <td>Police Officers</td> <td>.0725</td> </tr> </table>	Professional & Clerical	.0090	Cafeteria & Plant Services	.0725	Bus Drivers & Bus Assistants	.0725	Police Officers	.0725				
Professional & Clerical	.0090	Cafeteria & Plant Services	.0725										
Bus Drivers & Bus Assistants	.0725	Police Officers	.0725										
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 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. The planning budget rates for 2006-2007 are: (Estimated budget rate x gross salary)</p> <table data-bbox="310 1577 1208 1682"> <tr> <td colspan="2"><u>Professional</u></td> <td colspan="2"><u>Paraprofessional/Classified</u></td> </tr> <tr> <td>Federal Funds</td> <td>7.55%</td> <td>Federal Funds</td> <td>7.55%</td> </tr> <tr> <td>Non-Federal</td> <td>1.15%</td> <td>Non-Federal</td> <td>0.55%</td> </tr> </table>	<u>Professional</u>		<u>Paraprofessional/Classified</u>		Federal Funds	7.55%	Federal Funds	7.55%	Non-Federal	1.15%	Non-Federal	0.55%
<u>Professional</u>		<u>Paraprofessional/Classified</u>											
Federal Funds	7.55%	Federal Funds	7.55%										
Non-Federal	1.15%	Non-Federal	0.55%										

EXPENDITURE/EXPENSE OBJECT CODES for 2006-2007 (continued)

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>
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. 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. Any local option codes that are used at the local level are to be converted to account 6219 for PEIMS reporting.</p>

EXPENDITURE/EXPENSE OBJECT CODES for 2006-2007 (continued)

6200 PURCHASED AND CONTRACTED SERVICES (continued)

Object Code	Title & Description
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. Expenditures/expenses classified in this account are excluded from the calculation of indirect cost rates.</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. This includes payments made to Juvenile Alternative Education Program (Function Code 95)</p>
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>

EXPENDITURE/EXPENSE OBJECT CODES for 2006-2007 (continued)

6200 PURCHASED AND CONTRACTED SERVICES (continued)

Object Code	Title & Description
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"> • Vehicles • Buildings and grounds • Office Equipment • Furniture • Computers • Copiers • 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>

EXPENDITURE/EXPENSE OBJECT CODES for 2006-2007 (continued)

6200 PURCHASED AND CONTRACTED SERVICES (continued)

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.)</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>
6299	<p>Non-Professional Contracted Services:</p> <p>This code is used to classify expenditures for miscellaneous contracted services not specified elsewhere.</p>

EXPENDITURE/EXPENSE OBJECT CODES for 2006-2007 (continued)

6300 SUPPLIES AND MATERIALS

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

Object Code	Title & Description
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>
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

EXPENDITURE/EXPENSE OBJECT CODES for 2006-2007 (continued)

6300 SUPPLIES AND MATERIALS (continued)

Object Code	Title & Description
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 libraries.</p>
6329	<p>Reading Materials</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>
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>

EXPENDITURE/EXPENSE OBJECT CODES for 2006-2007 (continued)

6300 SUPPLIES AND MATERIALS (continued)

Object Code	Title & Description
<p>6340</p>	<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>
<p>6341</p>	<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>
<p>6342</p>	<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>
<p>6344</p>	<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>
<p>6349</p>	<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>
<p>6390</p>	<p>Supplies & Materials – General</p> <p>These expenditure object codes are used to classify general supplies and materials.</p>

EXPENDITURE/EXPENSE OBJECT CODES for 2006-2007 (continued)

6300 SUPPLIES AND MATERIALS (continued)

Object Code	Title & Description
6399	<p>General Supplies</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 6499-Miscellaneous Operating Costs.</p>
6412	<p>Travel and Subsistence – <u>Students</u></p> <p>This code is used to classify costs paid on behalf of students traveling for school-sponsored events. Transportation costs for students participating in extracurricular events should be classified in Expenditure Object Code 6494 when local District buses are used.</p>

EXPENDITURE/EXPENSE OBJECT CODES for 2006-2007 (continued)

6400 OTHER OPERATING COSTS (continued)

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>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.

EXPENDITURE/EXPENSE OBJECT CODES for 2006-2007 (continued)

6400 OTHER OPERATING COSTS (continued)

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>

EXPENDITURE/EXPENSE OBJECT CODES for 2006-2007 (continued)

6400 OTHER OPERATING COSTS (continued)

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>
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 and dues • Awards • Bid Notices • Graduation Expenses • Food/refreshments for school-related meetings • Newspaper advertisements, etc.

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>

EXPENDITURE/EXPENSE OBJECT CODES for 2006-2007 (continued)

6500 DEBT SERVICE (continued)

Object Code	Title & Description
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>

EXPENDITURE/EXPENSE OBJECT CODES for 2006-2007 (continued)

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</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>

EXPENDITURE/EXPENSE OBJECT CODES for 2006-2007 (continued)

6600 CAPITAL OUTLAY-LAND, BUILDINGS AND EQUIPMENT (continued)

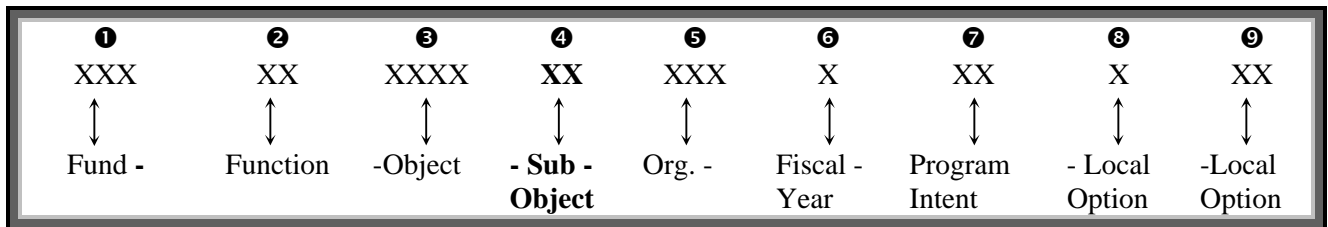
Object Code	Title & Description
6639	<p>Furniture & Equipment</p> <p>This code is used to classify expenditures for all equipment, furniture, technology equipment and capital outlay items having a per unit cost of \$5,000 or more and a useful life of more that one year not classified elsewhere.</p>
6640	<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 for 2006-2007

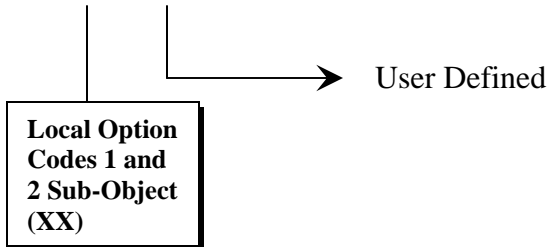
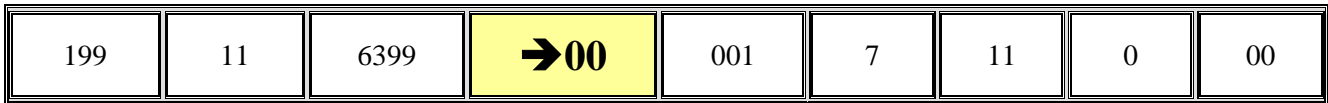
A school district may use the optional codes **1 and 2 (number 4 in the Code Structure)** if there is a need to account for information not otherwise provided in the mandatory chart of accounts. If a school district uses these optional codes, a locally devised chart of account is to be uniformly used 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	7	11	0	00
Code Description: Local Maintenance Fund, Instructional Supplies at Brackenridge High Sch.								

SUB-OBJECT CODES for 2006-2007 (continued)

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

Sub-Object Code	Title & Description
02	Copier Maintenance at Schools
05	Billable Overtime
20	Employer Contribution TRS Care
40	Elementary Science Supplies
48	Travel/Automobile Allowance
62	Multilingual
75	Decathlon/Octathlon
76	Octathlon Coaches Supplemental Salary
77	Magnet Schools
80	Special Ed. Counselor Assistant
89	Phone Allowance

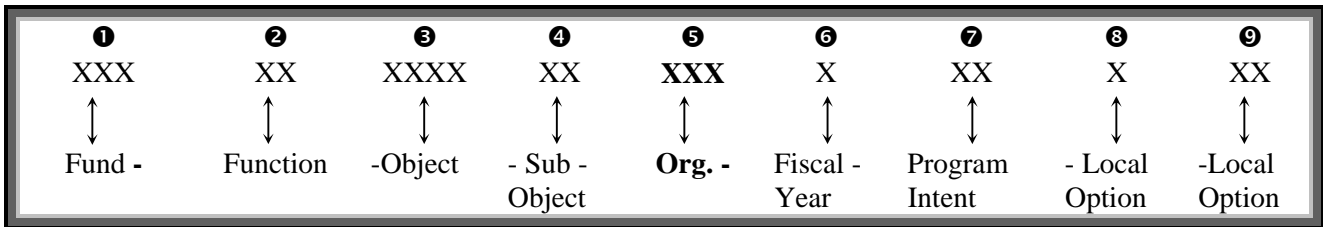
The Budget Office assigns specific **sub-object codes** to the District Enhancements approved by the Board. The enhancements are identified most of the time with the letters **ENH** on each account description.

ORGANIZATION CODES for 2006-2007

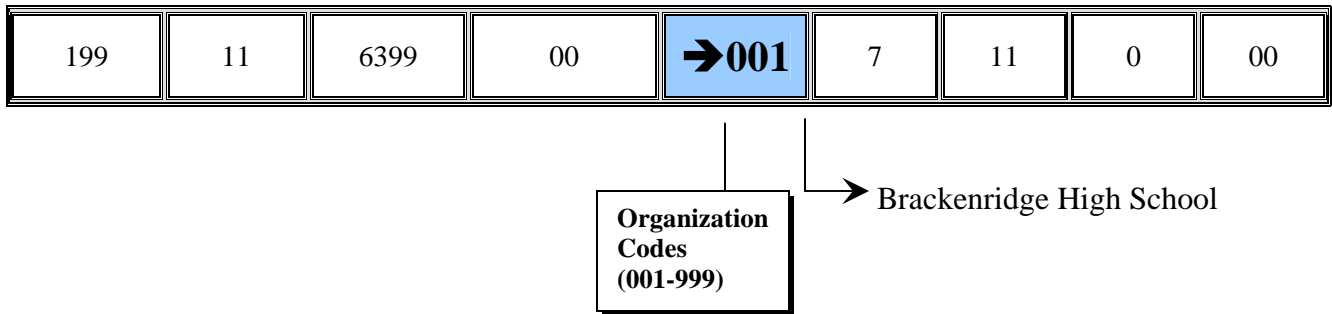
An organization (**number 5 in the Code Structure**) is a group of employees who are obligated to complete a specific responsibility. Usually, an organization has an identifiable leader or an individual who is accountable for the overall completion of the responsibility. There are two (2) distinct types 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	7	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 for 2006-2007 (continued)

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

HIGH SCHOOLS

Org. Code	School Name	Org. Code	School Name
001	Brackenridge	010	Alamo Achievement Center DAEP*
002	Burbank	011	Alamo Center AEP*
003	Edison	012	HS Summer School*
004	Fox Tech	014	Navarro Academy*
005	Highlands	017	Good Samaritan Center*
006	Houston	019	Healy Murphy DAEP*
007	Jefferson	020	Juvenile Justice Alt. Ed. Program*
008	Lanier	021	Fox Tech Night School*

MIDDLE SCHOOLS

Org. Code	School Name	Org. Code	School Name
041	Connell	053	Page
042	Cooper	054	Poe
043	Davis	055	Rhodes
046	Wheatley	057	Rogers
047	Harris	058	Twain
049	Irving	059	Whittier
050	Longfellow	061	Tafolla
051	Lowell	063	Pickett Academy DAEP*
052	Mann Academy	064	Pickett Center AEP*

* Secondary Special School Campus

AEP = Alternative Education Program
 DAEP = Disciplinary Alternative Education Program

ORGANIZATION CODES for 2006-2007 (continued)

ELEMENTARY SCHOOLS

Org. Code	School Name	Org. Code	School Name
101	Arnold	141	Japhet
102	Austin Academy	142	M.L. King Academy
103	Ball	143	Kelly
105	Baskin Academy	144	King
106	Beacon Hill	145	Knox
107	Bonham	146	Lamar
108	Bowie	147	Bowden
109	Carroll Academy	148	Madison
110	J.T. Brackenridge	149	Margil
111	Brewer Academy	150	Maverick
112	Briscoe Academy	153	Miller Academy
114	Cameron Academy	155	Neal
115	Carvajal	156	Nelson
116	Collins Garden	157	Ogden
117	Cotton	158	Pershing
118	Crockett	159	Pfeiffer Academy
119	Douglass Academy	160	Riverside Park Academy
121	De Zavala	161	Rogers
123	Fenwick	162	Barkley/Ruiz
124	Forbes	164	Schenck
125	Foster	165	Smith
126	Franklin	167	Steele
127	Gates Academy	168	Stewart
129	Graebner	169	Storm
131	Green	170	Travis
132	Herff	171	Tynan
134	Highland Hills	172	Washington
135	Highland Park	173	W.W. White
136	Hillcrest	174	Wilson
137	Hirsch	175	Woodlawn
139	Huppertz	176	Woodlawn Hills
140	Rodriguez	179	Hawthorne Academy

ORGANIZATION CODES for 2006-2007 (continued)

SPECIAL SCHOOLS

Org. Code	School Name	Org. Code	School Name
180	Gonzales Achievement Ctr. DAEP	195	Juvenile Detention Center
182	Healy Murphy	198	Special Education District Wide
184	Santa Rosa Children's Hospital	201	Children's Shelter of San Antonio
186	Seidel Learning Center (Sp Ed)	202	Pre-K Healy Murphy
189	Non-Public	203	Gonzales Center AEP
190	Neglected & Delinquent Inst. 2 sites: Seton Home & St. Peter, St Joseph's Children's Home	214	Pre-K Navarro Academy
191	Girls & Boys Town of San Antonio	699	Summer School
194	Roy Maas Youth Alternative-The Bridge		

SUPPORT ORGANIZATION: ADMINISTRATIVE

Org. Code	School Name	Org. Code	School Name
701	Superintendent's Office	730	Human Resources
702	Board of Trustees	732	Integrated Communications Network
703	Tax Costs	735	Employee Benefits & Risk Management
726	Communications Department	741	Planning & Budget
727	Governmental Relations, External Affairs & Instructional Support	742	Financial Services, Business Operations & Food Service
728	Internal Auditors	743	Materials Management/Purchasing, Warehousing

AEP = Alternative Education Program
 DAEP = Disciplinary Alternative Education Program

ORGANIZATION CODES for 2006-2007 (continued)

INSTRUCTIONAL SUPPORT ORGANIZATIONS (continued)

Org. Code	School Name	Org. Code	School Name
815	Area I Campus Operations	872	Ex Dir Reading, Language Arts & Social Studies
825	Area II Campus Operations	873	Reading Department
830	Bilingual/ESL/LOTE Dept.	874	Social Studies Department
835	Area III Campus Operations	875	Curriculum & Instruction
841	Professional Development and Special Initiatives	876	Curriculum Management
855	Adult & Community Education	877	Career & Technology
856	Professional Learning	878	Advanced Academics / GT Department
857	Library Media Services	879	Ex Dir Math, Science & USP
858	Secondary Fine Arts	880	Mathematics Dept.
860	Non-Traditional Campuses, Student Services & Special Programs	881	Science Department
861	Academics for Accelerated Learning	882	Guidance & Counseling
862	Grants & District Initiatives	883	Health/PE, Safe & Drug Free Schools
863	Youth Opportunity Grant	884	Safety and Security
864	Education Alternatives/GED	885	Transportation
865	Ex. Dir. For Academic Support	886	Special Education
866	Dyslexia/504	887	Food & Child Nutrition Services
867	Migrant	889	Athletics Department
868	Early Childhood Education	890	Student Health Services
869	Early Academics, Bilingual & Special Populations	893	Finance-Medicaid
871	Fine Arts	898	USP Grant

OTHER SUPPORT ORGANIZATIONS

Org. Code	School Name	Org. Code	School Name
920	Construction Management (Bond Program)	941	Central Support Services
930	Plant Services Department	945	Evaluation & Testing
932	PS Custodial Services	946	Federal Programs
933	PS Structural Maintenance & Warehouse	948	SAISD Learning Center
934	PS Electrical/Mechanical	950	Accountability, Technology, & Management Information Systems
935	Planning / Facilities	960	Printing Services

FISCAL YEAR for 2006-2007

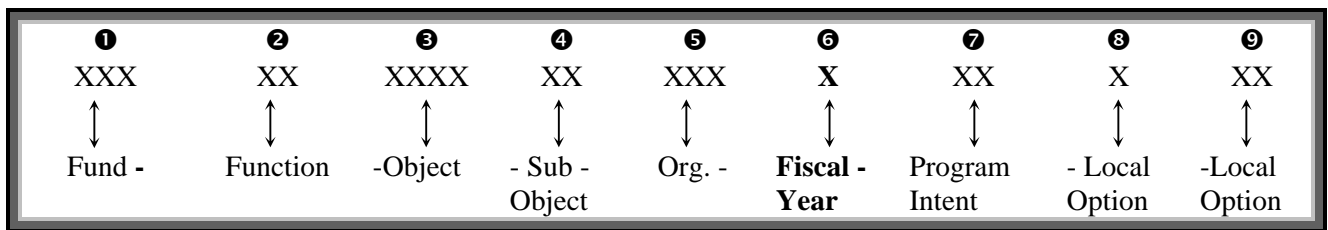
The fiscal year code (**number 6 in the Code Structure**) is a mandatory code to be used by all school districts. For the school district’s fiscal year, the last digit of the school year is to be used e.g., 2006-2007 fiscal year is represented by a “7.”

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, 2005 and ends June 30, 2006, then the fiscal year code used would be “6.”

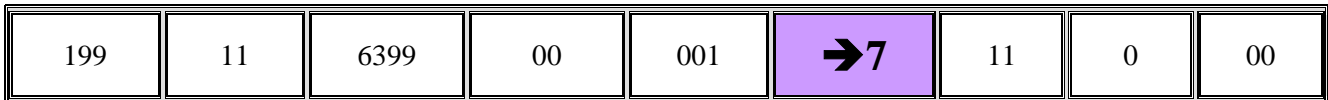
Once the fiscal year is assigned to a project, revenues and expenditures/expenses should reflect that number for the duration of the project, even though it may span multiple school district fiscal years.

The fifteenth digit of the budget code is the fiscal year. For example, for the **2006-2007** the digit will be a “7”

The Code Structure



6 → FISCAL YEAR CODE EXAMPLE



Denotes fiscal year 2006-2007 ←

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 2006-2007 fiscal year of the school district, the 7 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>7</u>	11	0	00
Code Description: Local Maintenance Fund Instructional Supplies at Brackenridge H.S.								

FISCAL YEAR for 2006-2007 (continued)

An ESEA Title I Part A- Improving Basic Programs grant for the project year from July 1, 2005 through June 30, 2006 would be indicated by a “**6.**” A grant for the project year from July 1, 2006 through June 30, 2007 would be indicated by a “**7.**”

SCHOOL YEAR DESCRIPTION	FISCAL YEAR CODE
2000-200 <u>1</u>	<u>1</u>
2001-200 <u>2</u>	<u>2</u>
2002-200 <u>3</u>	<u>3</u>
2003-200 <u>4</u>	<u>4</u>
2004-200 <u>5</u>	<u>5</u>
2005-200 <u>6</u>	<u>6</u>
2006-200<u>7</u>	<u>7</u>
2007-200 <u>8</u>	<u>8</u>
2008-200 <u>9</u>	<u>9</u>
2009-201 <u>0</u>	<u>0</u>

FISCAL YEAR for 2006-2007 (continued)

**EXAMPLE OF FISCAL YEAR CHANGE
BUDGET YEAR 2006-2007**

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 June 30. Other federal funds may have different fiscal years and/or continue for more than 12 months. See the examples below.

School District FY 2005-2006			School District FY 2006-2007			School District FY 2007-2008		
Sep..Dec	Jan..Jun	Jul..Aug	Sep..Dec	Jan..Jun	Jul..Aug	Sep..Dec	Jan..Jun	Jul..Aug

Fund 199 Local Maint. FY-6 Fund 199 Local Maint. FY-7 Fund 199 Local Maint. FY-8

Fund 211 ESEA Title I, - Part A FY-7 ESEA Title I, - Part A FY-8

Fund 224 IDEA B, Form Sp.Ed. FY-7 IDEA B, Form Sp. Ed. FY-8

Fund 244 Fed Vocational Ed. FY-7 Fed Vocational Ed. FY-8

Footnotes

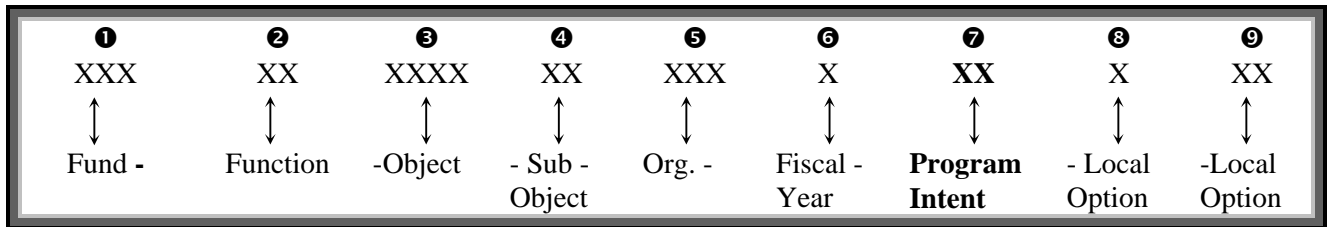
FY denotes fiscal year.

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

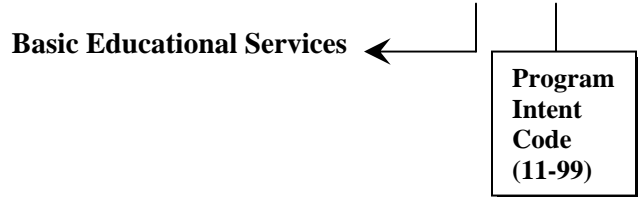
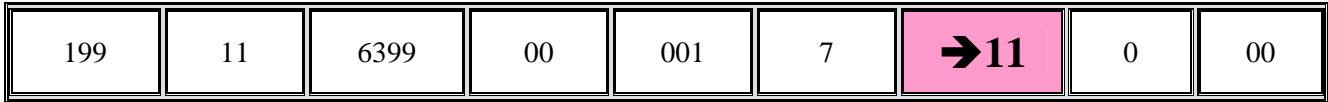
PROGRAM INTENT CODES for 2006-2007

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



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	7	→ <u>11</u>	0	00
<p>Code Description: Local Maintenance Fund Teaching Supplies at Brackenridge H.S. <i>(Program Intent 11 for Basic Education)</i></p>								

PROGRAM INTENT CODES for 2006-2007 (continued)

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- 7 **→ - 11 - 0- 00 Teaching Supplies at Edison H.S.**

(199-11-6399-00-003-7-11-0-00)

PROGRAM INTENT CODES		PROGRAM INTENT DESCRIPTION
199-11-6399-00-003-7- <u>11</u> -0-00	<u>11</u>	Basic Educational Services
165-11-6399-00-003-7- <u>21</u> -0-00	<u>21</u>	Gifted and Talented
167-11-6399-01-003-7- <u>22</u> -0-00	<u>22</u>	Career and Technology
168-11-6112-00-003-7- <u>23</u> -0-00	<u>23</u>	Services to Students with Disabilities (Sp. Ed.)
164-11-6112-00-003-7- <u>24</u> -0-00	<u>24</u>	Accelerated Education (Compensatory Ed.)
163-11-6399-00-003-7- <u>25</u> -0-00	<u>25</u>	Bilingual Education and Special Language Programs
164-11-6399-00-003-7- <u>26</u> -0-00	<u>26</u>	Non Disciplinary Alternative Education Program- AEP Services
164-11-6399-00-003-7- <u>28</u> -0-00	<u>28</u>	Disciplinary Alternative Education Program- DAEP Basic Services
164-11-6399-00-003-7- <u>30</u> -0-00 211-11-6399-00-003-7- <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
199-36-6119-00-003-7- <u>91</u> -0-00	<u>91</u>	Athletics and Related Activities
199-23-6399-00-003-7- <u>99</u> -0-00	<u>99</u>	Undistributed (<i>Not for a specific program.</i>)

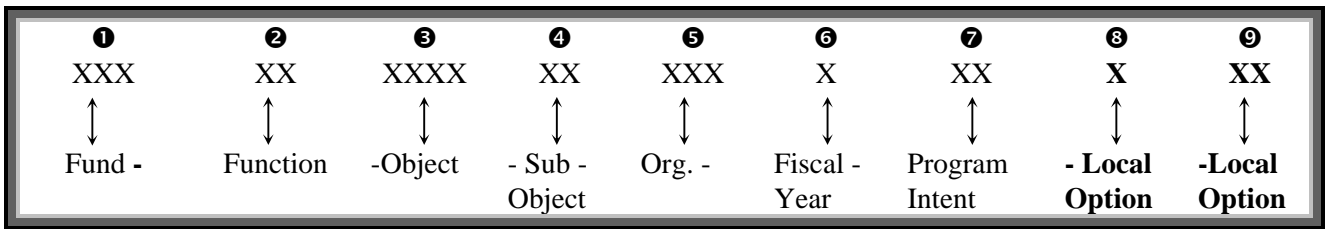
LOCAL OPTION CODES for 2006-2007

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.

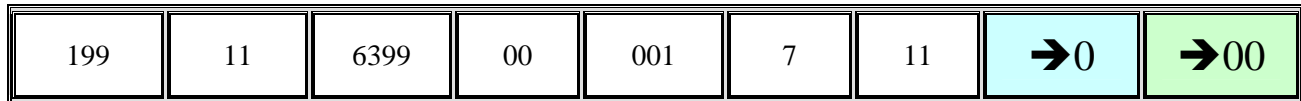
The 18th number within the basic system code composition code is usually a zero.

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

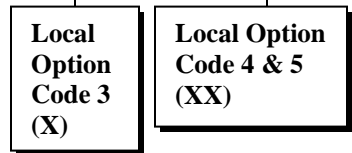


8 & 9 → LOCAL OPTION CODE EXAMPLE



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

(In a Complete Budget Code)

Fund	Function	Exp/Object	Sub- Object	Org/Dept	Fiscal Year	Program Intent	Local Option	Local Option
199	11	6399	00	001	7	11	→ <u>0</u>	→ <u>00</u>
Code Description: Local Maintenance Fund, Teaching Supplies at Brackenridge High School								

EQUIPMENT for 2006-2007

SHOULD ITEMS BE EQUIPMENT OR SUPPLIES?

EQUIPMENT

The determination as to whether an expenditure should be classified as an operating expense (Supplies - Budget Object Code numbered 63XX) or as a capital 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.

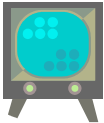



If furniture and equipment prices increase to more than \$500 each on any of the items, they are no longer considered group control items and an individual tag will be issued and will remain as the inventory number for that piece of equipment.

EQUIPMENT for 2006-2007 (continued)




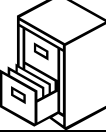


This table illustrates items referred to as “Hot Items.” Note actual styles and models may vary from those illustrated below.

“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
	Radios (hand held, mobile)
	Scanners (Bar Code)




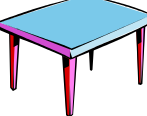


EQUIPMENT for 2006-2007 (continued)

“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

EQUIPMENT for 2006-2007 (continued)

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.

**SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
VISION 2009
2006-2007**

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+, 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.

GLOSSARY OF TERMS for 2006-2007 (continued)

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

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.

GLOSSARY OF TERMS for 2006-2007 (continued)

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.

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.

GLOSSARY OF TERMS for 2006-2007 (continued)

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.

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.

GLOSSARY OF TERMS for 2006-2007 (continued)

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.

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.

GLOSSARY OF TERMS for 2006-2007 (continued)

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.

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.

**COMMONLY USED ACCOUNT CODES
2006 – 2007**

FUNCTION CODES

11	Instruction	35	Food Services
12	Instructional Resources & Media (Library)	36	Extracurricular Activities
13	Staff Development (Teachers & Instr. Adm. Only!) (Others use same as salary function)	41	General Administration
21	Instructional Leadership	51	Facilities Maintenance & Operations
23	School Leadership (Office)	52	Security Services
31	Guidance/Counseling Services	53	Data Processing Services
32	Social Work Services & Attendance Officers	61	Community Services
33	Health Services	71	Debt Services
34	Student Transportation	81	Facilities Acquisition/Construction

OBJECT CODES

PAYROLL COSTS

6112	Wages for Substitute Teachers, Librarians or Nurses
6118	Supplemental Pay/Extra Duty Professional
6119	Salary Professional Employees
6121	Overtime-Support Personnel
6124	Part-Time/Extra Duty Support Personnel
6125	Substitutes for Teacher Asst./Paraprofessional
6129	Salary for Support Personnel (Paraprofessional/Classified)
6139	Employee Allowance
6141	Social Security/Medicare
6142	Health/Dental/Life/Insurance
6143	Workers Compensation
6145	Unemployment Compensation
6146	District Share (TRS) Teacher Retirement

SUPPLIES AND MATERIALS

6311	Fuels/Vehicle (gasoline, oil etc.)
6315	Custodial Supplies
6316	Building Maintenance/Supplies
6319	Supplies Maintenance of Equipment/Appliances
6317	Grounds Maintenance/Supplies
6321	Textbooks (new, lost, repair)
6325	Magazines/Periodicals (Library)
6329	Reading Materials, Library Books/Media/Videos
6339	Testing Materials (District Wide)
6399	General Supplies

PURCHASED/CONTRACTED SERVICES

6219	Professional/Consultant Services
6221	Staff Tuition Higher Education
6239	Services by ESC Region 20
6249	Contract Maintenance/Repairs
6255	Utilities – Water
6256	Utilities – Telephone/Facsimile/Telecommunications
6257	Utilities – Electricity
6258	Utilities – Gas (natural) for Heating/Cooling
6269	Rentals (building, space, equipment)
6299	Non-Professional & Misc. Contracts

OTHER OPERATING COSTS

6411	Travel & Subsistence Employees Only
6412	Transportation-Students (Non-Yellow Buses only)
6413	Stipends to non-employees for participation in activity
6417	Local Mileage
6419	Travel & Subsistence to non-employees (parents etc.)
6429	Insurance- (Liability) District Wide
6494	Student Field Trips/Travel/Transp. (Yellow Buses only)
6499	Other Cost (awards, graduation, bids, new ads, food/refreshments for students/school meetings etc.)

CAPITAL OUTLAY

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

PROGRAM INTENT CODES

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