



LACKLAND
Independent School District

Everything YOU Need to Know
About Account Codes
(FASRG)



Introduction to the FASRG

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- The *Financial Accountability System Resource Guide (FASRG)* describes the rules of financial accounting for school districts, charter schools, and education service centers. The *FASRG* is adopted by 19 Texas Administrative Code §109.41.



Financial Accountability System Resource Guide (FASRG)

The FASRG was created by TEA and approved by the State Board of Education (SBOE)

- Version 16.0, Module 1
- [Financial Accounting and Reporting \(FAR\)](#) and
- [FAR Appendices](#)

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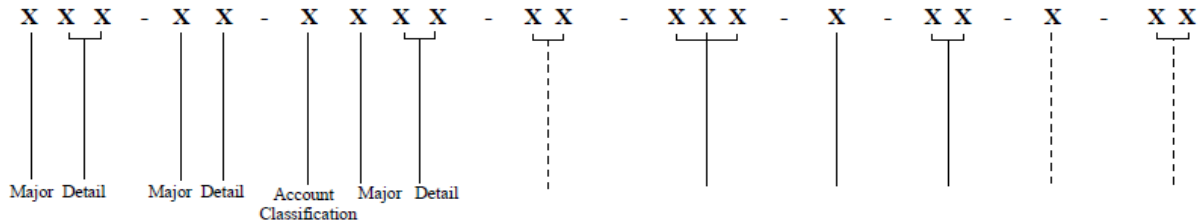
Account Code Structure (FAR module)

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Exhibit 29. Account Code Structure

The Code Structure



Fund Codes
(1XX - 8XX)

Account Groups
(9XX)

Function Codes
(11 - 99)

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

Local Option Codes 1 and 2
(XX)

Organization Codes
(001 - 999)

Fiscal Year Code
(0 - 9)

Program Intent Codes
(11 - 99)

Local Option Code 3
(X)

Local Option Codes 4 and 5
(XX)

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

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



Account Code Basics

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- 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. (FAR Module)





Account Code Basics

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- The **R** by a code indicates that the code is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.
- **R 6399 General Supplies**
- This code is used to classify expenditures/expenses for those items of relatively low unit cost (even though used in large quantities) necessary for the instruction process and/or for administration.
- **6395-6398 Supplies and Materials - Locally Defined (Convert to Object Code 6399 for PEIMS)**
- These codes are used, at the option of the school district, to classify supplies and materials. For PEIMS, these accounts are converted to Object Code 6399.





FAR Module Tips

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- The FAR Module contains Include and



Function 12 - Costs to Include:	Function 12 - Costs to Exclude (with Correct Function):
<p>with:</p> <ul style="list-style-type: none"> Librarians Library aides and assistants Media or resource center personnel who work in an audiovisual center, television studio or related work-study areas Substitute pay for library staff (ALL substitutes effective 2008-09 fiscal year) 	<ul style="list-style-type: none"> Encyclopedias and other reference books in the classroom (Function 11) Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) Textbooks (Function 11) Teaching supplies used in the classroom (Function 11)



FAR Module Tips

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- The FAR Module contains explanatory guidance:
- **6240 Contracted Maintenance & Repair Services**
- 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. Maintenance contracts are to be included in the appropriate expenditure object codes defined below.





FAR Module Tips

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- The FAR Module contains examples of costs:
- **6499 Miscellaneous Operating Costs**
- This code is used to classify expenditures/expenses for all other operating costs not mentioned above. This account includes:
 - Fees (not associated with travel)
 - Awards
 - Bid notices
 - Graduation expenses
 - Food/refreshments for school-related meetings
 - Newspaper advertisements, etc.





Account Code Structure - Fund

XXX-XX-XXXX-XX-XXX-X-XX-XXX

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- 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.
- Example:

211-XX-XXXX-XX-XXX-X-XX-XXX



Title I, Part A

Federal
Grant
Funds





Account Code Structure - Fund

XXX-XX-XXXX-XX-XXX-X-XX-XXX

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- 1XX General Fund
- 2XX-3XX-4XX Special Revenue Funds (includes State/Federal Grants)
- 5XX Debt Service Funds
- 6XX Capital Project Funds
- 7XX Proprietary Funds
- 8XX Fiduciary (Trust & Agency Funds)
- 9XX Capital Assets and Long Term Debt





Account Code Structure - Fund

Quiz

XXX-XX-XXXX-XX-XXX-X-XX-XXX

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Fund	Fund Code	General Fund	Special Revenue	Trust or Agency
General Fund	199			
Athletic Fund	181			
Title I Part A	211			
Title II, Part A	255			
IDEA B Formula	224			
Campus Activity Funds	461			
Student Activity Funds	865			





Account Code Structure - Function

XXX-**XX**-XXXX-XX-XXX-X-XX-XXX

- A mandatory 2 digit code applied to expenditures/expenses 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.

Example:

XXX-**11**-XXXX-XX-XXX-X-XX-XXX



Instruction &
Instructional-
Related Services

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Account Code Structure - Function

XXX-**XX**-XXXX-XX-XXX-X-XX-XXX

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



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Account Code Structure - Function

XXX-**XX**-XXXX-XX-XXX-X-XX-XXX

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- **10 Instruction and Instructional-Related Services**
- **11** Activities that deal directly with the interaction between teachers and students. Setting includes: classroom, home, hospital, telecommunications, etc.
*Also includes other activities that deliver, enhance or direct delivery of learning situations to students. (aka field trips)





Quiz: instructional function codes

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- Q. What is the function code for a art class field trip to an Art Museum?
 - **Answer:**
-



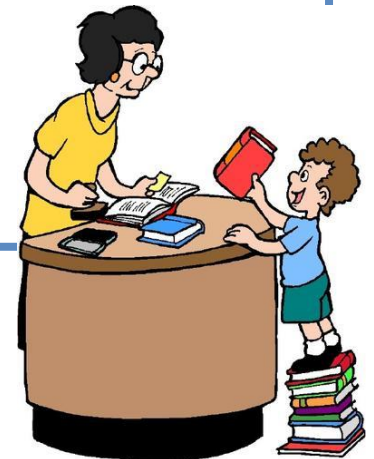


Account Code Structure - Function

XXX-**XX**-XXXX-XX-XXX-X-XX-XXX

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- **10 Instruction and Instructional-Related Services**
- 12 Expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.



Account Code Structure - Function



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XXX-**XX**-XXXX-XX-XXX-X-XX-XXX



- **10 Instruction and Instructional-Related Services**
- 13 Expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Includes:
 - Inservice training & Staff development for instructional related staff (functions 11, 12 and 13)
 - Development of new or modified instructional methods, techniques, procedures, services, etc.



Account Code Structure - Function

XXX-**XX**-XXXX-XX-XXX-X-XX-XXX

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- **20 Instruction and Instructional-Related Services**
- 21 Instructional Leadership
Curriculum director, special program directors, etc.
- 23 School Leadership
Principal and Assistant Principal & related staff
Attendance staff
Activity Fund staff





Account Code Structure - Function

XXX-**XX**-XXXX-XX-XXX-X-XX-XXX

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- **30 Instruction and Instructional-Related Services**
- 31 Guidance, Counseling and Evaluation Services
- 32 Social Work Services
- 33 Health Services
- 34 Student Transportation (used by Transportation Department)
- 35 Food Services (used by Food Service Department)
- 36 Extracurricular Activities (includes Co-curricular activities, too)





Account Code Structure - Function

XXX-**XX**-XXXX-XX-XXX-X-XX-XXX

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- **30 Instruction and Instructional-Related Services**
- 31 Guidance, Counseling and Evaluation Services
Expenses directly and exclusively related to:
 - Assessing and testing students' abilities,
 - Aptitudes and interests,
 - Career counseling,
 - Psychological services
 - Other types of counseling services





Account Code Structure - Function

XXX-**XX**-XXXX-XX-XXX-X-XX-XXX

- 
- **30** **Instruction and Instructional-Related Services**
 - **36** **Extracurricular Activities**
Expenses for school-sponsored activities outside of the school day such as:
 - Athletics
 - Cheer, spirit and dance teams
 - UIL Competitions (one-act play, speech, debate, band)
 - Clubs and organizations (Student Council, NHS, etc.)





Quiz: Function 11 or 36?

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- Q. When should I use function 11 for the band program?
- Answer: Expenses related to direct classroom instruction, such sheet music for band class and band instruments
- Q. When should I use function 36 for the band program?
- Answer: Expenses related to competitive events. Expenses include band uniforms and travel to UIL events (meals, lodging, etc.)





Account Code Structure - Function

XXX-**XX**-XXXX-XX-XXX-X-XX-XXX

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- **60 Instruction and Instructional-Related Services**
- 61 Community Services
Expenses for activities other than regular public education such as:
 - Parental Involvement activities
 - Parenting programs
 - Parental advisory committees



Account Code Structure - Object

XXX-XX-XXXX-XX-XXX-X-XX-XXX

- A mandatory 4 digit code that identifies 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.



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Account Code Structure - Object

XXX-XX-XXXX-XX-XXX-X-XX-XXX

- The first of the four digits identifies the type of account:
- 1000 Assets & Other Debits (Cash and Investments)
- 2000 Liabilities (Amounts owed)
- 3000 Fund Balance/Net Assets (Net Worth/Savings)
- 4000 Clearing Accounts (Encumbrances)

Referred to the Balance Sheet Accounts



Account Code Structure - Object

XXX-XX-XXXX-XX-XXX-X-XX-XXX

- The first of the four digits identifies the type of account:
- 5000 Revenue (Money Received)
- 6000 Expenditures (Money Spent)
- 7000 Other Resources/Non-Operating Expenses
- 8000 Other Uses/Non-Operating Expenses



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Account Code Structure - Object

XXX-XX-XXXX-XX-XXX-X-XX-XXX

- The second digit identifies the major area :
- 5000 Revenue (Money Received)
 - 5700 Local Revenue
 - 5800 State Revenue
 - 5900 Federal Revenue

What is the major area for activity funds? [5700]



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Account Code Structure - Object

XXX-XX-XXXX-XX-XXX-X-XX-XXX

- The second digit identifies the major area :
- 6000 Expenditures (Money Spent)
 - 6100 Payroll Costs
 - 6200 Professional and Contracted Svs
 - 6300 Supplies and Materials
 - 6400 Other Operating Expenses (Travel)
 - 6500 Debt Service
 - 6600 Capital Outlay (Fixed Assets)



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Account Code Structure - Object

XXX-XX-XXXX-XX-XXX-X-XX-XXX

- The third and fourth digits provide further sub-classifications :
- 6000 Expenditures (Money Spent)
- 6100 Payroll Costs
 - 6110 Teachers & Other Professional Personnel
 - 6120 Support Personnel
 - 6130 Employee Allowances
 - 6140 Employee Benefits



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Account Code Structure - Object

XXX-XX-XXXX-XX-XXX-X-XX-XXX

- Payroll Costs – Professionals versus Support Personnel

Category	Professionals (Exempt/FLSA)	Support Staff (Non-Exempt)
Substitute Salaries	6112	6122
Extra Duty Pay/Stipends or Overtime (Support)	6119	6121
Base Salary	6119	6129
Local Use Codes Available	6116-6118	6125-6128



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Account Code Structure - Object

XXX-XX-XXXX-XX-XXX-X-XX-XXX

- The third and fourth digits provide further sub-classifications :
- 6000 Expenditures (Money Spent)
- 6200 Professional and Contracted Services
 - 6210 Professional Services
 - 6220 Tuition & Transfer Payments
 - 6230 Education Service Center Services
 - 6240 Contracted Maintenance & Repair Services
 - 6250 Utilities
 - 6260 Rentals – Operating Leases
 - 6290 Miscellaneous Contracted Services



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Account Code Structure - Object

XXX-XX-**XXXX**-XX-XXX-X-XX-XXX

- The third and fourth digits provide further sub-classifications :
- 6000 Expenditures (Money Spent)
- 6300 Supplies and Materials
 - 63**10** Supplies for Maintenance and/or Operations
 - 63**20** Textbooks and Reading Materials
 - 63**30** Testing Materials
 - 63**40** Food Service & Other Resale Items (6343)
 - 63**90** Supplies and Materials - General



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Account Code Structure - Object

XXX-XX-XXXX-XX-XXX-X-XX-XXX

- The third and fourth digits provide further sub-classifications :
- 6000 Expenditures (Money Spent)
- 6400 Other Operating Costs
 - 6410 Travel, Subsistence and Stipends
 - 6420 Insurance and Bonding
 - 6430 Election Costs
 - 6440 Depreciation Expense
 - 6490 Miscellaneous Operating Costs



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Account Code Structure - Object

XXX-XX-XXXX-XX-XXX-X-XX-XXX

- The third and fourth digits provide further sub-classifications :
- 6000 Expenditures (Money Spent)
- 6500 Debt Service
 - 6510 Debt Principal
 - 6520 Interest Expenses
 - 6590 Other Debt Service Expenses



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Account Code Structure - Object

XXX-XX-XXXX-XX-XXX-X-XX-XXX

- The third and fourth digits provide further sub-classifications:
- 6000 Expenditures (Money Spent)
- 6600 Capital Assets – Land, Buildings and Equipment
 - 6610 Land Purchase and Improvement
 - 6620 Building Purchase, Construction & Improvement
 - 6630 Furniture & Equipment (Over \$5,000 per unit)
 - 6640 Capital Assets – District Defined (less than \$,5000 per unit)
 - 6650 Capital Assets Under Lease
 - 6660 Library Books and Media (Over \$5,000 per unit)



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Account Code Structure – Optional codes 1 & 2

XXX-XX-XXXX-**XX**-XXX-X-XX-XXX

- A 2 digit code for optional use to provide special accountability at the local level.
- The default of Codes 1 & 2 is 00.



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Account Code Structure – Organization

XXX-XX-XXXX-XX-**XXX**-X-XX-XXX

- A mandatory 3 digit code that 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 in the Texas School Directory.
- Examples:

001 - 040	High School
041 - 100	Middle School
101 - 698	Elementary
699	Summer School
701 - 750	General Administration
800 - 997	Other non-campus organizations
998	Unallocated
999	Undistributed



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Account Code Structure

Fiscal Year

XXX-XX-XXXX-XX-XXX-**X**-XX-XXX

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

Fiscal Year/Grant Award	Time Period	Fiscal Year Code
2019-2020 Fiscal Year	7-01-19 to 6-30-20	0
2020-2021 Fiscal Year	7-01-20 to 6-30-21	1
Grant Award		
2 yr Federal Grant Awarded in 2018-2019	7-01-18 to 6-30-20	9
3 yr Federal Grant Awarded in 2019-2020	7-01-19 to 6-30-22	0





Account Code Structure Program Intent (PIC)

XXX-XX-XXXX-XX-XXX-X-**XX**-XXX

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- 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 the demographic makeup of the students served.





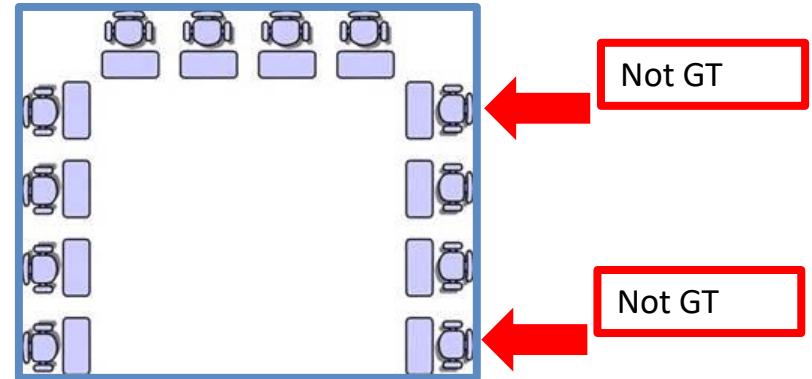
Account Code Structure Program Intent (PIC)

XXX-XX-XXXX-XX-XXX-X-**XX**-XXX

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The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served.

**Intent is Gifted & Talented Instruction
= PIC 21**





Account Code Structure Program Intent (PIC)

XXX-XX-XXXX-XX-XXX-X-**XX**-XXX

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- 1X Basic Services
 - 11 Basic Instruction
- 2X Enhanced Services
 - 21 Gifted and Talented
 - 22 Career & Technology
 - 23 Special Education (Services to Students with Disabilities)
 - 25 Bilingual and ESL





Account Code Structure Program Intent (PIC)

XXX-XX-XXXX-XX-XXX-X-**XX**-XXX

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- 2X Enhanced Services (continued)
 - 24 Accelerated Instruction (State Compensatory Education)
 - 26 Non-disciplinary Alternative Education (AEP)
 - 28 Disciplinary Alternative Education (DAEP Basic)
 - 29 Disciplinary Alternative Education (DAEP Supplemental)
 - 30 Title I, Part A Schoolwide (Related to SCE & Other Costs on Campuses with 40% or more Educationally Disadvantaged Students)

Note: All of these PICs are related to the State Compensatory Education Program Allotment





Account Code Structure Program Intent (PIC)

XXX-XX-XXXX-XX-XXX-X-**XX**-XXX

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- 31 - High School Allotment (ended in FY 2018-2019)
- 32 - Pre-Kindergarten Program
- 33 - Pre-Kindergarten – Special Education
- 34 - Pre-Kindergarten – Compensatory Education
- 35 - Pre-Kindergarten – Bilingual Education

- 91 - Athletics and Related Activities (Competitive athletic activities
Cheer, Drill Team and Pep Squad – Does not include band)
- 99 - Undistributed





Account Code Structure Program Intent (PIC)



XXX-XX-XXXX-XX-XXX-X-**XX**-XXX

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- 36 - Early Education Allotment
- 37 - Dyslexia Allotment
- 38 - College, Career and Military Readiness (CCMR)
- 43 - Dyslexia/Special Education (effective 2020-2021)



Note: These PICs were added as a result of HB 3 (2019-2020)

Account Code Structure – Optional Codes 3-5

XXX-XX-XXXX-XX-XXX-X-XX-**XXX**

- Optional 3 digits that may be used by the district to further describe the transaction.
- The default of Codes 3, 4 and 5 is 00.



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Sample Chart of Accounts

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Lackland ISD - Chart of Accounts			
XXX-XX-XXXX-XX-XXX-X-XX-XXX			
1 2 3 4 5 6 7 8			
Funds (#1) 100 General Fund 195 Dept. of Defense Supplemental 199 General Fund 200-400 Special Revenue Funds 211 ESSA, Title I, Part A 240 Food Service Fund 266 CARES Act (COVID-19) 288 ESSA, Title IV, Part A (F289 PEIMS) 289 DODEA Grants 397 Advanced Placement Incentives 410 Instructional Materials Allotment (Textbooks) 461 Campus Activity Fund 494 Robotics Donations 498 USAA Donations 600 Capital Projects Funds 692 Dept. of Education Building Projects, 8008 Grant 693 Dept. of Education Building Projects, 8007 Formula 695 Dept. of Defense, Construction Grant 699 Capital Projects Fund - Local Projects 860 Agency Funds 863 Payroll Clearing Fund 864 Accounts Payable Clearing Fund 865 Student Activity Accounts (Clubs and Organizations) 900 Capital Assets and Long Term Debt 901 Fixed Assets Fund 902 Long Term Debt Fund	Objects (#3): 6100 Payroll Costs 6112 Salaries for Substitute Teachers 6118 Salaries, Professional, Extra Duty (6119) 6119 Salaries, Teachers & Professional Personnel 6121 Extra Duty Pay, Overtime, Support Personnel 6122 Salaries, Support Staff Substitutes 6129 Salaries, Paraprofessional & Support Staff 6139 Employee Allowances 6141 Social Security/Medicare 6142 Group Health Insurance 6143 Workers Compensation 6144 TRS On-Behalf Payments 6145 Unemployment Compensation 6146 Teacher Retirement/TRS Care 6149 Employee Benefits - Leave Buy Back 6200 Professional & Contracted Services 6211 Legal Services 6212 Audit Services 6214 Lobbying Expenses (Portion of Memberships) 6219 Professional Services (Govt Cd 2254.002) 6221 Staff Tuition & Fees (Higher Education) 6223 Student Tuition - Other than Public Schools 6239 Education Service Center Services 6249 Contracted Maintenance & Repair 6259 Utilities 6269 Rentals - Operating Leases (Copiers, equipment, etc) 6291 Consultants (Best Practices, Improvement) 6299 Miscellaneous Contracted Services 6300 Supplies & Materials 6311 Gasoline & Other Fuels 6319 Vehicle Supplies 6321 Textbooks - purchased by district 6329 Reading materials, library books, subscriptions 6339 Testing materials 6341 Food (CNP Only) 6342 Non-Food Supplies (CNP Only) 6344 USDA Commodities (CNP Only) 6398 Equipment, (Taggable > \$1,000) 6399 Supplies & Non-Taggable Equipment 6400 Other Operating Costs & Travel 6411 Travel, Staff 6412 Travel, Student 6419 Travel, Non-employees (parents, board, etc) 6429 Insurance Costs 6491 Statutorily-Required Public Notices***NEW*** 6495 Memberships (portion may be 6214) 6499 Misc. Expenses: Awards, Fees, etc. 6600 Capital Outlay and Equipment 6629 Facilities and Construction 6631 Vehicles, Unit Cost > \$5000 (less than \$5K = 6641) 6639 Furniture, Equipment, Software, Unit Cost > \$5000	Sub-Objects (#4): Subjects: 31 English/Language Arts 32 Math 33 Science 34 Social Studies 36 Spanish PE & Arts: 41 Art 42 Music 43 PE & Health 44 Theatre Arts 45 Band Other: 51 Success For All Reading (SFA)	Organizations (#5): 001 Stacey Jr/Sr High 101 Lackland Elementary 699 Summer School 701 Superintendent 702 School Board 748 Wellness Program/SHAC 749 Human Resources 750 Business Office 993 Custodial 994 Food Service 995 Executive Director of C & I 996 Technology Dept. 997 Operations/Maint/Transp. 999 Districtwide (Unallocated)
Functions (#2): Instruction and Instructional-Related Services 11 Instruction 12 Instructional Resources & Media Svcs 13 Curriculum Development & Instructional Staff Dev. Instructional and School Leadership 21 Instructional Administration 23 Campus Leadership Support Services - Student 31 Counseling Services 32 Social Work Services 33 Health Services 34 Student Transportation 35 Food Services 36 Cocurricular/Extracurricular Activities Other Functions 41 General Administration 51 Plant Maintenance & Operations 52 Security & Monitoring Services 53 Data Processing Services 61 Community Services 81 Facilities, Acquisition, and Construction 93 Payments to Fiscal Agent of SSA, Sp.Ed. Co-Op 95 Payments to JJAEP	Program Intent Codes (#7): 11 Basic Educational Services 21 Gifted and Talented 22 Career & Technology 23 Services to Students w/ Disabilities 25 Bilingual and Special Language Programs 24 State Compensatory Education (SCE) 28 Disciplinary AEP - Basic Services 24 State Compensatory Education (SCE) 28 Disciplinary AEP - Basic Services 31 High School Allotment 32 Pre-Kindergarten 33 PK, Special Education 34 PK, State Compensatory Education 36 Early Education Allotment (PK-3) 37 Dyslexia 38 College, Career and Military Readiness (CCMR) 43 Dyslexia, SP Ed Svcs (IEP) FY 2020-2021 Other: 91 Athletics 99 Miscellaneous, Undistributed		



Let's Practice

(Use the Sample Chart of Accounts)

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Number	Scenario
#1	Supplies for math class for special education students at the high school.
#2	Travel expenses for staff development for elementary Bilingual PreKindergarten teachers
#3	PA (public address) system for a middle school principal's office with a cost of \$5,100.
#4	Repair of color copier in the teacher workroom at the high school
#5	Field trip for elementary SCE students during summer school – admission fees only.



Let's Practice

Use the Sample Chart of Accounts

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Scenario	Fund	Function	Object	Sub Object	Organization	Fiscal Year	PIC	Local Use
#1								
#2								
#3								
#4								
#5								





Resources

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- Account Code Resources:
- [Chart of Accounts-LISD-2019-2020](#)
- [Chart of Accounts-LISD- 2019-2020 by Alpha Description](#)
- [Chart of Accounts-LISD- 2019-2020 By Object Code](#)
- [TEA Financial Coding Presentation](#)





Questions

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Submit your questions via email to:
estrada.r@lacklandisd.net