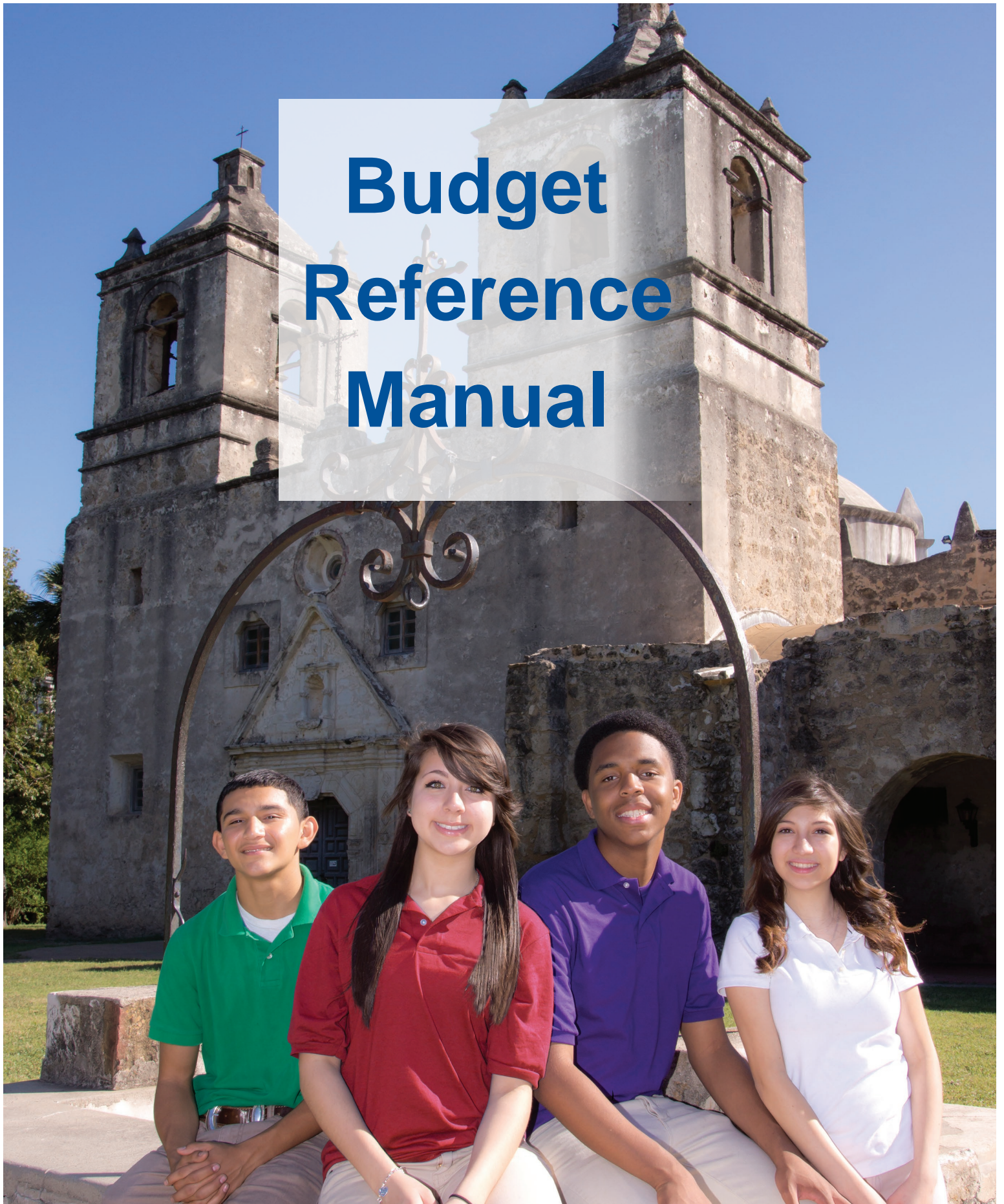


Budget Reference Manual



San Antonio Independent School District
514 W. Quincy Street, San Antonio, Bexar County, TX 78212 • www.saisd.net

Budget Reference Manual

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INTRODUCTION

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

Throughout this manual, we have tried to use the definitions provided by the Texas Education Agency (TEA) and implemented the most recent changes as noted in the Financial Accountability System Resource Guide (FASRG), Update 15. Such changes are in bold and have the effective date noted next to it. However, for a quick look at the latest changes, refer to the section “What’s New?” which contains a list of the code changes.

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

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Our office is located at 514 W. Quincy and our phone number is 210-554-8680. We are committed to providing you any assistance you need in managing your budget.

We welcome any suggestions or comments on how we can improve this manual. Please send your feedback to Amorales8@saisd.net.

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

WHAT'S NEW?

The following changes are effective July 1st. The changes below supersede any previous guidelines.

NO FISCAL YEAR BUDGET CODE SEGMENT

- ✓ Frontline does not use the 1-digit fiscal year code.
- ✓ The “Program Year” field (4-digits) is used in place of the “Fiscal Year” field, but it is not part of the budget code string.

NEW BUDGET CODE MUST BE REQUESTED FIRST

- ✓ All budget codes used in a BCR must already be ACTIVE (exist in Frontline).
- ✓ Any *NEW* budget code must be requested to be set-up BEFORE submitting a BCR.

ALL BCRs are now ONLINE ONLY

- ✓ There are no more paper BCRs.
- ✓ Your BCR will be submitted online through “Maintenance Tab” or through “Import Budget Change” tab.

BUDGET ACCOUNTS are OPPOSITE of what we saw in iTCCS

- ✓ In **iTCCS**, we saw:
 - “Appropriations” as negative numbers
 - Available “Budget Balance” as a negative number and
 - “Estimated Revenue” as a positive number
- ✓ In **FRONTLINE ERP**, we see:
 - “Budget” as a positive number
 - Available “Budget Balance” as a positive number and
 - “Estimated Revenue” as a negative number

BUDGET CODES THAT HAVE CHANGED

- ✓ Online training and webinars are now coded to 6411 instead of 6499.

PLEASE COMPLETE THE REQUEST FORM WITH THE BUDGET CODE THAT NEEDS TO BE CREATED AND EMAIL THE FORM TO THE BUDGET OFFICE.

NEW ACCOUNT CODE REQUEST - FRONTLINE								CAMPUS or DEPARTMENT ORG CODE	803
Please email completed form to Planning & Budget Department:								REQUESTOR NAME	John Doe
Please submit to:				aramirez8@saisd.net				REQUEST DATE	6/28/21
In email subject line, please type:				NEW ACCOUNT CODE					
FOR PROGRAM FUND ACCOUNTS ONLY NOT REQUIRED FOR 1XX, 240, 461, 5XX, 6XX, 865 Funds								For New Account requests up to 10 codes, please allow 2 business days for completion. (Large requests will take additional time)	
EFFECTIVE DATE				7/1/2021					
EXPIRATION DATE				6/30/2022				Only accounts with one fund number should be on each request.	
Fund	Fnc	Obj	S-Obj	Org	PIC	Proj	Proj Year	ACCOUNT DESCRIPTION	
199	13	6399	00	876	99	803	2022	SUPPLIES & MATERIALS - EXT LEARNING	
199	21	6411	00	805	99	803	2022	TRAVEL - ACADEMIC PROGRAMS	
199	21	6411	00	886	99	803	2022	TRAVEL - SPECIAL EDUCATION	

ACCOUNT CODE STRUCTURE

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

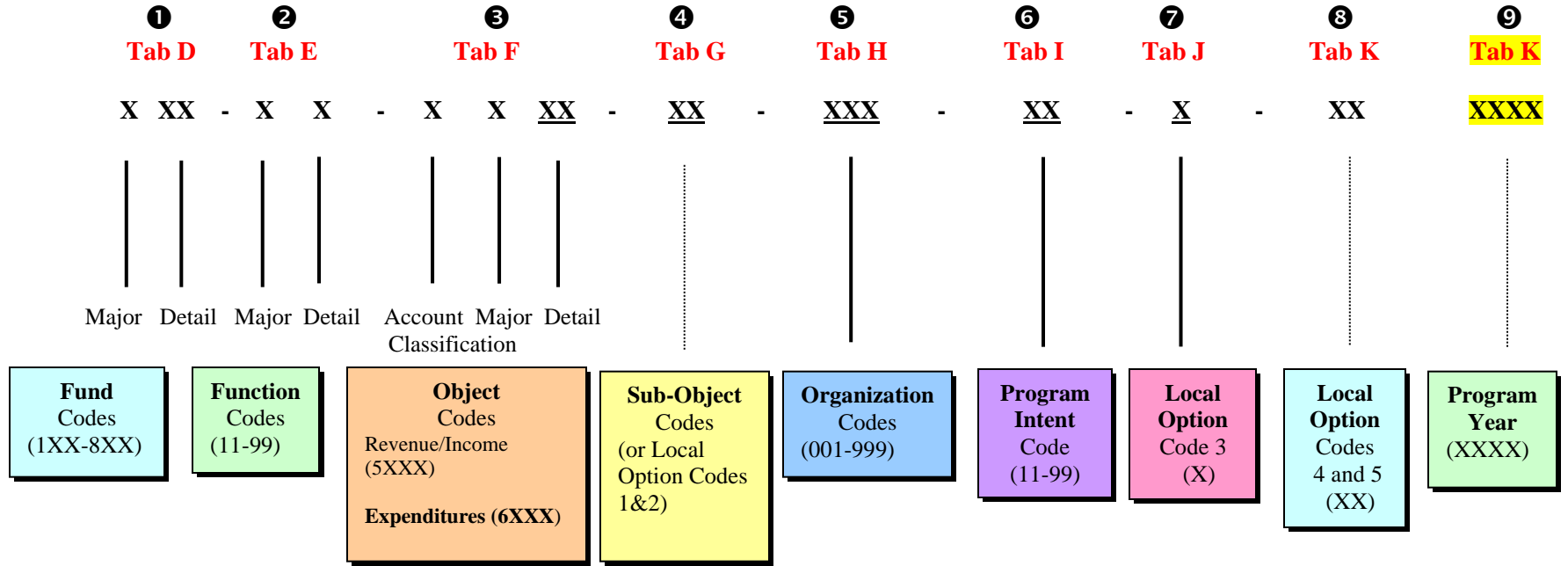
The account code structure consists of nineteen-digit codes plus the program year and is divided into nine sections.

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

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

DIAGRAM # 1

ACCOUNT CODE STRUCTURE



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

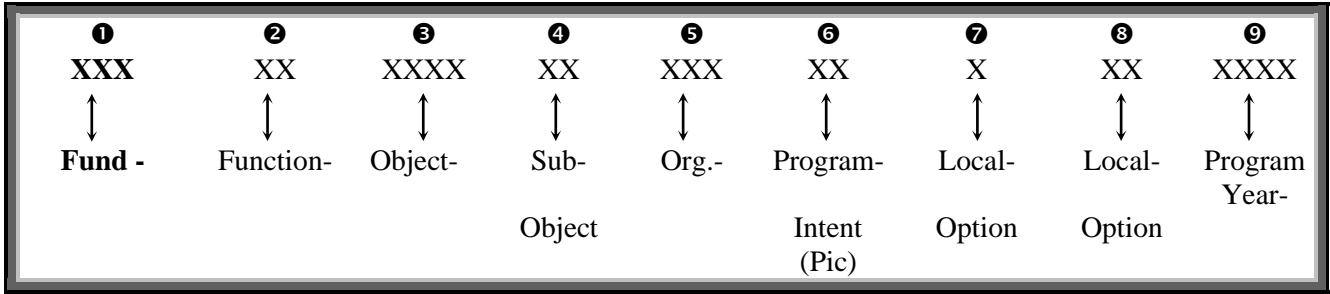
..... Indicates a code that may be used at local option

FUND CODES

BASIC SYSTEM CODE COMPOSITION

As discussed earlier, the account code structure is comprised of nineteen-digit codes plus the program year that are divided into nine sections.

The Account Code Structure

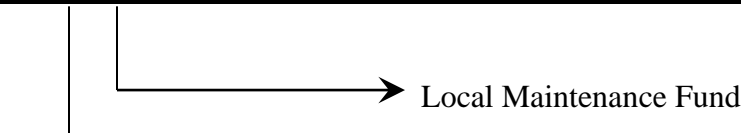
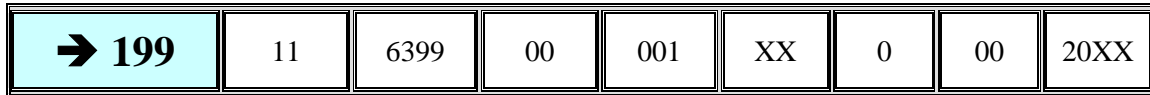


To simplify the understanding of the code structure, this manual will provide a definition and an example of each section as it applies to this district. Let's begin by reviewing section # 1, **Fund Code**.

Fund Code

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

1 → FUND CODE EXAMPLE



Fund Codes (1XX – 8XX)

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	Program Intent	Local Option	Local Option	Program Year
→ 199	11	6399	00	001	XX	0	00	20XX
Code Description: Local Maintenance Fund (199) Instructional Supplies at Brackenridge H.S.								

FUND CODES (revised 01/2022)

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

GENERAL FUND

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

Fund	Title	Fund	Title
162	Transportation	178	Projects Forwarded
163	State Bilingual	179	PO's Forwarded
164	State Compensatory	195	Trust Fund
165	Gifted & Talented	196	Charter Partnerships
167	Career and Technology	197	TRE 21 st Century Classrooms
168	Special Education	198	TRE 21 st Academic & Afterschool
173	Student Attendance Incentive	199	Local Maintenance
177	Magnet Schools		

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
203	Tx. Volkswagen Environ. Mitigat.	225	IDEA-B Preschool (Spec. Ed)
205	Head Start Program	226	IDEA-B Discretionary Deaf
206	McKinney-VENTO Homeless ED.	240	Food Services
208	School Transformation	244	Federal Vocational Basic Grant (Carl D. Perkins)
211	ESEA Title I Part A, Regular	245	Title I Priority & Focus
212	ESEA Title I Part C, Migrant	255	Title II Part A, TPTR
213	Jobs & Education for Texans	263	Title III Part A, LEP
214	Title III Part A- Immigrant	266	ESSER Grant
215	ESEA Title I Part D, Delinquent Prg	276	Teacher Incentive Fund (TIF)
216	Title IV Part A, SSAEP	282	ESSER Grant
218	GT Visual Arts & Leadership	285	COPS Office School Violence Prevention
220	Adult Basic Ed. (Federal)	287	Consolidated Admin Fund
223	TANF- Region 20	290	Campus Victims Assistance
224	IDEA-B Formula (Spec. Ed)		

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.

	Title	Fund	Title
340	IDEA-C ECI	386	State Deaf Education
381	Adult Basic Ed. (State)	389	E-Rate Classroom Connectivity Grant
385	Visually Handicapped		

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

FUND CODES (revised 01/2022)

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.

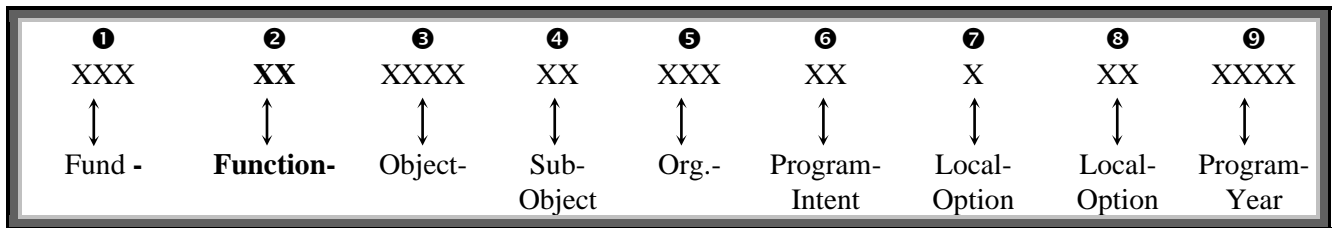
Fund	Title	Fund	Title
425	P-Tech Success	471	San Antonio Foundation of Excellence in Education
429	P-Tech & ICIA Planning & Implem.	478	After School Challenge
430	School Safety & Security	490	Network Principal Initiative- Bloomberg
435	State Deaf	491	Continuous Improvement of School in SA
461	School Activity Fund	493	Project Lead the Way- Whittier Academy
470	Strategic Initiatives Fund	498	Project Lead the Way- Harris Academy

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

FUNCTION CODES

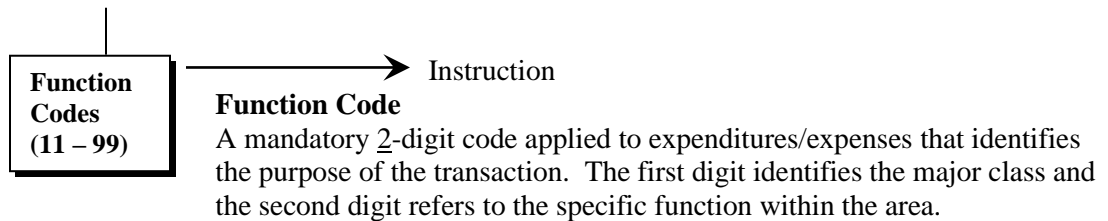
A function code (**number 2 in the Code Structure**) represents a general operational area in a school district and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students. For example, in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

The Code Structure



2 → FUNCTION CODE EXAMPLE

199	→ 11	6399	00	001	XX	0	00	20XX
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Example:

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

BUDGET CODE EXAMPLE

Fund	Function	Exp/Object	Sub-Object	Org/Dept	Program Intent	Local Option	Local Option	Program Year
199	→ 33	6399	00	001	99	0	00	2022
Code Description: Local Maintenance Fund <u>Health</u> Supplies at Brackenridge High School								

FUNCTION CODES

Major Functions:

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

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

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

The following pages describe each function.

FUNCTION CODES

10 INSTRUCTION and INSTRUCTIONAL-RELATED SERVICES

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

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

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

20 INSTRUCTIONAL and SCHOOL LEADERSHIP

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

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

FUNCTION CODES

30 SUPPORT SERVICES – STUDENT (Pupil)

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

Function	Title & Description
31	<p>Guidance, Counseling & Evaluation Services</p> <p>This function incorporates those activities, which have as their purpose assessing and testing pupils' abilities, aptitudes, and interests; counseling pupils with respect to career and educational opportunities, and helping them establish realistic goals. It covers placement services and testing materials for standardized tests. Do not include testing materials for student tests developed and administered by teachers.</p>
32	<p>Social Work Services</p> <p>This function encompasses those activities related to promoting and improving school attendance of students.</p> <ul style="list-style-type: none"> • Investigating and diagnosing student social needs arising out of the home, school or community. • Casework and group work services. • Promoting modification of the circumstances surrounding the individual student which are related to his or her social needs. (This includes referrals to and interaction with other governmental agencies.)
33	<p>Health Services</p> <p>This function embraces the area of responsibility to provide health services, which are not a part of direct instruction.</p>
34	<p>Student (Pupil) Transportation</p> <p>This function covers the cost of providing management and operational services for regular school bus routes.</p>
35	<p>Food Services</p> <p>This function encompasses activities, which have as their purpose the management of the food services program of the school or school system.</p>
36	<p>Extracurricular Activities</p> <p>This function is used for expenditures/expenses for school sponsored activities during or after the school day that is not essential to the delivery of services for function 11, function code 20 series or other function 30 series. This function includes athletics, drill team, UIL, cheerleading, etc.</p>

FUNCTION CODES

40 ADMINISTRATIVE SUPPORT SERVICES

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

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

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	<p>Facilities Maintenance and Operations</p> <p>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.</p>
52	<p>Security & Monitoring Services</p> <p>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. Use this function for the Annual Raptor charges.</p>
53	<p>Data Processing Services</p> <p>This function is used for expenditures for data processing services, whether in-house or contracted.</p>

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	<p>Community Services</p> <p>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.</p>

FUNCTION CODES

70 DEBT SERVICE

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

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

80 CAPITAL OUTLAY

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

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

90 INTERGOVERNMENTAL CHARGES

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

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

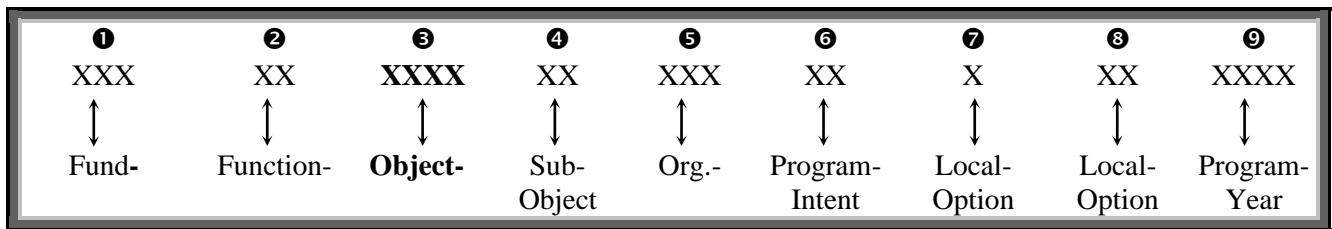
OBJECT CODES

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

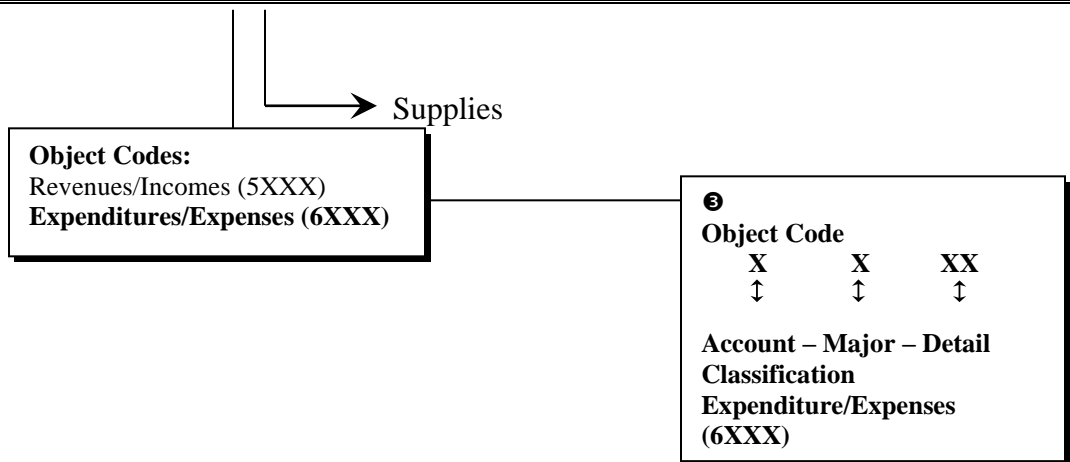
An expenditure/expense account identifies the nature and object of an account, or a transaction. The school district’s accounting records are to reflect expenditures/expenses at the most detail level, as depicted in the chart of accounts (4-digits, **number 3 in the Code Structure**) for accounting and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

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

The Code Structure



3 → OBJECT CODE EXAMPLE



OBJECT CODES

BUDGET CODE EXAMPLE

Fund	Function	Exp/Object	Sub-Object	Org/Dept	Program Intent	Local Option	Local Option	Program Year
199	11	→ <u>6399</u>	00	001	11	0	00	2022
Code Description: Local Maintenance Fund <u>Instructional Supplies</u> at Brackenridge H.S.								

Example: 199-11-6399-00-001-11-000 2022 (Teaching supplies)

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

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

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

OBJECT CODES

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

6100 PAYROLL COSTS

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

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

OBJECT CODES

6100 PAYROLL COSTS

Object Code	Title & Description
6129	<p>Salaries for Support Personnel</p> <p>This code is used to classify salaries or wages for support personnel. Paraprofessional and classified salaries entered by the Budget Office on the basis of personnel unit allocation and classification provided by the department head on the authorized staffing budget worksheets.</p>
6130	<p>Employee Allowances</p> <p>Employee allowances are amounts paid to employees for which the employee is not required to render a detailed accounting.</p>
6139	<p>Employee Allowances</p> <p>This code is used to classify allowances paid to compensate employees for costs incurred for which the employee is <u>not required</u> to render a detailed accounting. This includes travel/automobile allowance, phone allowance and uniform allowance.</p>
6140	<p>Employee Benefits</p>
6141	<p>Social Security/Medicare</p> <p>This code is used to classify expenditures/expenses required to provide employee benefits under the Federal Social Security program. This excludes employee contributions.</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.</p>

OBJECT CODES

6100 PAYROLL COSTS

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

OBJECT CODES

6200 PURCHASED AND CONTRACTED SERVICES

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

Object Code	Title & Description
6210	<p>Professional Services</p> <p>This code is used to classify expenditures/expenses for professional services rendered by personnel who are not on the payroll of the school district, including all related expenses covered by the professional services contract.</p>
6211	<p>Legal Services</p> <p>This code is used to classify fees, associated travel and other related costs for legal services. However, legal fees, associated travel and other costs related to the collection of taxes are to be classified in account 6213, Tax Appraisal and Collection. Delinquent tax collection fees that are charged as “costs” to the taxpayer and paid to an attorney are to be treated as a liability in account 2110, Accounts Payable, not as an expenditure.</p>
6212	<p>Audit Services</p> <p>This code is used to classify fees, associated travel, and other related costs for audit services.</p>
6213	<p>Tax Appraisal and Collection</p> <p>This code is used to classify fees, associated travel, and other related costs for the appraisal of property and the collection of taxes, including attorney fees directly related to the collection of taxes. This account is also to be used by the school district to record it’s pro rata share of the administrative cost of the Consolidated Taxing District. Delinquent tax collection fees that are charged as “costs” to the taxpayer and paid to an attorney are to be treated as a liability in account 2110, not as an expenditure. This code is only to be used in the General Fund.</p>
6214	<p>Lobbying</p> <p>This code is used to classify fees, associated travel and other related costs for lobbying services.</p>
6217	<p>Professional Services- Medical & Health Care Services ONLY</p> <p>This code is used to classify Medical & Health Care Services to include:</p> <ul style="list-style-type: none"> Ambulance Services Doctors, dentists, and optometrists For-profit hospitals Lab services Private duty nurses Psychiatrists, psychologists Rehabilitation centers Therapists

OBJECT CODES

6200 PURCHASED AND CONTRACTED SERVICES

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

OBJECT CODES

6200 PURCHASED AND CONTRACTED SERVICES

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

OBJECT CODES**6200 PURCHASED AND CONTRACTED SERVICES**

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

OBJECT CODES

6300 SUPPLIES AND MATERIALS

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

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

OBJECT CODES

6300 SUPPLIES AND MATERIALS

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

OBJECT CODES

6300 SUPPLIES AND MATERIALS

Object Code	Title & Description
6339	<p>Testing Materials</p> <p>This code is used to classify expenditures/expenses for testing materials including test booklets. This code must be used with a Function 11, 31, or 61.</p>
6340	<p>Food Services</p> <p>These expenditure object codes are used to classify supplies and materials for the operation of the food service program of the school district. Also included are items for sale through vending machines, school stores, etc., that are not related to the regular food service programs. These items for resale are classified in Function 36, Extracurricular Activities.</p>
6341	<p>Food (<i>Used only by the Food Services Program</i>)</p> <p>This code is used to classify expenditures/expenses for food, including related costs such as transportation, handling, processing, etc. (<i>Do not use this code for refreshments. Use code 6499 for refreshments</i>)</p>
6342	<p>Non-Food (<i>Used only by the Food Services Program</i>)</p> <p>This code is used to classify expenditures/expenses for non-food items such as napkins, straws, brooms, etc.</p>
6343	<p>Items for Sale</p> <p>This code is used to classify expenditures/expenses for such items as soft drinks, food, or other goods to be sold through vending machines, school stores, etc., not related to the regular food service program.</p>
6344	<p>USDA Donated Commodities (<i>Used only by the Food Services Program</i>)</p> <p>This code is used to classify the costs of commodities. Expenditures/expenses in this account should agree with the revenue realized in account 5923, USDA Donated Commodities for school district that utilize the General Fund or Special Revenue Fund. For school districts utilizing an Enterprise Fund, non-operating revenue account 7954, USDA Donated Commodities is to be used.</p>
6349	<p>Food Services Supplies (<i>Used only by Food Services Program</i>)</p> <p>This code is used to classify miscellaneous food service supplies not specifically defined elsewhere.</p>
6390	<p>Supplies & Materials – General</p> <p>These expenditure object codes are used to classify general supplies and materials.</p>

OBJECT CODES

6300 SUPPLIES AND MATERIALS

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

6400 OTHER OPERATING COSTS

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

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

OBJECT CODES

6400 OTHER OPERATING COSTS

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

OBJECT CODES

6400 OTHER OPERATING COSTS

Object Code	Title & Description
6420	<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>
6429	<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>
6430	<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>
6439	<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>
6490	<p>Miscellaneous Operating Costs</p> <p>These codes are used to classify expenditures/expenses for operating costs not mentioned above.</p>

OBJECT CODES

6400 OTHER OPERATING COSTS

Object Code	Title & Description
6491	Statutorily Required Public Notices
6493	<p>Payments to Member Districts of Shared Services Arrangements</p> <p>This code is used to classify expenditures/expenses for amounts paid to a member district of a shared services arrangement in which the school district is a participant. The expenditure is to be classified in Function 93, Payments to Fiscal Agent/Member District of Shared Services Arrangements.</p>
6494	<p>Reclassified Transportation Expenditures/Expenses</p> <p>This code is to identify expenditures/expenses for transportation costs other than those incurred for the purpose of transporting students to and from school. Expenses from various expenditure object codes for salaries, fuel, etc. in Function 34 (Student Transportation) should be reclassified to this expenditure object code with the appropriate function assigned. Examples of such costs include those associated with field trips (Function 11) and Extracurricular activities (Function 36). Identification of the costs of transporting students for any purpose other than to and from school is required under Section 34.010, TEC (Texas Education Code).</p>
6495	<p>Dues</p> <p>This code is used to classify expenditures/expenses for dues paid to clubs, committees, or other organizations. Examples of such organization dues are:</p> <ul style="list-style-type: none"> • TASA • TASP • TASB • Lions and Rotary Club • Local chambers of commerce, etc. <p>* This does not include registration fees associated with attending conferences or seminars. These are coded to 6411.</p>
6499	<p>Miscellaneous Operating Costs</p> <p>This code is used to classify expenditures/expenses for all other operating costs not mentioned above. This account includes:</p> <ul style="list-style-type: none"> • Fees (not associated with travel) • Awards • Bid Notices • Graduation Expenses • Food/refreshments for school-related meetings • Newspaper advertisements, etc.

OBJECT CODES**6500 DEBT SERVICE**

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

Object Code	Title & Description
6510	Debt Principal These expenditure object codes are used to classify all expenditures to retire debt principal in Function 71 , Debt Services.
6511	Bond Principal This code is used to classify expenditures to retire the principal of bonds.
6512	Capital Lease Principal This code is used to classify expenditures to retire the principal of long-term capital leases.
6513	Long-Term Debt Principal 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.
6520	Interest Expenditures/Expenses These expenditures object codes are used to classify all interest expenditures/expenses in Function 71 , Debt Service.
6521	Interest on Bonds This code is used to classify expenditures/expenses to pay interest on bonds.
6522	Capital Lease Interest This code is used to classify expenditures/expenses to pay interest on capital leases.
6523	Interest on Debt This code is used to classify expenditures/expenses to pay interest on debt.
6529	Interest Expenditures/Expenses This code is used to classify expenditures/expenses to pay interest not specified elsewhere.

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

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

Object Code	Title & Description
6610	Land Purchase and Improvement These expenditure object codes are used to classify the acquisition or major improvement of a school district's land.
6619	Land Purchase and Improvement Fees 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.
6620	Building Purchase, Construction or Improvements These expenditure object codes are used to classify the purchase, construction, or substantial improvement of buildings, and any related fees, including architect fees.
6629	Building Purchase, Construction or Improvements 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.
6630	Furniture & Equipment (Cost of \$5, 000 or more per item) 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 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.
6631	Vehicles 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.

OBJECT CODES (revised 01/2022)

6600 CAPITAL OUTLAY-LAND, BUILDINGS AND EQUIPMENT

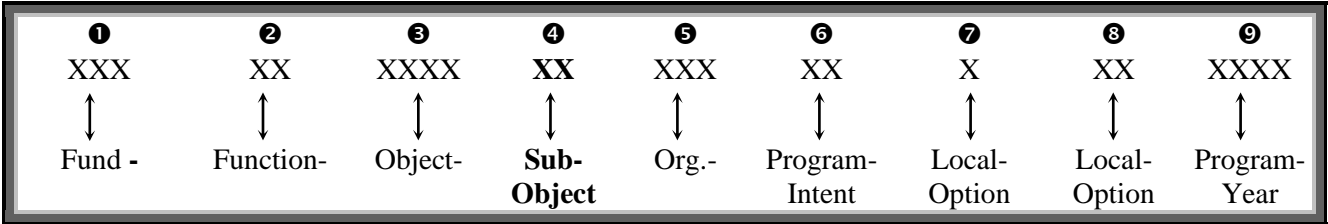
Object Code	Title & Description
6639	<p>Furniture & Equipment Greater than \$5,000</p> <p>This code is used to classify expenditures for all equipment, furniture, technology equipment and capital outlay items having a per unit cost of \$5,000 or more and a useful life of more that one year not classified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

SUB-OBJECT CODES

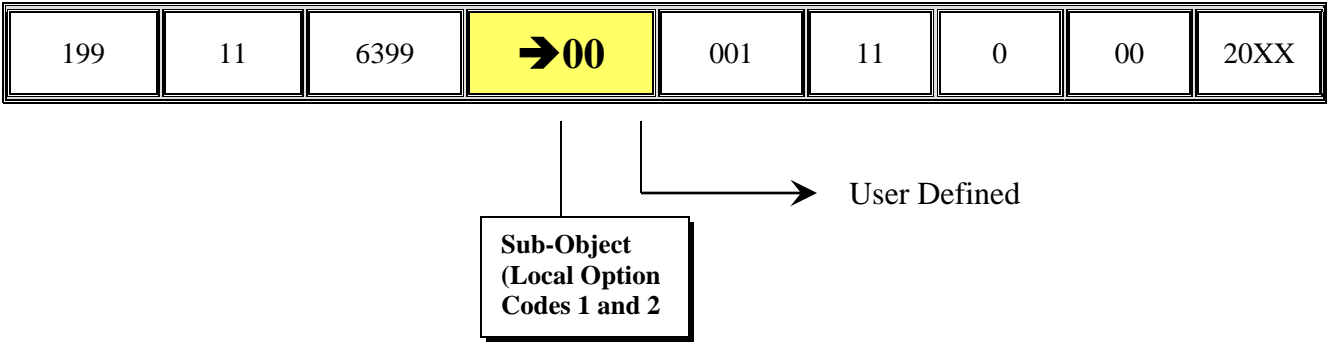
A school district may use the optional codes **1 and 2 (number 4 in the Code Structure)** if there is a need to account for information not otherwise provided in the mandatory chart of accounts. If a school district uses these optional codes, a locally devised chart of account is to be uniformly used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

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

The Code Structure



4 → SUB-OBJECT CODE EXAMPLE



Sub-Object

Optional: Codes 1 and 2

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

BUDGET CODE EXAMPLE

Fund	Function	Exp/Object	Sub-Object	Org/Dept	Program Intent	Local Option	Local Option	Program Year
199	11	6399	→00	001	11	0	00	2022
Code Description: Local Maintenance Fund, Instructional Supplies at Brackenridge High Sch.								

SUB-OBJECT CODES

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

Sub-Object Code *	Title & Description
01	Temporary Help (for full-time vacancies approved by HR)
02	Copier Maintenance
05	Billable Overtime
20	Employer Contribution TRS Care
26	Hot items less than \$5,000 other than Technology (Musical Instruments) *Routes to Fixed Assets for approval <i>Please refer to LI for more information</i>
27	Hot items less than \$5,000 that are Technology (Laptops, CPU's/Servers, Printers, Tablet/eReader, IPAD, Electronic Whiteboards) *Routes to Technology and Fixed Assets for approval <i>Please refer to LI for more information</i>
38	District-Wide Staff Positions
40	Science Supplies
48	Travel/Automobile Allowance
50	STAAR Testing Substitutes for Elementary School
51	STAAR Testing Substitutes for Middle School
52	STAAR Testing Substitutes for High School
62	Multilingual
63	Head Start
65*	Technology Items of any dollar amount not considered Hot Items (Monitors, ELMOS, Scanners, Projectors, IPod Touch, Software, Internal Hard Drive) *Routes to Technology for approval
75	Decathlon/Octathlon
76	Octathlon Coaches Supplemental Salary
77	Magnet Schools
89	Phone Allowance
90	Stipends
95	District Commitments
91-99	Reserved for Budget Enhancements

***Subject to Change**

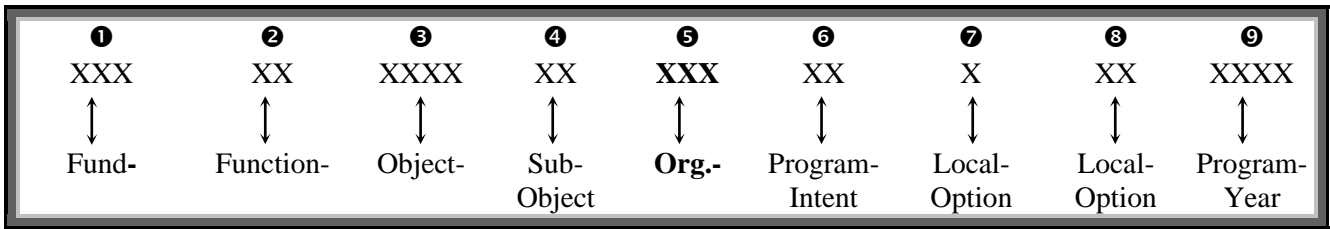
The Budget Office assigns specific **sub-object codes** to the District Enhancements approved by the Board. The enhancements are identified most of the time with the letters **ENH** on each account description. An enhancement may be either a one-time or recurring. A one-time enhancement is approved only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

ORGANIZATION CODES

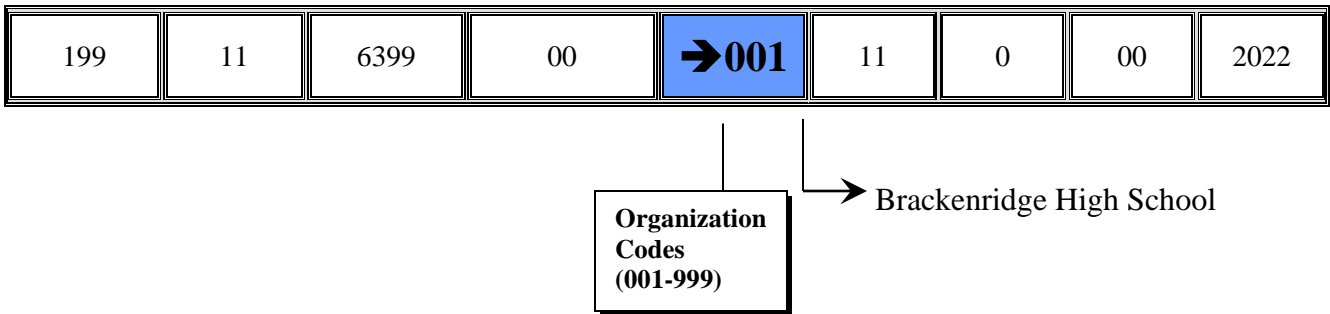
An organization (**number 5 in the Code Structure**) is a group of employees who are obligated to complete a specific responsibility. Usually, an organization has an identifiable leader or an individual who is accountable for the overall completion of the responsibility. There are two (2) distinct types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

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

The Code Structure



5 → ORGANIZATION CODE EXAMPLE



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

BUDGET CODE EXAMPLE

Fund	Function	Exp/Object	Sub-Object	Org/Dept	Program Intent	Local Option	Local Option	Program Year
199	11	6399	00	→001	11	0	00	2022
Code Description: Instructional Supplies at <u>Brackenridge High School</u>								

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 (revised 01/2022)

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

HIGH SCHOOL CAMPUSES

Org. Code	School Name	Org. Code	School Name
001	Brackenridge	022	Travis Early College High School
002	Burbank	023	Young Women’s Early College High School
003	Edison	024	Cooper Academy
004	Fox Tech	025	St. Philip’s College ECHS w/SAISD
005	Highlands	026	Advanced Learning Academy Pk-12
006	Houston	027	CAST Tech
007	Jefferson	028	CAST Med
008	Lanier	030	Texans CAN Academy
010	Estrada Achievement Center DAEP*	064	Brewer Academy
020	Bexar County Juvenile Academy AEP*		

MIDDLE SCHOOL CAMPUSES

Org. Code	School Name	Org. Code	School Name
043	Davis	055	Rhodes
044	Hot Wells**	057	Rogers
047	Harris Academy	059	Whittier
050	Longfellow	060	Poe STEM Dual Language
051	Lowell Academy	061	Tafolla
054	Poe		

* Secondary Special School Campus

** New Organization

AEP = Alternative Education Program

DAEP = Disciplinary Alternative Education Program

ORGANIZATION CODES (revised 01/2022)**PK-8 ACADEMIES**

	School Name	Org. Code	School Name
026	Advanced Learning Academy	138	Irving Dual Language
103	Ball	141	Japhet
106	Beacon Hill	142	M.L. King
107	Bonham	147	Bowden
117	Cotton	149	Margil
118	Crockett	157	Ogden
119	Douglass	160	Riverside Park
120	YWLA @ Page Primary	161	W. Rogers
123	Fenwick	163	Twain Dual Language
124	Forbes	166	Steele Montessori
125	Foster	175	Woodlawn
131	Green	177	Young Men's Leadership Academy
132	Herff	179	Hawthorne
133	Rodriguez Montessori	210	Mission

ELEMENTARY SCHOOL CAMPUSES

Org. Code	School Name	Org. Code	School Name
101	Arnold	146	Lamar
105	Baskin	148	Madison
110	JT Brackenridge	150	Maverick
112	Briscoe	153	Miller
114	Cameron	155	Neal
116	Collins Garden	158	Pershing
121	De Zavala	162	Barkley-Ruiz
126	Franklin	164	Schenck
127	Gates	165	Smith
129	Graebner	168	Stewart (Democracy Prep)
134	Highland Hills	169	Storm
135	Highland Park	172	Washington
136	Hillcrest	174	Wilson
137	Hirsch	176	Woodlawn Hills
139	Huppertz	240	Carroll
143	Kelly	241	Carvajal
144	S. King		

ORGANIZATION CODES (revised 01/2022)

OTHER SCHOOL CAMPUSES

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

EARLY CHILDHOOD EDUCATION CENTERS

Org. Code	Organization Name	Org. Code	Organization Name
242	Knox Early Childhood	245	Nelson Early Childhood
244	Tynan Early Childhood	246	Nelson Early Childhood

AEP = Alternative Education Program
 DAEP = Disciplinary Alternative Education Program

ORGANIZATION CODES (revised 01/2022)

DISTRICT WIDE- ADMINISTRATIVE/INSTRUCTIONAL SUPPORT ORGANIZATIONS ***

Org. Code	Organization Name	Org. Code	Organization Name
198	Special Education- District Wide	350	Title II, Part A, TPTR- District Wide
322	Career & Technology- District Wide	351	Family & Student Support Services- District Wide
323	Bilingual- District Wide	354	GEAR UP Program- District Wide
324	Compensatory- District Wide	355	Adult & Community Education- District Wide
325	Gifted & Talented- District Wide	359	Secondary Initiatives- District Wide
326	Title I- District Wide	360	Educational Services- District Wide
327	Campus Instruction- District Wide***	362	Grants Development- District Wide
328	Title II- District Wide	366	Dyslexia/504- District Wide
329	Title V Part A- District Wide	367	Head Start Program
330	Technology- District Wide	368	Early Childhood Education- District Wide
332	Student Support Services- District Wide	373	Literacy (ELAR) - District Wide
333	Health & PE- District Wide	388	Teen Parenting Services- District Wide
334	Science- District Wide	390	Student Health Services- District Wide
336	Math- District Wide	391	Secondary Initiatives- District Wide
338	Young Women’s Academy- District Wide		
341	Title IV-Safe/Drug Free Schools- District Wide	699	Summer School- District Wide

** New Organization

*** Subject to Change

ORGANIZATION CODES (revised 01/2022)

ADMINISTRATIVE/INSTRUCTIONAL SUPPORT ORGANIZATIONS ***

Org. Code	Organization Name	Org. Code	Organization Name
701	Superintendent’s Office	810	Extended Learning
702	Board of Trustees	815	School Leadership Team 2
703	Tax Costs	821	School Leadership Team 5
725	Governmental & Community Relations	825	School Leadership Team 1
726	Communications	826	School Leadership Team 4
727	Family & Community Engagement	830	Bilingual/ESL/LOTE
728	Internal Auditors	840	School Leadership Team 3
730	Human Resources	841	Human Capital Management
732	Integrated Communications Network	848	State Comp Student Services
735	Employee Benefits, Risk Management & Safety	849	Gifted & Talented Program
741	Planning & Budget	851	Family & Student Support Services
742	Financial Services & Business Operations	855	Adult & Community Education
743	Procurement Services	856	Organizational Learning & Support Services
803	Office of Academics & School Leadership	858	Fine Arts
804	Office of Continuous Improvement	860	Student & Academic Support Services
805	SEAD & Restorative Practices	862	Grants Development, Management & Monitoring
806	Office of Innovation	865	College, Career & Military Readiness
807	Office of Access & Enrollment	866	Dyslexia/RTI/504
808	Operations	867	Migrant
809	Board & Superintendent Services	868	Early Childhood

** New Organization

*** Subject to Change

ORGANIZATION CODES (revised 01/2022)

ADMINISTRATIVE/INSTRUCTIONAL SUPPORT ORGANIZATIONS ***

Org. Code	Organization Name	Org. Code	Organization Name
872	Learning & Compliance Support Services	893	Medicaid - Finance
873	Reading- Language Arts	920	Construction Management (Bond Program)
874	Social Studies	930	Plant Services
875	Curriculum, Instruction & Assessment	932	Plant Services Custodial Services
876	Educational Technology & Extended Learning	933	Plant Services Facilities Maintenance
878	College Readiness & Post-Secondary Initiatives	934	Plant Services MEP Maintenance
880	Mathematics	935	Construction & Development Services
881	Science	941	Central Support Services
883	Health/PE, Safe & Drug Free Schools	945	Data Operations & Services
884	Safety & Security (Police)	947	School Improvement & Federal Programs
885	Transportation	948	SAISD Learning Center (Day Care)
886	Disability & Learning Support Services	950	Information Technology
887	Child Nutrition Services	960	Printing Services
888	School Age Parenting Program	995	Operating Costs – District Wide
889	Athletics	999	Undistributed – District Wide
890	Student Health Services		

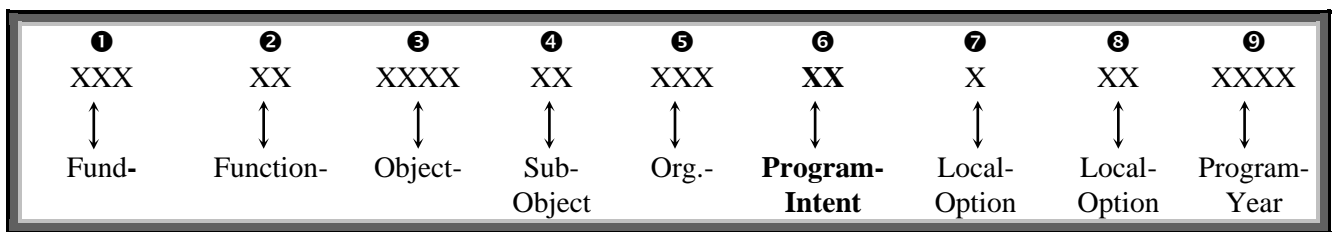
** New Organization

*** Subject to Change

PROGRAM INTENT CODES

A 2-digit code (**number 6 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



6 → PROGRAM INTENT CODE EXAMPLE

199	11	6399	00	001	→ 11	0	00	20XX
-----	----	------	----	-----	------	---	----	------

Basic Educational Services ←

Program Intent Code (11-99)
--

Program Intent Code

Example:

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

BUDGET CODE EXAMPLE

Fund	Function	Exp/Object	Sub-Object	Org/Dept	Program Intent	Local Option	Local Option	Program Year
199	11	6399	00	001	→ <u>11</u>	0	00	2022
Code Description: Local Maintenance Fund Teaching Supplies at Brackenridge H.S. <i>(Program Intent 11 for Basic Education)</i>								

PROGRAM INTENT CODES

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

EXAMPLE:

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

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

PROGRAM INTENT CODES		PROGRAM INTENT DESCRIPTION
199-11-6399-00-003- <u>11</u> -0-00	<u>11</u>	Basic Educational Services
165-11-6399-00-003- <u>21</u> -0-00	<u>21</u>	Gifted and Talented
167-11-6399-00-003- <u>22</u> -0-00	<u>22</u>	Career and Technology
168-11-6112-00-003- <u>23</u> -0-00	<u>23</u>	Services to Students with Disabilities (Sp. Ed.)
164-11-6112-00-003- <u>24</u> -0-00	<u>24</u>	Accelerated Education (Compensatory Ed.)
163-11-6399-00-003- <u>25</u> -0-00	<u>25</u>	Bilingual Education and Special Language Programs
164-11-6399-00-003- <u>26</u> -0-00	<u>26</u>	Non-Disciplinary Alternative Education Program-AEP Services
164-11-6399-00-003- <u>28</u> -0-00	<u>28</u>	Disciplinary Alternative Education Program-DAEP Basic Services
164-11-6399-00-003- <u>30</u> -0-00 211-11-6399-00-003- <u>30</u> -0-00	<u>30</u>	Title I, Part A, School Wide Activities <u>and</u> State Compensatory Education Costs related to Title I School Wide on Campuses with 40% or more Educationally Disadvantaged Students
199-11-6399-00-003- <u>31</u> -0-00	<u>31</u>	High School Allotment
199-11-6399-00-240- <u>32</u> -0-00	<u>32</u>	Pre-K and Head Start Program
168-11-6399-00-112- <u>33</u> -0-00	<u>33</u>	Pre-K- Special Education
164-11-6399-00-112- <u>34</u> -0-00	<u>34</u>	Pre-K- State Compensatory Education
163-11-6399-00-112- <u>35</u> -0-00	<u>35</u>	Pre-K- Bilingual Education
199-11-6399-00-112- <u>36</u> -0-00	<u>36</u>	Early Education
164-11-6399-00-866- <u>37</u> -0-00	<u>37</u>	Dyslexia- General Education Students
199-11-6399-00-865- <u>38</u> -8-77	<u>38</u>	College, Career & Military Readiness
168-11-6119-00-114- <u>43</u> -0-00	<u>43</u>	Dyslexia- Special Education Students IEP
199-36-6119-00-003- <u>91</u> -0-00	<u>91</u>	Athletics and Related Activities
199-23-6399-00-003- <u>99</u> -0-00	<u>99</u>	Undistributed (<i>Not for a specific program.</i>)

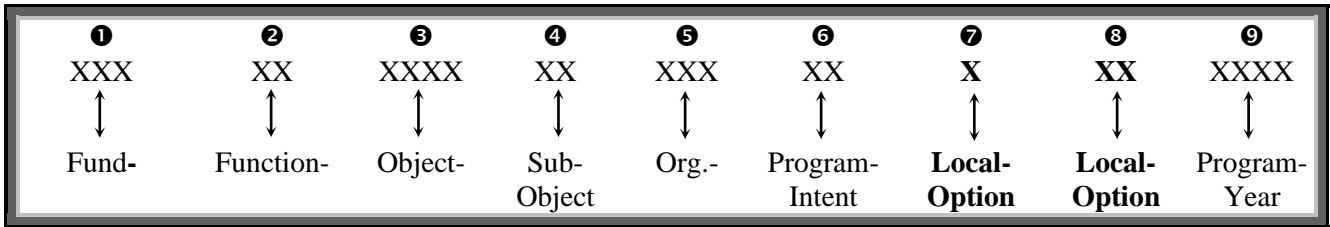
LOCAL OPTION CODES

The use of the last 3-digit codes (19 digits in total plus Program Year) code is mandatory. The local option codes (**number 7 and 8 in the Code Structure**) are used, at the option of the school district to provide needed or desired budget information.

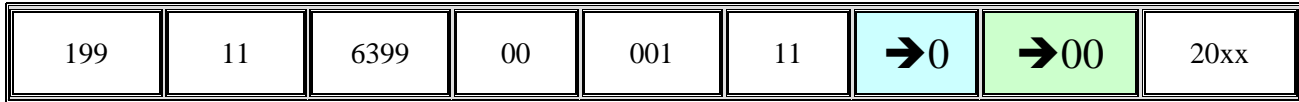
The 18th number within the basic system code composition code is usually a zero.

The **Project Detail Code** 18th and 19th 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

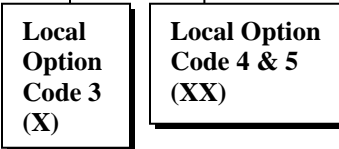


7 & 8 → LOCAL OPTION CODE EXAMPLE



Optional Code 3

A single code that is used at the local option.



Local Optional Codes 4 and 5

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

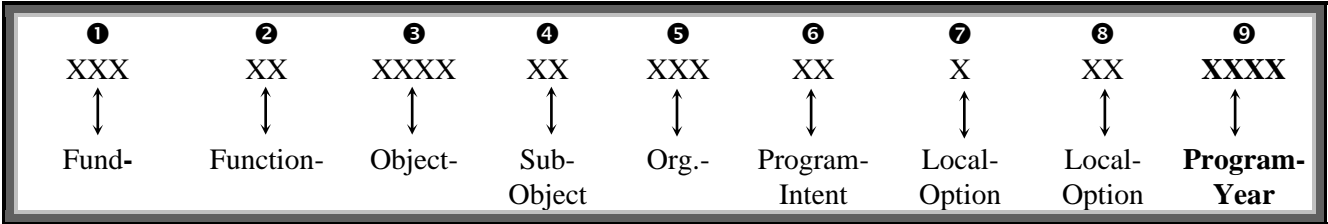
LOCAL OPTION & PROJECT DETAIL CODE EXAMPLE

Fund	Function	Exp/Object	Sub-Object	Org/Dept	Program Intent	Local Option	Local Option	Program Year
199	11	6399	00	001	11	→ <u>0</u>	→ <u>00</u>	2022
Code Description: Local Maintenance Fund, Teaching Supplies at Brackenridge High School								

PROGRAM YEAR

The use of 4-digit (at the end of the budget code) code is mandatory. The local option codes (**number 9**) are used, at the option of the school district to provide needed or desired budget information on the program year.

The Code Structure



9 → PROGRAM YEAR CODE EXAMPLE

199	11	6399	00	001	11	0	00	→2022
-----	----	------	----	-----	----	---	----	--------------

Program Year
(XXXX)

PROGRAM YEAR CODE EXAMPLE

Fund	Function	Exp/Object	Sub-Object	Org/Dept	Program Intent	Local Option	Local Option	Program Year
199	11	6399	00	001	11	0	00	→2022
Code Description: Local Maintenance Fund, Teaching Supplies at Brackenridge High School								

FIXED ASSETS (revised 01/2022)


CATEGORIES OF FIXED ASSETS



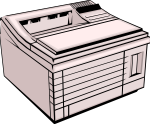

1. Items with a unit cost of \$5,000.00 or more and a useful life estimated at more than one (1) year coded as class object 6639 of the budget code (i.e. a server).
 - a. Object 6639 sub-object 27 remains for routing technology items 5K and over.
 - b. Object 6639 sub-object XX remains for routing all items other than technology items 5K and over.

2. Items classified as “hot items” code as 6399 with specific sub-object of 26 or 27.
 - a. Object 6399 sub-object 26 for musical instruments.
 - b. Object 6399 sub-object 27 for “HOT” items that are technology.





3. Other fixed assets categories as Land (6619), Buildings (6629), Vehicles (6631) will continue to be routed through Fixed Assets.

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 6399-26 BUDGET CODE	
	Musical Instruments/Pianos (Instruments with a per unit cost of 5K or greater should be coded to 6639-26)

“HOT ITEMS” TO BE CHARGED TO 6399-27 BUDGET CODE	
	Computers & Laptops
	Servers (External) (External Servers with a per unit cost of 5K or greater should be coded to 6639-27)
	Computer Printers
	Tablet/eReader/I-Pad/ I-Pad Mini

FIXED ASSETS

ITEMS TO BE CHARGED TO 6399-65 BUDGET CODE	
	Cameras/ Video Camcorders
	Scanners
	Projectors (Digital, LCD)
	Monitors, Software

If you have a question on items regarding fixed assets, please contact the Fixed Assets Department at 210-224-4886.

BUDGET CHANGE REQUESTS

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

Two types of BCR submissions are available.

1. **Budget Change Request Import Template (Exhibit 1).** The primary uses for this form is to set-up a new grant or when multiple budget codes will be entered. The eForm was created to help reduce the time and effort involved when preparing a budget change request.

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

Remember unless a new grant is being set-up or you do not plan to enter large amount of data for either the Increase or Decrease sections, then simply use the BCR Import Template (Exhibit 1).

2. **Online Budget Change Request Import (Exhibit 2).** This option is a more convenient way of getting a large BCR approved. It is a faster way of being able to put in the Frontline system and tracking the approval process.

3. **Online Budget Change Request (Exhibit 3).** The process by which funds are moved from one account to another after the budget has been adopted.

eForms may be found on our school district's website at: <https://www.saisd.net/page/budget-home>

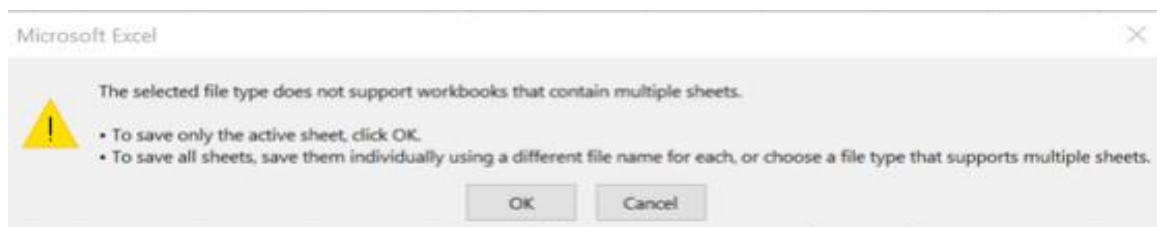
Exhibit 1 Budget Change Request Import Template

The screenshot displays the Microsoft Excel interface for a Budget Change Request (BCR) Import Template. The ribbon at the top includes File, Home, Insert, Draw, Page Layout, Formulas, Data, Review, View, Automate, and Help. A search bar is located in the top right corner. The formula bar shows the formula $=SUM(K4:K234)$. The spreadsheet grid shows columns A through M. Row 1 is a header for the budget change request, with columns A through H labeled 'BUDGET CHANGE REQUEST - FRONTLINE', column I labeled 'TOTALS:', column J labeled '0.00', column K labeled '0.00', and column L labeled '0.00'. Row 2 contains sub-headers: 'INCREASE BUDGET' and 'INCREASE EST. REV' under 'Increase', 'DECREASE BUDGET' under 'Decrease', and 'BALANCED' under 'Description'. Row 3 contains the main headers: 'Fund', 'Fnc', 'Obj', 'S-Obj', 'Org', 'PIC', 'Proj', 'Proj Year', 'Increase', 'Decrease', and 'Description'. The spreadsheet is currently empty, with rows 4 through 36 available for data entry. The bottom status bar shows 'Workbook Statistics' and 'BCR Import Template - Save CSV'.

Exhibit 1 BCR Import Template (Continued)

Budget Change Request Import Template

- Budget expenditure codes will be entered in the “Increase” or “Decrease” columns
- Estimated Revenue codes (for new grant set-up) will be entered in “Increase” column along with Budget.
- The box in column M must be \$0 for BCR to be balanced. (K & L do not need to match)
- Budget codes must exist in Frontline for import to be successful.
- The import file must be a Microsoft Excel Comma Separated Value (.csv) format file.
- This template is in Microsoft Excel Worksheet format. (Save file in Excel before saving in CSV format)
- When you have all the budget codes and amounts needed for your import:
 1. Verify that the totals at the top are balanced; cell M1 should be 0.00
 2. Check how many rows you used and subtract 3- make note of this number
 3. Go to the first tab “BCR Import Template- Save CSV”
 4. Click on the first row, columns A thru D (cells A1, B1, C1, D1)
 5. Hover the cursor over cell D1, bottom right corner until you see a bold + sign
 6. Click on + sign and drag it to the number of rows from step 1 above
 7. Click on the File at the top and select “Save As”
 8. Browse for the folder you want to save it in your computer and give the file a different name
 9. Select CSV(comma delimited) (*.csv) file format from “Save as Type” drop down list
 10. Click “Save”
- You will get this pop up message:



- Click OK
- If you don't get this message, you are probably not saving the file as CSV. Please note on warning above that CSV files do not support multiple sheets (tabs). Your CSV Import file will only have one tab and all the formulas will be overridden. This is the correct formatting that Frontline will accept the Import file.
- Please be sure to select the correct file when importing into Frontline CSV format: Microsoft Excel Comma Separated Value (.csv)

Exhibit 2 Online Budget Change Request Import

Importing Budget Changes

You can use the Import Budget Change tab to import budget change data from a CSV spreadsheet into Frontline ERP.

The screenshot displays the 'Budget Change Request Import' interface. At the top, there are tabs for 'Budget Change Requests', 'Maintenance', 'History', and 'Import Budget Change'. Below the tabs is a form with the following fields:

- Post Date:** A date picker field.
- Description:** A text input field with a character limit of 60 (60 max).
- Justification:** A text input field with a character limit of 500 (500 max).
- File Name:** A file upload button labeled 'Choose File' and a status indicator 'No file chosen'.

An 'Import' button is located to the right of the file upload section. Below the form is an 'Errors' section with a table header containing 'Line Number' and 'Message'. The status shows '0 Records'. At the bottom of the interface, there is a footer with the text: 'Last log in: 01/27/2022 at 10:52 AM by 101112858 | Support code: BudgetChangeRequestImport.jsp'.

Spreadsheet Requirements

To import a spreadsheet into the Request Budget Change, the file must be in CSV format and must contain the following columns:

- Column A: Account strings for Increase and Decrease amounts (must include the delimiter)
- Column B: Year field for Increase and Decrease amounts (if it is a program fund account)

If the account is a fiscal year fund account, you do not need to enter the year.

- Column C: Amount field for Increase
- Column D: Amount field for Decrease



Caution

No commas (,) can be included in any spreadsheet column. Numeric values in the Amount columns must not use a separator to indicate thousands (for example, the value must be 15000 instead of 15,000).

Exhibit 2 Online BCR Import (Continued)

Importing a Spreadsheet

To import a spreadsheet:

- Enter the **Post Date** or select it from the calendar.
- Enter a **Description** for the imported data.
- Enter a **Justification** for the import.
- In the File Name field, click the **Choose File** button to navigate to the file system location of the spreadsheet. Click the **Open** button in the file dialog box when you have located the file.
- Click the **Import** button to import the .CSV file.

The screenshot shows the 'Budget Change Request Import' web interface. At the top, there are navigation tabs: 'Budget Change Requests', 'Maintenance', 'History', and 'Import Budget Change'. Below the tabs is a dropdown menu labeled 'Import'. The main form area contains several fields: 'Post Date' with a calendar icon and the value '06-15-2021'; 'Description' with the value 'Art Supplies' and a character count of '48 (60 max)'; 'Justification' with the value 'Art supplies for all Elementary campuses' and a character count of '460 (500 max)'; and 'File Name' with a 'Choose File' button and the text 'No file chosen'. A blue 'Import' button is located to the right of the 'File Name' field. At the bottom of the form, there is an 'Errors' section with a '0 Records' indicator and a table with columns for 'Line Number' and 'Message'.

Exhibit 2 Online BCR Import (Continued)

- If needed, make any necessary modifications.
- Drop or upload any necessary attachments.
- Click on **Save** to record any progress made to the BCR Import.
- Click on the **Submit** button to submit the BCR for approval.

Budget Change Request Details

Request ID: 65
 Date: 06-15-2021
 Description: Art Supplies
 Justification: Art supplies for all Elementary campuses
 Amount: \$2,000.00
 Unreconciled Amount: \$0.00

Decrease Accounts

Account	Balance	Amount	Percentage
199-41-6399-00-741-99-C.OV-2021-GF DEPT	\$20,000.00	\$1,600.00	80.00000%
199-41-6411-00-741-99-0.00-2021-GF DEPT	\$21,067.00	\$400.00	20.00000%
		\$2,000.00	100.00000%

Auto Complete: on

Increase Accounts

Account	Balance	Amount	Percentage
199-41-6399-00-741-99-0.00-2021-GF DEPT	\$20,608.00	\$2,000.00	100.00000%
		\$2,000.00	100.00000%

Auto Complete: on

Attachments

Upload

Drop files here
 or use the Upload button to attach, up to 10 MB per file.

Deleted Attachments

Exhibit 3 Online Budget Change Request

Online BCR

- Click the **Request Budget Change** link to view the Budget Change Requests tab.


If you have previously entered a BCR and its status is Approval In Progress, it is displayed on the tab. To search for a previous BCR that has already been approved or denied, use the Budget Request History Search tab.

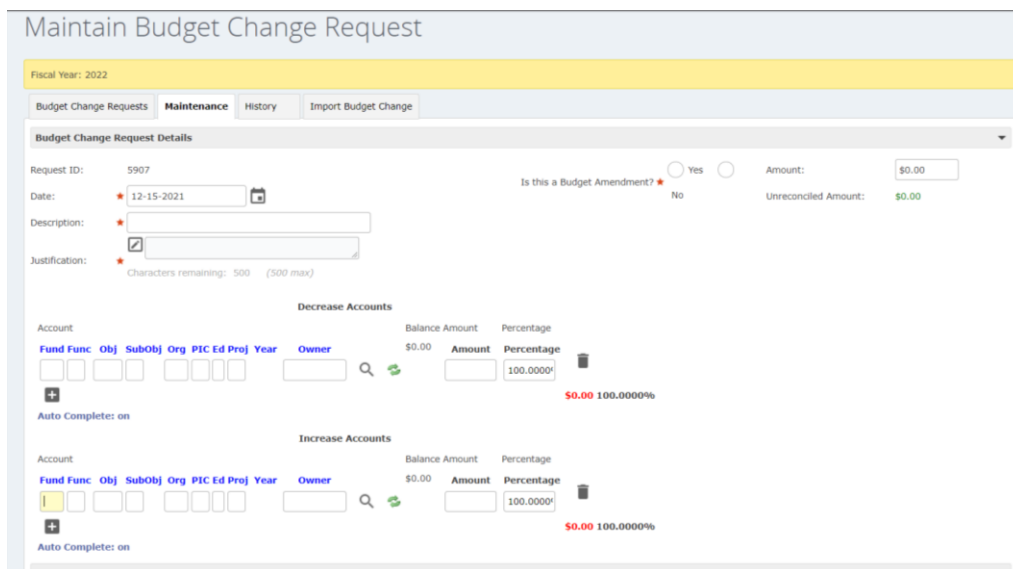
- Click the **Add** button to view the Maintenance tab.

The system generates the Request ID number. This number becomes the Budget Transaction Number when the request is submitted.

- By default, the **Date** is the current date, but you can enter a new date, if necessary.
- Enter a short **Description** for the budget change request.
- Enter the **Justification** for the change request.
- In the **Amount** field, enter the amount to be moved between accounts.

Exhibit 3 Online BCR's (Continued)


- Click the  icons under the Decrease Accounts and Increase Accounts to expand those sections, as shown in the following figure.



- In the **Decrease Accounts** box, enter the General Ledger account number from which to move the amount.

The **Auto Complete** option is "On" by default. When this option is on, the system will use colors to validate the account number as you complete the account element boxes.

If the labels of the element boxes are displayed in orange text, then the system has found too many results to filter and you should complete another element box.

If the labels are displayed in green, you can either continue to complete element boxes or click the  icon to display a list of matching accounts and select one.

If the labels are displayed in red, then you have entered an invalid value in an account element box.

If the system finds one exact match as you are entering an account number, it will automatically complete the remaining element boxes.

If you do not want to use the Auto Complete option, click the **Auto Complete** link to toggle the option "Off".



- Enter the **Amount** to be moved from the decrease account.
- Optional.** If you want to take the amount from the multiple accounts, click the  icon in the Decrease Account section to display an additional row of account element boxes. Enter the account number, the **Amount** for each additional account.
If you use multiple accounts, the amounts for each must add up to the amount you entered in the Amount field for your budget change request details and the percentage for each must add up to 100 percent.

Exhibit 3 Online BCR's (Continued)

- In the **Increase Accounts** box, enter the General Ledger account number to which the amount will be moved.
- Enter the **Amount** to be moved to the increase account.
- **Optional.** If you want to take the amount from the multiple accounts, click the  icon in the Increase Account section to display an additional row of account element boxes. Enter the account number, the Amount for each additional account.
If you use multiple accounts, the amounts for each must add up to the amount you entered in the Amount field for your budget change request details and the percentage for each must add up to 100 percent.
- **Optional.** Use the Attachments panel to add an attachment as necessary.
- You can now click one of these buttons:
 - **Submit.** If you are ready to enter your request, click the Submit button. The Budget Change Request tab shows the status of your submission (for example, “Approval in Progress”). If a budget change request rule was applied to the submission, the rule number and description are displayed in the message.



Once you submit a budget change request, you will not be able to edit it.



If the amounts you enter for account numbers in the Decrease Accounts and Increase Accounts boxes do not match and do not match the amount entered in the Budget Change Request Details, a Confirm box alerts you that the amounts do not reconcile. If you want to proceed with submitting the request anyway, click the **OK** button. If you want to correct the amounts, click the **Cancel** button in the Confirm box and return to the Maintenance tab.

- **Save.** To save your request without submitting it so that you can return to it later, click the Save button. The Budget Change Request tab shows a message that the request has been saved successfully.
- **Cancel.** Click the Cancel button to return to the Budget Change Request tab without saving your request.

Exhibit 3 Online BCR's (Continued)

Editing Budget Change Request

You can only edit budget change requests that have not been submitted.

- Click the budget change request to be modified and click the Edit button to view the Maintenance tab.
- Modify the fields on the Maintenance tab as necessary.

Viewing Previous Budget Change Request Submissions

- From the Budget Change Requests tab, click the History tab to bring it forward.

The screenshot displays the 'Budget Change Request History' interface. At the top, there are tabs for 'Budget Change Requests', 'Maintenance', 'History', and 'Import Budget Change'. The 'History' tab is selected. Below the tabs is a search criteria panel with the following fields: 'Fiscal Year' (set to 2022), 'Status' (dropdown), 'Min Date' (calendar icon), 'Max Date' (calendar icon), and 'Budget Trans #' (text input). There are 'Search' and 'Clear' buttons. Below the search panel is a table with the following columns: 'Fiscal Year', 'Status', 'Description', 'Request Date', and 'Budget Trans #'. The table currently shows '0 Records'. A 'View' button is located at the bottom left of the table area.

- **Optional.** To filter your search results, complete one or more of the following fields in the Search Criteria panel:
 - **Fiscal Year:** The default is the current year.
 - **Status:** Select the status of the budget change request (for example, Denied By Validation Rules).
 - **Min Date:** Enter the minimum date for which the system should search for requests.
 - **Max Date:** Enter the maximum date for which the system should search for requests.
 - **Budget Trans #:** Enter the Budget Transaction number for the request.
- Click the **Search** button to view search results matching your criteria in the Budget Change Requests panel.
- **Optional.** If you want to view a budget change request, select it and click the View button. The Maintenance tab is displayed for the request. Click the Return to History button to go back to the History tab.

Exhibit 3 Online BCR's (Continued)

Budget Change Requests Needing Approval

- Select the Approve Budget Change Requests entry point to view the Budget Change Request Workflow Approval tab with requests awaiting approval.

Selected Position: 9905 Role Name: Analyst

Budget Change Request Workflow Approval Budget History

Approvable Budget Change Request

Approve As: Ramirez, Angelita R (9905)

This approval list was compiled for you on 12-15-2021 13:04.
[Refresh this list](#) with the most current approval candidates?

FY	Budget Trans#	Request Date	Description	Requestor	Organization
2022	5025	11-18-2021	REIMBURSEMENT FOR CHARRETTE MEALS FOR BOND MEETINGS	Neesha Hunt-Mcglown	Construction and Dev Services - 935
2022	5895	12-14-2021	PROFESSIONAL DEVELOPMENT	Mary Jane Segovia	Fox Tech High School - 004
2022	5632	12-08-2021	TRANSFER FUNDS FROM TRAVEL TO MISCELLANEOUS	Mary Jane Segovia	Fox Tech High School - 004

3 Records

View Select All Approve Approve All Deny Notes

By default, the **Approve As** field contains your name. If you are supporting another approver, select his or her name from the drop-down list.

The date and time on which the approval list was last compiled is shown in the upper right corner of the tab. We recommend that you click the **Refresh this list link** to be sure you are viewing the most current approval candidates.



Pro Tip

When you receive an email notification to approve a budget change request, that email includes a direct link to the budget change request. You can use this link to approve the request without logging into Frontline ERP.

DISTRICT GUIDELINES

Software Budget Code Guidelines		
OBJECT CODE	DESCRIPTION	EXAMPLES
6239	Education Service Center	Data Processing Services provided by one of the regional education service centers
6249	Contracted Maintenance & Repairs	Maintenance Agreement Fees (Annual or multi-year) to include tech support, software upgrades and any other services provided in the agreement for District owned software. This should be used if the “maintenance agreement” is optional. We would still have a working copy of the software if this purchase was not made. (If the purchase is giving us “access” to the software, it is a subscription and should be 6399.)
6299	Contracted Services	Professional development relating to previously installed software provided post implementation and pertaining to best practices or software utilization from a content perspective will still be coded to object 6299.
6329	Reading Materials	Electronic or print magazine, newspaper or reference book subscriptions that are placed in a classroom or office that are not controlled by the library. Library books that do not meet the capitalization criteria.
6339	Testing Materials	Includes expense for testing materials and test preparation software and practice exams for all tests including STAAR and TAKS.
6399	General Supplies	Site licenses, single user or web-based software subscriptions with an annual renewal, CDROM disks with computer software, installation and training related to software purchase. Access to online services that includes a vendor providing a service such as test scoring or information tracking. Without this purchase, we would not have access to the software. (Ex: Upgrading a software version such as Excel with no other services, use 6399.) (Professional development provided post implementation pertaining to best practices or software utilization from a content perspective will still be coded to object 6299.)
6639	Furniture & Equipment with a per unit cost of >=\$5,000 and a life of more than 1 year	Software that is owned by the district, in the sense that it could be used indefinitely without the requirement to pay any annual maintenance, subscription or upgrade fees.

DISTRICT GUIDELINES

WHAT IS THE DIFFERENCE BETWEEN CERTAIN OBJECT CODES?

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

OBJECT CODES (Tab F)

Travel & Subsistence (Students ONLY)	6412	Cost of transportation (rental of vans, charter buses and other vehicles), meals, participation fees, lodging, and other expenses associated with students traveling for school sponsored events.
Reclassified Transportation Expenditures (Yellow Buses ONLY)	6494	Expenditures/expenses for transportation costs when using a school bus. Use function 11 for instructional trips. Use function 36 for extracurricular trips.
Dues	6495	Dues paid to clubs, committees, or other organizations. (Does not include employee individual memberships) Examples of organizations are TASA, TASP, TASB, Lions Club, Rotary Club, local chambers of commerce and other associations. This does not include any registration fees associated with attending conferences or seminars, which are coded to account 6411.
Miscellaneous Operating Costs	6499	Awards, UIL fees, Fed Ex shipping fees, Bid Notices, Graduation expenses, Light refreshments for school-related meetings, Newspaper advertisements, etc.
Consulting Services	6291	Services to improve performance through analysis of existing problems and development of future plans.
Miscellaneous Contracted Services	6299	Miscellaneous contracts/services for: Printing , Sports Officials, Spurs Coyote, Story Tellers, Cable Drops, Carpet companies, Shredding companies, Cleaners

WHAT OBJECT CODE DO I USE?

Annual Raptor renewal fee (FUNC 52)	6249	IKON Copier Repairs	6249
Badgeman (Custom products)	6299	Notary/Bonds costs	6429
Barnes and Nobles	6329	Postmaster	6399
Computer Express (repairs only)	6249	Printing Services, Lanier Print Shop, Brackenridge Print Shop, Kinko's	6299
Daisy Tours	6412	San Antonio Zoo, Witte Museum	6412
ESC Region 20 (training/in-service held at Region 20)	6239	Story Telling Invoices	6299
ESC Region 20 services	6239	U-Haul	6269
Fed Ex (shipping charges/fees)	6499	Various Officials	6299
HEB (light refreshments/snacks)	6499	Plain shirts, aprons, shorts etc.	6399
HEB (supplies/hygiene/cleaning)	6399	Custom shirts, aprons, shorts etc.	6299

DISTRICT GUIDELINES

HEB purchases

What is the difference between Supplies and Refreshments?

While using the HEB purchasing card, please be sure to use the appropriate function and object codes. The following examples give a closer look on what function and object code to use for items purchased from HEB.

SUPPLIES AND MATERIALS

FUNCTION	OBJECT	EXAMPLES
11	6399	Expenditures/expenses used for activities that deal directly with interaction between teachers and students. This may include food items for classroom assignments/experiments.
13	6399	Staff development supplies
61	6399	Parent involvement supplies

MISCELLANEOUS OPERATING COSTS/REFRESHMENTS

FUNCTION	OBJECT	EXAMPLES
11	6499	Food/refreshments for school-related functions that deal directly with students. This may include food items for tutoring, award ceremonies etc. Gift cards for student incentive awards.
13	6499	Staff development refreshments for teacher workdays (ONLY USED WITH APPROVED FUNDS, NO 1XX OR 211 FUNDS ALLOWED)
61	6499	Parent involvement refreshments, parent night, parent conferences

Budget Codes not allowed to move money out of:

- Student Field Trips: 199-xx-**6494**-xx-xxx-xx-000
- Science Supplies: 199-11-6399-**40**-xxx-11-000
- Textbooks: 199-11-**6321**-00-xxx-11-000
- Magazines & Periodicals: 199-**12-6325**-00-xxx-99-000
- Library Supplies: 199-**12-6399**-00-xxx-99-000
- Any Salary Code: 1xx-xx-**61xx**-00-xxx-xx-000
- Any Athletic Account: 199-36-6xxx-xx-xxx-**91**-000
- Health Care Supplies: 1xx-**33**-6399-00-xxx-xx-000

DISTRICT GUIDELINES**Fall School Registration/Enrollment Budget Code**

During student registration, staff members may work before their contract start date. Please use the appropriate budget code below on a Supplemental pay form:

- 199-23-6124-**95**-xxx-99-000
Fall School Registration/Enrollment (\$9.25 hourly)

Textbook Inventory Part-Time help Budget Code for all MS & ES

Appropriations are available for Textbook Inventory Assistance for 80 hours total. (40 hours for beginning of school year and 40 hours for the end of the school year) Please use the following budget code on a Supplemental pay form:

- 199-12-6124-02-xxx-99-000
Textbook Inventory Assistance
*** Budget transfers are restricted***

DISTRICT GUIDELINES



Student Attendance Incentive Guidelines

Congratulations! Your campus may be eligible to receive a Student Attendance Incentive Award due to your campus meeting the requirements of this incentive program. Upon receiving notification from Planning & Budget that the funds are available, you may begin to spend these funds using the following guidelines. The award is being placed in a special fund #173 (sub-object 11), and the approved balance (not to exceed \$5 per student) will automatically carry forward from award earned the previous year only. Good luck for the continued success of your campus!

The following are guidelines for award use: *(Guidelines are also in Administrative Procedure F57)*

- ***** NEW *** Student Attendance Incentive award money must be substantially spent in the school year following receipt of the award. Any balance in excess of \$5 per student (in membership from October snapshot) will not be carried forward to the following school year. Please plan purchases EARLY!**
- Decisions for award usage by campus will be determined by Campus Leadership Team (CLT) or an Attendance Incentive Committee comprised of staff, students and parents. Students shall be involved in deciding how the award is used at each campus.
- The Award Expenditure Plan must be presented to the campus staff.
- Up to **100%** (but not less than **75%**) of award funds must be used for **student related** purposes such as academic enrichment, student incentives, or activities.
- **Not more than 25%** of funds may be used for **Classroom or Campus enhancements with direct student benefit, or Professional Development geared toward instruction.**
- Any Professional Development must be approved by the campus based committee and the Asst. Superintendent.
- The award **may not** be used for staff salaries or supplements (61XX).

Eligible Expenditures

Up to 100% (but not less than 75%) of Award Funds – Examples of Eligible Expenditures

- **Student Field Trips**
- **Student Attendance Incentives/Prizes** (iTunes, raffle items, attendance certificates, Gift Cards, etc.)
- **Student Fees for Academic Events** (such as Science Fair or Academic Competition)
- **Campus Celebrations** (Non-food awards are preferred due to nutrition and compliance concerns. However, if food is to be served to students, it cannot interfere with meals provided by the District, and all Texas Dept. of Agriculture Texas Nutrition **Policies** and USDA regulations must be followed.)
- **Technology for Student Use** (such as Netbooks, iPads, iPods, Kindles)

Not more than 25% of Award Funds – Examples of Eligible Expenditures

- **Classroom Resources** (classroom furnishings & décor, books, manipulatives, subscriptions)
- **Campus-Wide Resources** (such as library books, library subscriptions, postage & printing relating to student attendance newsletters, etc.)
- **Campus Beautification** (such as flower beds, gardens, benches, etc.)
- **Teacher Professional Development – Instruction Related** (Must be approved by Campus based committee and the Assistant Superintendent)

CONTACT: Please call the Budget Office for questions or assistance. (210-554-8680)

DISTRICT GUIDELINES

Gift Card Procedures

Purchase of Gift Cards – General Guidelines

The Associate Superintendent of Finance or designee will be responsible for authorizing and monitoring the purchase of Gift Cards for Staff and Campus based purchases.

The purchase of Gift Cards to be distributed to Students for “Student Attendance Incentive” (Fund 173) or used for the Academic Enrichment of Students will be approved by the Campus Principal or in some cases the Campus Leadership Team. Gift Cards for staff appreciation may only be purchased with Campus Activity Funds (Fund 461) with Principal approval. No other funds may be used for gift card purchases.

Gift Cards shall not be purchased unless sufficient funds are available. If Budget Code does not exist, then a BCR will need to be created and submitted to move funds.

Gift Card Log

1. Campuses purchasing Gift Cards will need to maintain a Gift Card Log. The Log will need to be in the following format:
 - a. **Amount:** Indicate total value/amount of Gift Card
 - b. **Type of Gift Card:** Eligible Vendor
 - c. **Card Serial Number:** If applicable
 - d. **Purchase Date**
 - e. **Purpose of Gift Card:** Brief explanation of what Gift Card will be used or intended for (example Attendance incentive, purchase of books for student Kindle)
 - f. **Budget Code:** Complete Budget Code used. Object code 6499 will need to be used for all Gift Cards purchases.
 - g. **Issue Date:** Date Gift Card was distributed
 - h. **Authorized by:** Signature or Documentation from authorized approver
 - i. **Recipient:** Print name of Student or Staff member receiving Gift Card
 - j. **Recipient Signature:** Signature of Student/Parent or Staff member receiving Gift Card
2. A separate Gift Card Log will need to be maintained for each PO created
 - a. Once 100% of the Gift Cards have been distributed you will need to forward a copy of the Log to the Accounts Payable Department attached to a copy of the original PO.
3. Gift Card Log is subject to review by the Internal Audit Department and should be maintained on a daily basis and a copy should be retained on campus.

DISTRICT GUIDELINES

Gift Card Vendors

The purchase of Gift Cards should only be made from eligible vendors approved by the Associate Superintendent of Finance. Gift Cards to eligible vendors may be purchased using your HEB Courtesy Card or by check issued to the vendor through a purchase order.

Eligible vendors for gift cards **given to students** include the following:

1. Barnes and Nobles
2. Academy, Sports Authority, or Champs Sporting Goods
3. iTunes
4. Fast Food Restaurants that do not sell alcohol or tobacco products (McDonalds, Burger King, Whataburger, Sonic, Wendy's etc.)
5. Children's Museum, Magik Theater, San Antonio Zoo, Monster Mini-Golf, Sea World, Fiesta Texas, Splash Town, Bowling, Witte Museum, Movie Theaters

NOTE: Because these cards are purchased with School District funds, please be reminded that no alcoholic beverages may be purchased with these gift card awards, including accompanying adults.

Ineligible vendors for all gift card purchases include the following:

1. The purchase of gift cards to general merchandise stores such as HEB, Wal-Mart or Target is not authorized.
2. The purchase of Visa, Master Card, Discover, American Express or other Gift Cards that may be used at any retail outlet is not authorized.

PLEASE NOTE: It is not allowable for a campus to purchase a general gift card from an ineligible vendor listed above to facilitate the purchase of an award item at another retailer.

Gift Card Limitations and Security

1. Gift Card amounts should be limited to:
 - a. Student - \$50.00 (Student Attendance Incentive Funds Only – Fund 173)
 - b. Staff - \$100.00 (Campus Activity Funds Only – Fund 461)
2. Funds will need to be encumbered for the purchase of Gift Cards
3. Normal Requisition procedures will need to be followed when creating a PO for the purchase of Gift Cards
4. Gift Cards should be purchased with the intent to distribute immediately.
5. Gift Cards should not be held on Campus for more than 15 days.
6. Gift Cards will be kept in a secure place authorized by the Campus Principal.
7. It is the responsibility of the principal, or any staff member designated by the principal to ensure that all gift cards are safeguarded from loss, theft, or misplacement.

COMMONLY USED ACCOUNT CODES

FUNCTION CODES

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

OBJECT CODES

PAYROLL COSTS (61xx)

6112	Wages for Substitute Teachers, Librarians or Nurses
6118	Supplemental Pay/Extra Duty- Professional Only
6119	Salaries for Teachers and Other Professional Employees
6121	Overtime Pay- Support Personnel
6122	Substitutes for Teacher Assistants/Paraprofessional
6124	Part-Time/Extra Duty for Support Personnel
6129	Salary for Support Personnel (Paraprofessional/Classified)
6139	Employee Allowance
6141	Social Security/Medicare
6142	Group Health/Dental/Life/Insurance
6143	Worker's Compensation
6145	Unemployment Compensation
6146	District Share (TRS) Teacher Retirement

SUPPLIES AND MATERIALS (63xx)

6311	Gasoline & Other Fuels/Oil for Vehicles & Buses
6315	Custodial Supplies & Materials
6316	Building Maintenance Supplies & Materials
6317	Grounds Maintenance Supplies & Materials
6319	Supplies for Maintenance of Equipment/Appliances
6321	Textbooks (new, lost, repair)
6325	Magazines & Periodicals (Library)
6329	Reading Materials (electronic or print), reference books Library Books/Media/Videos
6339	Testing Materials (District Wide)
6399	General Supplies & Materials, Postage/Stamps, Curriculum Guides ordered through outside vendor

PURCHASED/CONTRACTED SERVICES (62xx)

6211	Legal Services
6212	Audit Services
6213	Tax Appraisal and Collection
6217	Medical & Health Care Services ONLY
6219	Professional Services
6221	Staff Tuition and Related fees- Higher Education
6222	Student Tuition- Public Schools
6223	Student Tuition- Non-Public Schools
6239	Education Service Center Services- Region 20, 10,12,13
6249	Contracted Maintenance & Repairs, Ikon Copiers
6255	Water (Utility)
6256	Telephone- Wireless Airtime Cards, Installation of VOIP
6257	Electricity (Utility)
6258	Gas (Utility)
6269	Rentals (building, space, equipment, vehicles, meeting/conference room)
6291	Consulting Services
6299	Non-Professional Contracted Services, Printing Costs, Guest Speakers, Story Tellers, UIL Judges, Curriculum Guides printed through SAISD

OTHER OPERATING COSTS (64xx)

6411	Travel & Subsistence- Employee Only
6412	Transportation for Students (Non-Yellow Buses, field trip entrance fees, meals, rooms, rental of vans, student registration/competition fees)
6413	Stipends to non-employees for participation in activity
6417	Travel- Local Mileage
6419	Travel & Subsistence- Non-Employees (parents etc.)
6429	Insurance & Bond Costs (Liability Ins., Notary, etc.)
6494	Student Field Trips/Travel/Transportation (Yellow Buses only)
6495	Dues (Clubs, Committees, Other Organizations)
6499	Other Costs (awards, graduation, bids, news ads, student incentives, food/refreshments for students/school meetings, exam fees, freight charges, certification fees)

CAPITAL OUTLAY (66xx)

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

PROGRAM INTENT CODES

11	Basic Education Services	32	Pre-K and Head Start
21	Gifted & Talented	33	Pre-K Special Education
22	Career & Technology	34	Pre-K State Compensatory Education
23	Services to Students with Disabilities (Special Ed.)	35	Pre-K Bilingual Education
24	Accelerated Ed. (State Compensatory, Title I etc.)	36	Early Education
25	Bilingual Education & Special Language Programs	37	Dyslexia
26	Non-disciplinary Alter. Ed Program AEP Basic Services	38	College, Career & Military Readiness
28	Disciplinary Alter. Ed Program DAEP Basic Service	91	Athletics
30	Title I P-A School Wide Activities/State Compensatory	99	Undistributed
31	High School Allotment		

FREQUENTLY ASKED QUESTIONS

Use of Codes

- Q. I need to purchase some supplies/materials so Plant Services can create something for us. What code should I use?
- A. *You will need to move monies to function 51 and object code 6316 if you are having Plant Services build something for you campus. (See BRM, page F-10) or 6299 if Plant Services has to contract out the project.*
- Q. Why am I getting an error message “account code not found on general ledger” when I try to process a purchase order?
- A. *This message is sometimes associated with an account not available on your current school’s budget. There are some accounts that are not automatically added to your school’s budget. Make sure that the account exists in your campus/department budget before starting a purchase order. If you have submitted a Budget Change Request (BCR) to move monies into a non-existing account (within your local funds), please allow two to three days from the date received at Planning and Budget. Do not forget to allow two to three weeks for processing for any federal funds or other special revenue funds. The reason for this is the requirement to be reviewed by the program director for that fund and by Funds Management to ensure compliance with the approved application.*

Budget Change Requests (BCR)

- Q. When do I use a BCR Import?
- A. *The BCR Import needs to be used when you are using a large number of budget codes or if either the credits or debits portions of a BCR is greater than 8 lines.*

Funding Codes/Accounts

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

FREQUENTLY ASKED QUESTIONS (Continued)

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

Function Codes (See BRM, page E-1)

- Q. What Function code should I use for parents or community liaison expenses?
 A. *You should use Function 61 for this type of expense. (See BRM, page E-5)*
- Q. What function do I use for fieldtrips or student transportation?
 A. *For fieldtrips and for student transportation, use function 11 for educational trips. Use function 36 for extra co-curricular travel. (See BRM, pages E-3 – E-4)*

Object Codes (See BCG, page F-1)

- Q. What object code do I use for travel reimbursement? What is the difference between 6411 and 6417?
 A. *Object code 6411 should be used for travel and subsistence when traveling to conferences or meetings. (See BRM, pages F-13 – F-14) The correct object code to use for reimbursing someone for local mileage is 6417.*
- Q. Our principal would like to send some parents to a function. Can we pay for parent travel? What object code do we use?
 A. *There are occasions when schools can send parents to conferences or training. For these instances the object code to use is 6419.*

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

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

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

Fund	Function	PIC
Local		
199	11	11
199	23	99
199	51	99
Other		
164	XX	30
165	XX	21
211	XX	30
224	XX	23

FREQUENTLY ASKED QUESTIONS (Continued)

Reasons

Q. What kind of reason do I put on the BCR? Do I need to fill this out?

A. *The reason for your BCR is very important. The reason is used to justify your request to move monies. It has also helped us make corrections to BCRs when we know the intent of the changes. Our office is able to compare the reason for the BCR and where the money is being moved to and if we find a discrepancy we are able to make corrections. This helps avoid delays in the purchasing/payment process.*

Deadlines

Q. By when do I need to spend our funds?

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

General Questions

Q. How do I know what budget code to use for a substitute?

A. *Each school is given a personnel roster which includes the funding source for those positions that qualify for a substitute. You need to look up the person and use the appropriate budget code for that position.*

Q. Where is my BCR?

A. *Please remember to allow our Department anywhere from two to three days, upon receipt, to process a BCR. Any grant fund BCRs for funds 2XX, 3XX or 4XX require review and approval from Funds Management before they get approved by the Budget Office and processed.*

Q. What is available for quick reference?

A. *(See BRM, page O-1) There you will find a quick reference for all of the function, object and program intent codes. Make a copy and keep it handy.*

Q. I can-not find my copy of the Budget Reference Manual. How can I get another copy?

A. *You can always go to our website and download yourself a copy. It is full of information and goes into detail on how to use each section of a budget code.*

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

BONDS ISSUED - Bonds sold.

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

COST PER PUPIL - See Current Expenditures Per Pupil.

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

FISCAL YEAR - A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The SAISD fiscal year is July 1 to June 30.

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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