

Accounting Guidelines



Account Code Structure

Section 44.007 of the Texas Education Code (Code or TEC) requires that a standard school district fiscal accounting system be adopted by each school district. The system must meet at least the minimum requirements prescribed by the State Board of Education and also be subject to review and comment by the state auditor. Additionally, the accounting system must conform to Generally Accepted Accounting Principles (GAAP). This section further requires that a report be provided at the time that the school district budget is filed, showing financial information sufficient to enable the state board of education to monitor the funding process and to determine educational system costs by school district, campus and program.

A major purpose of the following accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with generally accepted accounting principles.

This uniform system of coding across the state of Texas allows for a single database of all Texas school districts information for use by the Texas Education Agency (TEA), the legislature, school districts, and the public.

Fort Hancock ISD Account Code Structure

Budget Unit

<u>Fund</u>	+	<u>Fiscal Year</u>	<u>Function</u>	<u>Organization</u>	<u>Program Intent Code</u>	<u>Project</u>
XXX		X	- XX	- XXX	- XX	- XX

Account

<u>Object</u>	.	<u>Sub-Object</u>
XXXX	.	XX

BASIC SYSTEM CODE COMPOSITION:

Fund Code

A mandatory 3-digit code 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 digit specifies the fund. Fund group 100 is for locally controlled funds, primarily the General Fund. Fund groups 200 – 400 is for various federal, local and state grant programs. Fund group 500 is for debt service funds to repay bonded debt. Fund group 600 is reserved for capital project funds (bond money). Fund group 700 is for various internal service funds.

Fiscal Year Code

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

Function Code

A mandatory 2-digit code applied to expenditures that identify the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area.

Organization Code

A mandatory 3-digit code identifies 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.

Program Intent Code

A 2-digit code 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 necessarily the demographic makeup of the students served.

Project Detail Code

An optional 2-digit code used by the district to further describe the transaction. In Fort Hancock ISD, we use this portion of the code to designate the specific Budget, and we have the capability of sorting general ledger data on this code for management reporting purposes.

Object Code

A mandatory 4-digit code identifying the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

Asset codes	– 1XXX series	Liability codes	– 2XXX series
Fund equity codes	– 3XXX series	Clearing accounts	– 4XXX series
Local revenues	– 57XX series	State revenues	– 58XX series
Federal revenues	– 59XX series	Payroll expenditures	– 61XX series
Contracted services	– 62XX series	Supply accounts	– 63XX series
Other misc. costs	– 64XX series	Debt payments	– 65XX series
Capital outlay costs	– 66xx series	Transfers In / Out	–79XX / 89XX series

Sub-Object Code

A 2-digit code for optional use to provide special accountability at the local level. In FHISD, the sub-object code is used to further define the expenditure or revenue code. The sub-object is attached to the object (account) code.

FUND CODES:

101 FOOD SERVICE

199 GENERAL FUND

211 ESEA TITLE I, PART A – IMPROVING BASIC PROGRAMS

224 IDEA B, FORMULA

225 IDEA B, PRESCHOOL

242 SUMMER FEEDING PROGRAM, TEXAS DEPARTMENT OF AGRICULTURE
(TDA) 244 CAREER AND TECHNICAL – BASIC GRANT

255 TITLE II, PART A – TEACHER AND PRINCIPAL TRAINING AND RECRUITING

263 TITLE III, PART A – ENGLISH LANGUAGE ACQUISITION AND LANGUAGE
ENHANCEMENT

289 FEDERALLY FUNDED SPECIAL REVENUE FUND

410 STATE TEXTBOOK ALLOTMENT

429 STATE FUNDED SPECIAL REVENUE FUNDS

461 CAMPUS ACTIVITY FUNDS

500-599 DEBT SERVICE

600-699 CAPITAL PROJECTS

800-899 FIDUCIARY FUND TYPES

816 STATE FUNDED SPECIAL REVENUE FUNDS

865 STUDENT ACTIVITY ACCOUNT

FUNCTION CODES:

- 11 INSTRUCTION (STUDENT/TEACHERS/INSTRUCTION RELATED FIELD TRIPS)
- 12 INSTRUCTIONAL RESOURCES AND MEDIA SERVICES (LIBRARY)
- 13 CURRICULUM DEVELOPMENT AND INSTRUCTIONAL STAFF DEVELOPMENT
- 21 INSTRUCTIONAL LEADERSHIP
- 23 SCHOOL LEADERSHIP
- 31 GUIDANCE, COUNSELING AND EVALUATION SERVICES (INCLUDES TESTING)
- 32 SOCIAL WORK SERVICES
- 33 HEALTH SERVICES (SCHOOL NURSES, ETC)
- 34 STUDENT (PUPIL) TRANSPORTATION
- 35 FOOD SERVICES
- 36 EXTRACURRICULAR ACTIVITIES
- 41 GENERAL ADMINISTRATION
- 51 FACILITIES MAINT & OPERATIONS (INCLUDES UTILITIES, TELEPHONES, ETC)
- 52 SECURITY AND MONITORING SERVICES
- 53 DATA PROCESSING SERVICES (TECHNOLOGY)
- 61 COMMUNITY SERVICES (INCLUDES PARENTAL INVOLVEMENT)
- 71 DEBT SERVICE
- 81 FACILITIES ACQUISITION AND CONSTRUCTION
- 93 PAYMENTS TO FISCAL AGENT/MEMBER DISTRICTS OF SHARED SERVICES
ARRANGEMENTS
- 95 PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM
- 97 PAYMENTS TO TAX INCREMENT FUND
- 99 OTHER INTERGOVERNMENTAL CHARGES

FUNCTION CODE DESCRIPTIONS AND EXAMPLES

FUNCTION 11 - INSTRUCTION

This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures/expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students.

- Field trips (instructional only, **not** non-credit events)
- Classroom staff
- Substitute teachers (all instructional substitutes)
- Region TI-IN service
- Computer labs
- Band instruments
- Physicals and drug testing for function 11 staff
- P. E., athletics, other class classes related to UIL activities, when credit is given. Teacher salaries are function 11 for only this portion (credit hour portion). Salaries are charged to function 36 for **non-credit** portion of day co curricular/extra-curricular).
- Instruction in health
- Classroom staff salaries while attending in-service training
- Testing materials for tests developed and administered by teachers
- Graduation expenditures

FUNCTION 12 - INSTRUCTIONAL RESOURCES AND MEDIA SERVICES

This function is used for expenditures that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

- Salaries of librarians, library aides and assistants
- Staff in media or resource center providing audio visual, studio or other work-study related activities
- Network manager or technology coordinator for instructional networks

- * Management of books and other printed materials (cataloging, circulation, etc.)
- Planning use of library by students, teachers and other instructional staff
- Management of non-printed materials and equipment for instructional staff such as films, transparencies, filmstrips, tapes, TV programs, software, CD-ROMS, and related equipment
- Production and presenting educational programs on TV
- ESC provided media and Living Science services
- All costs related to media functions

FUNCTION 13 - CURRICULUM DEVELOPMENT AND INSTRUCTIONAL STAFF DEVELOPMENT

This function is used for expenditures that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures include in-service training and other staff development for instructional or instructional-related personnel (Functions 11, 12 and 13) of the school district. This function also includes expenditures related to research and development activities that investigate, experiment, and/or follow-through with the development of new or modified instructional methods, techniques, procedures, services, etc.

- Travel and subsistence for instructional and instructional related staff to attend in-service or staff development meetings
- Supplements for curriculum development
- Fees for outside consultants conducting in-service training or staff development for instructional and instructional related staff
- Supplies, materials and equipment for curriculum development or in-service training
- Salary of curriculum coordinator (not directly supervising instructional staff)
- Assistant Superintendent for Curriculum & Instructional Services (allocation of staff salaries related to curriculum and instructional staff development)

FUNCTION 21 - INSTRUCTIONAL LEADERSHIP

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.

Salary of Assistant Superintendent of Curriculum & Instructional Services (allocation of staff salaries related to curriculum and instructional staff development)

- Salary of instructional supervisors
- Salary of special program coordinators and directors
- Consulting Services

FUNCTION 23 - SCHOOL LEADERSHIP

This function is used for expenditures that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they (1) supervise all operations of the campus; (2) evaluate staff members of the campus; (3) assign duties to staff members maintaining the records of the students on the campus.

- Salaries of principals, assistant principals and related staff
- Salaries of attendance reporting staff and related costs
- Teacher appraisal costs
- Salaries of staff (registrar) reporting student grades
- Computers used by school leadership staff
- Upkeep and repairs to equipment related to school leadership

FUNCTION 31 - GUIDANCE, COUNSELING AND EVALUATION SERVICES

This function is used for expenditures that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interest; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

- Salaries of counselors and related staff
- Salaries of research and evaluation staff for testing and assessing students (standardized tests)
- Psychological services
- Occupational counseling
- Diagnosticians
- Student records - home, family performance, etc.

- Student appraisal services
- Student/Parent counseling
- Standardized Testing - materials, grading, etc.

FUNCTION 32 - SOCIAL WORK SERVICES

This function is used for expenditures that are directly and exclusively used for activities such as (1) investigating and diagnosing student social needs arising out of the home, school or community; (2) casework and group work services for the child, parent or both; (3) interpreting the social needs of students for other staff members; and (4) 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.)

- Salary of truant/attendance officer
- Salary of social workers
- Salary of non-instructional home visitor

FUNCTION 33 - HEALTH SERVICES

This function is used for expenditures that are directly and exclusively used for providing physical health services, which are not direct instruction. This includes activities that provide students with appropriate medical, dental and nursing services.

- Salaries of school nurses and nurses' aides
- Contracted medical services
- Staff/student inoculations
- Medical/health supplies for students
- Medicaid administration expenses
- Student physical health screening
- Upkeep and repairs to materials and equipment related to health services

FUNCTION 34 - STUDENT (PUPIL) TRANSPORTATION

This function is used for expenditures that are incurred for transporting students to and from school.

- Transportation of special program students
- Salaries of transportation directors, supervisors, drivers and maintenance staff
- Fuel and supplies for buses
- Contracted bus repair
- Bus driver training and certification
- Fleet insurance for buses
- Purchase of buses
- Physicals and drug testing for staff

FUNCTION 35 – FOOD SERVICES

This function is used for food service operation expenditures, including the cost of food, labor and other expenditures necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures are used directly and exclusively for supervision and maintenance of a food service operation.

- Salaries of child nutrition directors, supervisors, etc.
- Salaries of kitchen and snack bar staff
- Food purchases
- Non-food purchases essential to providing food services to students
- Commodities
- Eligible food service equipment

FUNCTION 36 – EXTRA-CURRICULAR ACTIVITIES

This function is used for expenditures for school-sponsored activities during or after the school day that are not essential to the delivery of services for Function 11. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting. These activities include student groups such as Future Farmers of America (FFA), National Honor Society, etc.

Co curricular activities are those activities that are not essential to instruction but enhance the curriculum and include University Interscholastic League (UIL) competition such as one-act plays, speech, debate, band, etc.

Extra-curricular activities are those activities that do not enhance the instructional program including athletics that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Also included are related activities (such as drill team, pep squad and cheerleading) that exist because of athletics.

- Salary supplements for coaching or sponsorship of athletics, drill team, pep squad or cheerleaders (Program 91)
- Salaries of athletic directors, assistants and trainers (Program 91)
- Athletic Insurance (Program 91)
- Physical exams for athletics or related activities (Program 91)
- Health and medical supplies for athletic or related activities (Program 91)
- Athletic or related activity supplies, equipment and uniforms (Program 91)
- Game officials, gatekeepers, timers, scorekeepers at athletic or related activity events (Program 91) [Police and security staff are accounted for in Function 52]
- Travel for coaches, trainers, sponsors, and students (including meals and lodging) for athletic or athletic related activities (Program 91)
- Membership fees and dues for coaches and athletic related staff (Program 91)
- Salary supplements for sponsorship of **non-athletic**, co curricular or other activities for which students **do not receive academic credit**. Examples include (1) competitive activities (including UIL) related to speech, debate, science, music, etc.; (2) student group sponsors related to clubs or (3) other student activities. These supplements provide for additional days or hours or a reduction in class load for the staff member. (Program 99)
- Band uniforms (Program 99)
- Travel for band directors, sponsors of debate, science and other non-athletic competition or activities and for the students including meals and lodging (Program 99)

FUNCTION 41 - GENERAL ADMINISTRATION

This function is for expenditures that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district.

- Board costs for travel, training, legal fees, etc.
- Superintendent's salary and related costs of the superintendent's office and personal staff
- Salaries and related costs for fiscal officers including budgeting, accounting, internal auditing, payroll, fixed asset accounting, purchasing and all other finance related activities
- Salaries and related costs for tax office services
- Salaries and related costs for human resources (personnel)
- Salaries and related costs for textbook custodianship
- Salaries and related costs for aggregating attendance reports to the superintendent's report
- Salaries and related costs associated with legal and risk management issues
- Computers and networks primarily used for administrative purposes
- Salaries and related costs for planning and research
- Salaries and related costs for public relations/community relations
- Bonding costs for administrative staff
- Salaries and costs related to records management
- Liability insurance for the board and staff

FUNCTION 51 – FACILITIES MAINTENANCE AND OPERATIONS

This function is used for expenditures for activities to keep the physical plant and grounds open, clean, comfortable and in effective working condition and state of repair. This function is used to record expenditures for the maintenance and operation of the physical plant and grounds. This function also includes expenditures associated with warehousing and receiving services.

- Warehouse operation costs
- Custodial service costs
- Building and appliance maintenance costs
- Directors and administrators for plant maintenance and operations
- Insurance premiums for property, general liability and bonds
- Costs for maintaining vehicles used by maintenance & operations (including food service)
- Security systems which are part of a smoke detector and fire alarm system
- Utilities for the entire school district (including food service)

FUNCTION 52 – SECURITY AND MONITORING SERVICES

This function is used for expenditures that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.

- Police officers
- Hall monitors for security
- Bus monitors for security
- School crossing guards
- Security at school sponsored events, including co curricular and extra-curricular events
- Hand-held communication devices for security purposes
- Security vehicles, telephones and radios
- Supplies, equipment and contracted services for the safekeeping of students and staff, including metal detectors, drug dogs, video monitors, and security cameras

FUNCTION 53 – DATA PROCESSING SERVICES

This function is for expenditures for data processing services, whether in-house or contracted. Examples of Function 53 costs are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include attendance accounting, grade reporting, financial accounting and human resources/personnel. Personal Computers (PC's) that are stand alone are to be charged to the appropriate function. Costs associated with mainframe, minicomputers and networked or standalone microcomputers that provide services to multiple functions are to be recorded here.

- Salaries and all other costs (including hardware/software maintenance) for PC networks, minicomputers, and mainframe computers that include student and general administrative software, license fees and serve multiple functions
- Network managers for non-instructional computer networks
- MIS directors and administrators

FUNCTION 61 – COMMUNITY SERVICES

This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

- Support provided to non-public schools, higher education or other outside entities
- Costs for community recreational programs – pool, playground
- Parenting program
- Parental involvement program
- Education services provided parents or adults other than Adult Basic Education (Function 11)
- Salaries and related expenditures for child care for teen parents attending school, teachers, or working parents
- Baby-sitting after hours and after school daycare
- Public Health program costs
- Costs for conducting parent advisory committee meetings

FUNCTION 71 – DEBT SERVICE

This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest.

- Bond principal and interest
- Capital lease principal and interest
- Principal and interest on school bus loans and other long-term debt
- Interest on short-term notes

FUNCTION 81 – FACILITIES ACQUISITION AND CONSTRUCTION

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.

- Acquisition or purchase of land and/or buildings
- Remodeling or construction of buildings
- Major site improvements
- Initial installation or extension of service systems or other major equipment
- Initial capital outlay to equip new facilities

- Capital outlay under capital leases (cost of equipment, not principal or interest – see Function 71)

FUNCTION 93 – PAYMENTS TO FISCAL AGENT/MEMBER DISTRICTS OF SHARED SERVICES ARRANGEMENTS

This function code is used for expenditures that are for (1) payments from a member district to a fiscal agent of a shared services arrangement; or (2) payments from a fiscal agent to a member district of a shared services arrangement.

- Payment from the District to the fiscal agent in a Shared Services Arrangement

FUNCTION 95 – PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM

This function code is used for expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs under Chapter 37, TEC.

- Payments from school districts in which a student resides at a Juvenile Justice Alternative Education Program

FUNCTION 97 – PAYMENTS TO OTHER INTERGOVERNMENTAL AGENCIES

This function code is used for expenditures that are for the purpose of providing financial resources paid into a tax increment fund under Chapter 311, Tax Code.

- Payments into a tax increment fund under Chapter 311, Tax Code

FUNCTION 99 – PAYMENTS TO OTHER INTERGOVERNMENTAL AGENCIES

This function code is used for payments to other intergovernmental agencies.

- Payments from school districts to county appraisal districts for costs related to the appraisal of property

OBJECT CODES - EXPENDITURES

Salary & Benefit Codes:

6112 SALARIES - SUBSTITUTE TEACHERS
6118 SALARIES – EXTRA DUTY PAY - PROFESSIONALS
6119 SALARIES - PROFESSIONAL
6121 SALARIES – EXTRA DUTY PAY – SUPPORT
6122 SALARIES – SUPPORT SUBSTITUTES
6128 SALARIES – CO-CURRICULAR BUS DRIVER
6129 SALARIES - SUPPORT PERSONNEL – CLERICAL (PARA)
6139 OTHER PAYROLL PAYMENTS
6141 SOCIAL SECURITY/MEDICARE
6142 GROUP HEALTH & LIFE INSURANCE
6143 WORKERS' COMPENSATION
6144 TRS/TRS CARE - ON BEHALF PAYMENTS
6145 UNEMPLOYMENT COMPENSATION
6146 TEACHER RETIREMENT/TRS CARE
6149 EMPLOYEE BENEFITS

Contracted Service Codes:

6211 LEGAL SERVICES
6212 AUDIT SERVICES
6213 TAX APPRAISALS AND COLLECTION
6215 REFEREES
6216 ATHLETIC HELPERS – NON-EMPLOYEES
6217 REFEREES
6219 PROFESSIONAL SERVICES (LICENSES OR REGISTERED WITH STATE)

6221 STAFF TUITION & RELATED FEES
6222 STUDENT TUITION – PUBLIC SCHOOLS
6223 STUDENT TUITION - OTHER PUBLIC SCHOOLS
6239 EDUCATION SERVICE CENTER SERVICES (REGION 19 OR OTHER REGIONS)
6247 REPAIRS
6248 VEHICLE REPAIRS
6249 CONTRACT MAINTENANCE/REPAIR
6255 UTILITIES - ELECTRICITY
6256 UTILITIES - PROPANE
6257 UTILITIES - TELEPHONE
6258 UTILITIES - WATER
6259 UTILITIES – OTHER REGIONAL SERVICES (VIDEO LINE)
6269 RENTALS - OPERATING LEASES
6291 CONSULTING SERVICES FOR HELPING DISTRICT IMPROVE PERFORMANCE
6295 PRINTING SERVICES
6269 ALL OTHER RENTALS – INCLUDING COPIERS
6299 MISC CONTRACTED SERVICES

Supplies & Materials Codes:

6311 GASOLINE AND FUEL FOR VEHICLES
6315 JANITOR SUPPLIES
6316 BUILDING SUPPLIES
6317 GROUNDS
6319 SUPPLIES - UPKEEP
6321 TEXTBOOKS
6329 READING MATERIALS - MAGAZINES/NEWSPAPERS/NEWSLETTERS

6339 TESTING MATERIALS

6341 CHILD NUTRITION - FOOD SUPPLIES

6342 CHILD NUTRITION - NON-FOOD COSTS

6343 ITEMS FOR SALE

6344 CHILD NUTRITION - USDA COMMODITIES

6398 POSTAGE

6399 GENERAL SUPPLIES

Travel & Other Miscellaneous Operating Costs:

6411 TRAVEL – EMPLOYEES ONLY

6412 TRAVEL- STUDENT

6419 TRAVEL - BOARD/ NON-EMPLOYEE

6429 INSURANCE & BONDING COSTS

6439 ELECTION EXPENSES

6492 PAYMENTS TO FISCAL AGENTS OF SHARED SERVICES ARRANGEMENTS

6494 TRANSPORTATION EXPENSE - STUDENT

6495 DUES FOR MEMBERSHIP IN PROFESSIONAL ORGANIZATIONS

6497 AWARDS

6498 FEES INCLUDING ENTRY FEES

6499 MISC OPERATING EXPENSES (INCL FOOD/REFRESHMNTS FOR MTGS)

Debt-Related Costs:

6511 PRINCIPAL ON BONDS

6512 LEASE - PURCHASE PRINCIPAL

6521 INTEREST ON BONDS

6522 LEASE - PURCHASE INTEREST

6523 INTEREST ON DEBT

6599 OTHER DEBT FEES

Capital Outlay Costs:

6612 LAND IMPROVEMENT

6619 LAND PURCHASE

6622 BUILDING IMPROVEMENTS

6629 BUILDING PURCHASING/CONSTRUCTION

6631 VEHICLES

6639 FURNITURE, EQUIPMENT AND SOFTWARE (INCLUDING SOFTWARE LICENSES) –
PER UNIT COST OF 5,000 OR MORE AND USEFUL LIFE OF > 1 YEAR.

7949 STUDENT ORGANIZATION

8949 STUDENT ORGANIZATION

ORGANIZATION CODES

004 High School

101 Elementary Schools:

District-wide Locations:

699 SUMMER SCHOOL

701 SUPERINTENDENT'S OFFICE

702 BOARD OF TRUSTEES

703 TAX COST

720 DIRECT COSTS IN FUNCTION 41 (GENERAL ADMINISTRATION)

750 INDIRECT COSTS IN FUNCTION 41 (GENERAL ADMINISTRATION
INCLUDING BUSINESS OFFICE)

999 UNDISTRIBUTED – SUPPORT SERVICES

PROGRAM INTENT CODES:

11 BASIC EDUCATIONAL SERVICES (USED ONLY WITH FUNCTION 11)

21 GIFTED AND TALENTED

22 CAREER AND TECHNOLOGY

23 SERVICES TO STUDENTS WITH DISABILITIES (SPECIAL EDUCATION)

24 ACCELERATED EDUCATION (STATE COMP ED)

25 BILINGUAL EDUCATION AND SPECIAL LANGUAGE PROGRAMS

30 TITLE I, PART A SCHOOL-WIDE ACTIVITIES RELATED TO STATE COMP ED

31 HIGH SCHOOL ALLOTMENT (HSA)

32 PRE-KINDERGARTEN (PRE-K)

91 ATHLETICS AND RELATED ACTIVITIES

99 UNDISTRIBUTED (OTHER)

PROGRAM INTENT CODE DESCRIPTIONS

PROGRAM INTENT CODE 11 – BASIC EDUCATIONAL SERVICES

The costs incurred to provide the basic services for education/instruction to students in grades PK-12 prescribed by state law as well as adult basic and secondary education services. Basic is defined as the curriculum provided for those students that are not in special education. Basic educational services include the costs to evaluate, place, and provide educational services to students in honors, college preparatory and advanced placement courses.

PROGRAM INTENT CODE 21 – GIFTED AND TALENTED

The costs incurred to assess students for program placement and provide instructional services (which are guided by the state plan) beyond the basic educational program and that are designed to meet the needs of students in gifted and talented programs.

PROGRAM INTENT CODE 22 – CAREER AND TECHNOLOGY

The costs incurred to evaluate, place and provide educational and/or other services to prepare students for gainful employment, advanced technical training or for homemaking. This may include apprenticeship and job training activities.

PROGRAM INTENT CODE 23 – SERVICE TO STUDENTS WITH DISABILITIES (SPECIAL EDUCATION)

The costs incurred to evaluate, place and provide educational and/or other services to students who have Individual Educational Plans (IEP) approved by Admission, Review and Dismissal (ARD) committees. These plans are based on students' disabilities and/or learning needs.

PROGRAM INTENT CODE 24 – ACCELERATED EDUCATION (STATE COMP ED)

The costs incurred to use instructional strategies in accordance with campus/district improvement plans to provide services in addition to those allocated for basic services for instruction, thereby increasing the amount and quality of instructional time for students at risk of dropping out of school.

FSP compensatory education expenditures are attributable to program intent code 24, Accelerated Education, only if the expenditures are supplemental. Activities reflected in expenditures attributable to FSP compensatory education are those activities that supplement the regular education program for students at risk of dropping out of school.

As a goal, accelerated education seeks to provide a challenging and meaningful instructional program to close the achievement gap between children at risk of dropping out of school and their peers.

PROGRAM INTENT CODE 25 – BILINGUAL EDUCATION AND SPECIAL LANGUAGE PROGRAMS

The costs incurred to evaluate, place and provide educational and/or other services that are intended to make the students proficient in the English language, primary language literacy, composition and academic language related to required courses. These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.

PROGRAM INTENT CODE 30 – TITLE I, PART A SCHOOLWIDE ACTIVITIES RELATED TO STATE COMPENSATORY EDUCATION (SCE) AND OTHER COSTS ON CAMPUSES WITH 40% OR MORE EDUCATIONALLY DISADVANTAGED STUDENTS)

The SCE costs incurred to supplement federal awards for use on Title I, Part A school-wide campuses with at least 40% educationally disadvantaged students (including fund code 211) in the amount of the SCE allotment used to supplement federal awards. This program intent code is also used in the Special Revenue Fund for fiscal budgets approved in notice of grant awards (NOGA) for school-wide federal projects benefiting Title I, Part A school-wide campuses with at least 40% educationally disadvantaged students.

PROGRAM INTENT CODE 31 – HIGH SCHOOL ALLOTMENT

Used to account for the \$275 per high school student to prepare students to go on to higher education, encourage students to take advanced academic course work, increase the rigor of academic course work, align secondary and postsecondary curriculum and support promising high school completion and success initiatives in grades 6 through 12.

PROGRAM INTENT CODE 32 – PRE – KINDERGARTEN (PRE-K)

The costs incurred for prekindergarten programs designed to develop skills necessary for success in the regular school curriculum, including language, mathematics, and social skills. The types of expenditures to be recorded using this program intent code would include payroll costs, professional and contracted services, supplies and materials, other operating expenses, and capital outlay directly related to prekindergarten services.

PROGRAM INTENT CODE 91 – ATHLETICS AND RELATED ACTIVITIES

The costs incurred to provide for participation in competitive athletic activities such as football, basketball, golf, swimming, wrestling, gymnastics, baseball, tennis, track, volleyball, etc. This includes costs associated with coaching as well as sponsors for drill team, cheerleaders, pep squad or any other organized activity to support athletics. However, this does not include band.

PROGRAM INTENT CODE 99 - UNDISTRIBUTED

All charges which are not readily distributed to program intent codes are classified here. Program intent code 99 may be used when recording substitute teachers and on-behalf teacher retirement payments in all function codes. This code may be used for costs not clearly attributable to a specific program intent.

Reading Your Expenditures Budget Reports

You should run your budget reports weekly to keep up with your current balances and to analyze it for any unusual items or improper coding of expenditures.

The **BUDGET** column is the amount of funds budgeted for the school year for a particular account. In this column you will see the original budget upload by 9/1 and any subsequent budget transfers from/to other budget codes within your budget or any budget amendments adding or subtracting budget funds, if necessary.

The **EXPENDITURES** column is the amounts that have already been paid to vendors or charged to your budget by journal entries (i.e. journal entries for inventory orders, printing and postage charges, field trips, and child nutrition special events charges). If any cash receipt reimbursements for refunds are received related to expenditures in your budget (i.e. activity funds are sent to Finance to cover budget expenditures, employee owes district money back on a travel advance), you will see a negative number in this column.

The **ENCUMBRANCES** column is for Purchase Requisitions or Purchase Orders that have been processed and the funds encumbered (reserved), but the items or work have not been completed, invoiced, or paid in full yet.

The **CUMULATIVE BALANCE or AVAILABLE BALANCE** column is the amount of budgeted money left that is not yet spent or committed.

NOTE - If the Balance for one of your accounts is a negative balance, a Budget Transfer needs to be done to transfer some budget money from another account to cover the deficit.

You need to be looking at not just what has happened, but also at what is going to happen to make sure you reserve enough funds to cover future expenditures.