

BUDGET TRAINING

Presented by:
Midland ISD Budget Department

TEA's Financial Accountability System Resource Guide (FASRG)

Education Code 44.007 requires a standard school district fiscal accounting system that is compatible with PEIMS.

The Code Structure

All school districts must use the account code structure as described in the FASRG

Required 15 digit account code, with 5 additional option codes

Fund code (3 digits)

Function code (2)

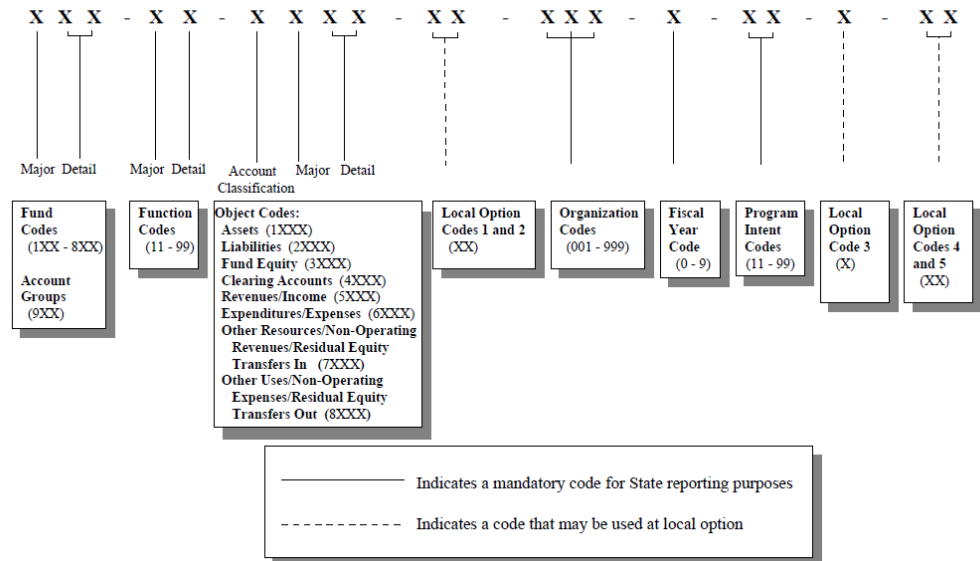
Object code (4)

Organization code (3)

Fiscal year code (1)

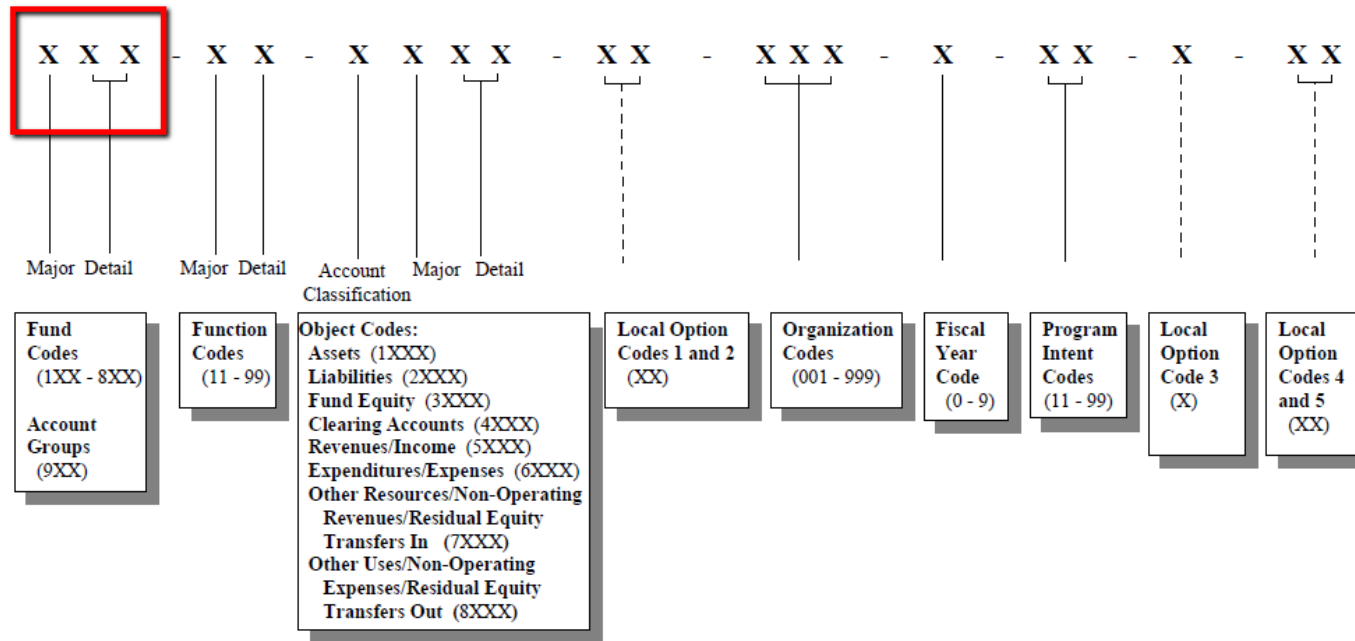
Program intent code (2)

Category code – *locally defined* (5)



FUND Code

The Code Structure



FUND Code

- A fund is an accounting entity with a self-balancing set of accounts recording financial resources and liabilities.
- A school district designates the fund's financial resources for a distinct purpose

Midland ISD List of Funds:

- 1xx – Local Funds
- 2xx – Federal Funds
- 3xx or 4xx – State Funds
- 5xx – Debt Service
- 6xx – Capital/Bond Projects
- 7xx – Internal Service Funds
- 8xx – Agency Funds

FUND Code

General Operating (Fund 1xx)

Special Revenue (Federal, State, Local)

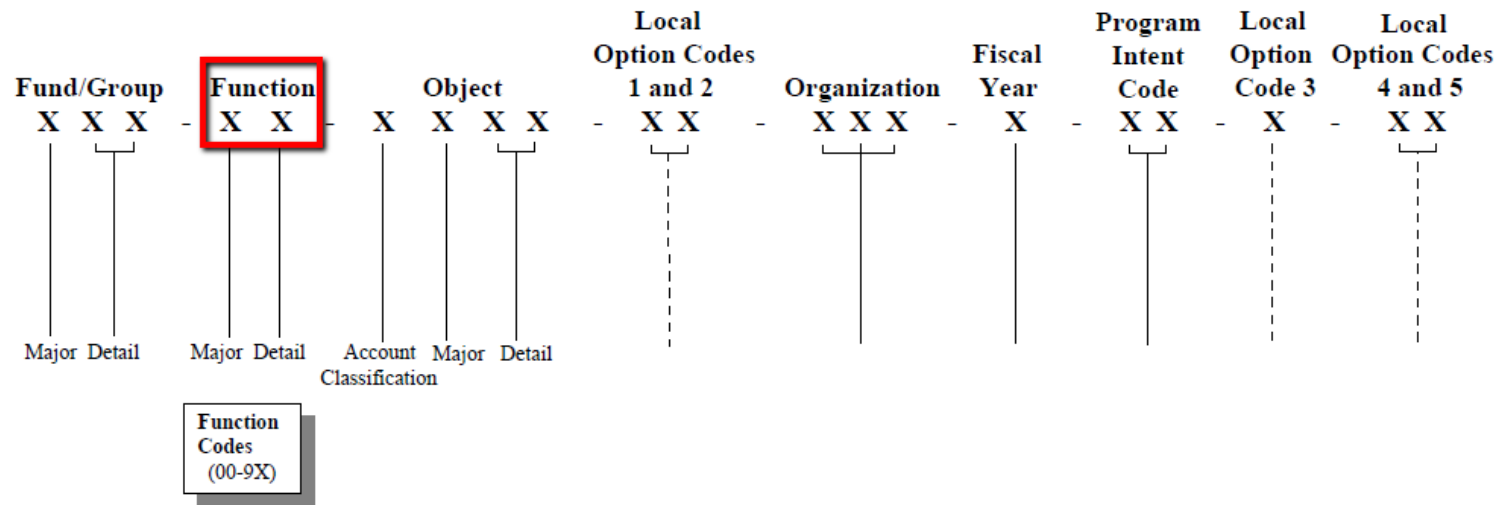
- Fund 211 – Title I
- Fund 224 – IDEA-B
- Fund 240 – Food Service (Child Nutrition)
- Fund 397 – State AP Funds
- Fund 410 – Instructional Materials & Technology Allotment
- Fund 461 – Campus Activity Funds

Student Activity Funds (Fund 865)

Faculty Funds (Fund 876)

FUNCTION Code

The Code Structure



FUNCTION Code

- A “function” is a general operational area that groups together related activities.

What is the purpose of the transaction?

- Teaching students
- Professional development for teachers
- School Administrations
- Transporting students

FUNCTION Code

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

- 10 Instruction and Instructional-Related Services
- 20 Instruction 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

FUNCTION Code

INSTRUCTION (11): A function for which expenditures are for the purpose of instructing students. This includes expenditures for direct classroom instruction and other activities that deliver, supplement or direct the delivery of learning situations to students.

INSTRUCTIONAL RESOURCES & MEDIA (12) : A function for which expenditures are directly and exclusively for establishing and maintaining libraries and other major facilities dealing with instructional materials and media.

CURRICULUM & STAFF DEVELOPMENT (13): A function for which expenditures are directly and exclusively used to aid in-service training and other staff development involving instructional or instructional related personnel of the district.

INSTRUCTIONAL LEADERSHIP (21): A function for which expenditures are directly for activities which have as their purpose managing directing, supervising general and specific instructional programs.

SCHOOL LEADERSHIP (23) : A function for which expenditures are for the purpose of general administration of a school campus. In most cases costs are limited to operating a principal's office and include all types of activities pertaining to the operation of that office.

GUIDANCE, COUNSELING & EVALUATION (31): A function for which expenditures are directly and exclusively for activities which have as their purpose assessing, and testing students' abilities, aptitudes, and interests, counseling students with respect to career and educational opportunities and helping them establish realistic goals. It includes costs of psychological services, identification of individual characteristics testing, educational counseling, and occupational counseling.

SOCIAL WORK SERVICES (32): A function for which expenditures are directly and exclusively for activities which promote and improve school attendance of students, including the promotion of positive student and parent attitudes toward attendance, analysis and causes of truancy, and follow-up for truants. Interpreting the social needs of students.

HEALTH SERVICES (33): A function for which expenditures are directly and exclusively for the purpose of providing health services to individuals. Costs include salaries for school nurses, other medical, dental, and optical services, inoculations, etc.

STUDENT TRANSPORTATION (34) : A function for which expenditures are for the purpose of providing transportation to students, except for co-curricular activities.

FOOD SERVICES (35): A function for food service operation expenditures, including the cost of food, labor, and other expenditures necessary for the preparation, transportation, and storage of food.

EXTRACURRICULAR ACTIVITIES (36): A function for which expenditures are for extracurricular or other purposes that are not essential in the delivery of instructional, instructional related, and student services. Costs include such activities as intramural and inter-scholastic competition, student, organizations, and special interest activities.

GENERAL ADMINISTRATION (41): A function for which expenditures are for the purposes of managing or governing the school district as an overall entity, and that cover multiple activities that are not directly and exclusively for costs applicable to specific functions. Examples of general administration expenditures include those incurred by the school board, office of the superintendent, fiscal budget, accounting, or business office, textbook custodian, central personnel office, and tax administration.

FACILITIES MAINTENANCE & OPERATION (51): A function for which expenditures are for activities to keep the physical plant open, clean, comfortable safe for use, and keeping the grounds in effective working condition and state of repair. Included are costs of activities that maintain order, and safety in building, on the grounds, and in school vicinities. Expenditures associated with warehouse/receiving service.

SECURITY AND MONITORING SERVICES (52): A function for which expenditures are for activities to keep student and staff surrounds safe, whether in transit or from school, on a campus or participating in school sponsored events at another location. Examples of expenditures are security guards, bus security monitors, crossing guards, campus policy, hand-held communication devices.

DATA PROCESSING SERVICES (53): A function for which expenditures are for non-instructional data processing services, whether in-house or contracted. Included are costs for computer facility management, computer processing, system development, analysis and design.

COMMUNITY SERVICES (61): A function for which expenditures are for activities or purposes other than regular public education and adult education programs. These types of expenditures are for the service or activities relating to the whole community, including resources to nonpublic schools. Examples are costs of community recreation programs, public libraries, non-instructional programs for custodial and detention care of children and community welfare activities.

DEBT SERVICE (71): A function for which expenditures are for the retirement of recurring bond, lease-purchase or other debt principal, related debt service fees, and interest .

FACILITIES ACQUISITION & CONSTRUCTION (81): A function for which expenditures are for acquiring, equipping, and/or additions to real property. This includes costs for land and, buildings, remodeling, initial installation or, extension of service systems and other equipment and improvements to sites.

INCREMENTAL COSTS ASSOCIATED WITH CH. 41 (92): This function code is used for expenditures that are for the purpose of positioning a school district with excess wealth per WADA to purchase attendance credits either from the state or from other school district(s).

PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE (95): 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.

OTHER INTERGOVERNMENTAL CHARGES (99): Property tax appraisal district fees and other charges.

FUNCTION Code

10 – Instruction and Instructional-Related Services

11 – Basic Instruction

Direct interaction between teachers and students

Example: Teacher salaries, classroom materials, testing materials

12 – Instructional Resources and Materials

Establishing and maintaining libraries (and other facilities dealing with educational resources and media)

Example: Librarian salaries, library supplies

13 – Curriculum Development and Staff Development

Expenses used to aid instructional staff (11 and 12) in developing curriculum; professional development

Example: Teacher and Librarian travel for training

FUNCTION Code

20 – Instructional and School Leadership

21 – Instructional Leadership

Managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services

Example: Teaching & Learning departments, T&L supplies, T&L travel

23 – School Leadership

Directing and managing a school campus

Example: Principals , Assistant Principals, campus secretary, office supplies, office Xerox lease, campus leadership travel

FUNCTION Code

30 – Student Support Services

33 – Health Services

Expenses for directly and exclusively used for providing health services to

Example: nursing supplies, contracted medical services

34 – Student Transportation Services

Expenses incurred for transporting students to/from school

Not for field trips or extra-curricular activities

Example: transportation costs (fuel, vehicle repairs & maintenance), CBI trips for Special Ed

35 – Food Services

Food Service operations

Example: all child nutrition expenses

36 – Extracurricular Services

Expenses for school-sponsored activities outside of the school day. Includes athletics and other activities that normally involve competition between schools.

Example: Athletics travel, athletic supplies and equipment, band uniforms, activity funds fundraiser goods purchased for resale

FUNCTION Code

40 – Administrative Support Services

41 – General Administration

Expenses for managing or governing school districts

Example: School board expenses (travel, training, fees), Superintendent's office, Financial Services, Purchasing, Communications/Public Relations, Attorney

50 – Support Services – Non-Student Based

51 – Facilities Maintenance & Operations

Expenses for activities to keep the facilities and grounds, open, clean, comfortable, and in effective working condition and state of repair.

Example: School Plant Services, Warehouse, utilities

52 – Security and Monitoring Services

Expenses to keep student and staff surroundings safe

Example: Police Department, access control, surveillance/security

53 – Data Processing Services

Expenses for data processing services.

Example: Technology, IMS, computer management, computer processing, student data systems, network maintenance

FUNCTION Code

60 – Ancillary Services

61 – Community/Parental Involvement Services

Expenses for other than regular public education. Relates to the whole community or some segment of the community.

Example: Parental involvement programs, conducting meeting with parental advisory committees

80 – Capital Outlay

81 – Facilities Acquisition and Construction

Expenses for acquiring, equipping, and/or making additions to real property sties including lease and capital lease transactions

Example: Purchase of land/buildings, remodeling, initial installation or service systems or other equipment

90 – Intergovernmental Charges

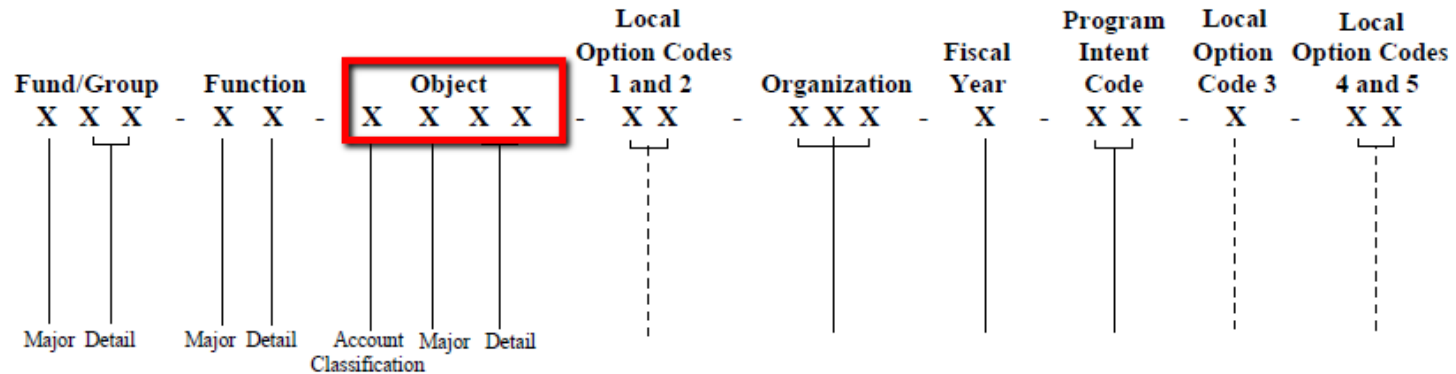
91 – Chapter 41 payments

99 – Other intergovernmental charges

Example: MCAD appraisal costs

OBJECT Code

The Code Structure



Object Codes:
Assets (1XXX)

OBJECT Code

- The nature and type of transaction (Assets, Liabilities, Revenue, Expenses, etc.)

6xxx – Expenditures:

6100 – Payroll and Benefits

6200 – Professional & Contracted Services

6300 – Supplies & Materials

6400 – Other Operating Expenditures

6500 – Debt Service

6600 – Capital Outlay

OBJECT Code

6100 – Payroll and Benefits – must go through HR

6112 – Substitutes for Teachers and other professionals

6118 – Extra Duty Pay – wages paid to employees for performing duties beyond the normal working day

6200 – Professional and Contracted Services

6239 – Education Service Center Services

All contracted services provided by an education service center: staff development, curriculum development, data processing services, etc. Does not include supplies.

6249 – Contracted Repair and Maintenance

6269 – Rentals – Operating Leases

Example: Xerox lease, rental of equipment

OBJECT Code

6200 – Professional and Contracted Services (cont.)

6291 – Consulting Services

Refers to practice of helping districts to improve performance through analysis of existing problems and development of future plans. They generally bring formal frameworks or methodologies to identify problems or suggest more effective or efficient ways of performing tasks.

6297 – Subscription Services

Services that are renewed annually for access; if not renewed, we lose access. Example: GoToMyPC, Destiny, Plan4Learning, etc.

6299 – Miscellaneous Contracted Services

Miscellaneous contracted services not specified elsewhere.

Example: Printing/designing services, accompanist, DJ

OBJECT Code

6300 – Supplies and Materials

6315-6319 – Supplies for Maintenance and Operations

Custodian supplies, maintenance and repair supplies

6321 – Textbooks/Instructional Materials

6329 – Reading Materials

Magazine/newspaper subscriptions, reference books and other reading materials placed in a classroom or office

6339 – Testing Materials

Expenses for testing materials including test booklets and study materials related to those tests

6398 – Inventoried Items ($\$1,000 < x < \$5,000$)

Smartboards, projectors, etc.

6399 – General Supplies

Expenses of relatively low per unit cost. *Examples: consumables, supplies, purchased software with per-unit cost of less than \$5,000*

OBJECT Code

6400 – Other Operating Costs

6411 – Employee Travel

Cost of employee travel: lodging, airfare, per diem, etc. Includes registration fees associated with attending conferences.

6412 – Student Travel

Cost of transportation, meals, participation fees, room, and other expenses associated with students traveling for school sponsored events.

6419 – Non-Employee Travel

Travel for non-employees for school district authorized activities.

Example: board member travel

6491 – Required Public Notices – costs associated with required notices

Examples: Advertising costs paid to MRT for publishing Notice of Public Hearing for budget

6495 - Dues

Dues paid to clubs, committees, or other organizations. *Example: TASA, TASP, TASB*

6499 – Miscellaneous Operating Costs

All other operating costs no mentioned above

Examples: Fees, awards, food/refreshments for school-related meetings, non-travel registration fees, webinars

OBJECT Code

6500 – Debt Service Costs

6600 – Capital Outlay Costs

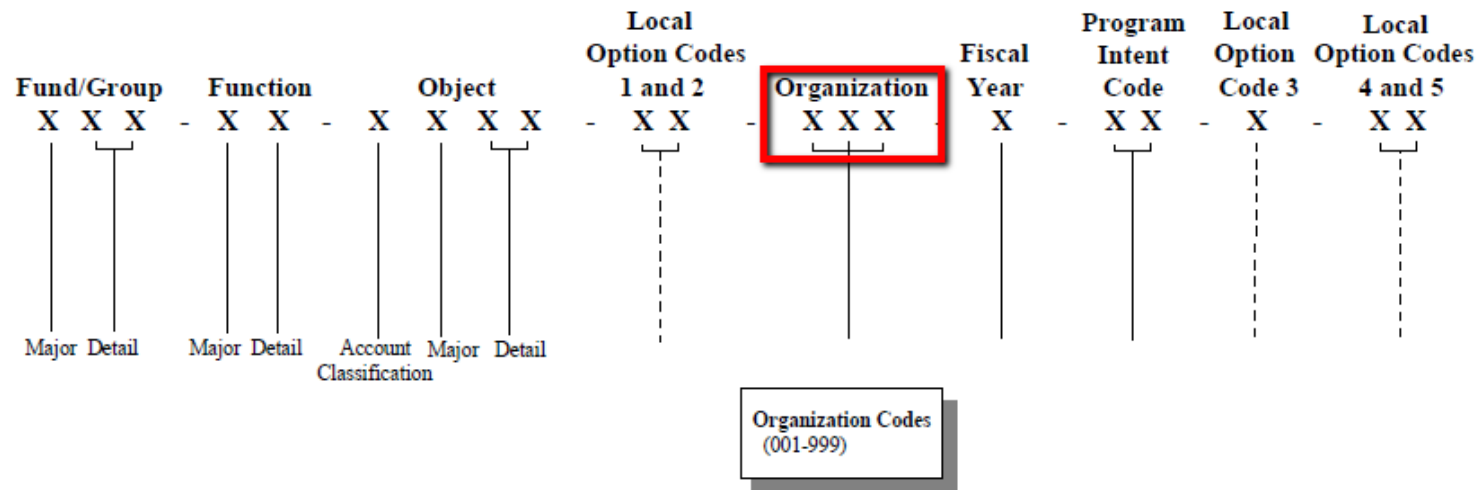
6629 – Building, construction, or improvements

6631 – Vehicles per unit cost of \$5,000 or more

6639 – Furniture, Equipment, and Software with per unit cost of \$5,000 or more

ORGANIZATION Code

The Code Structure

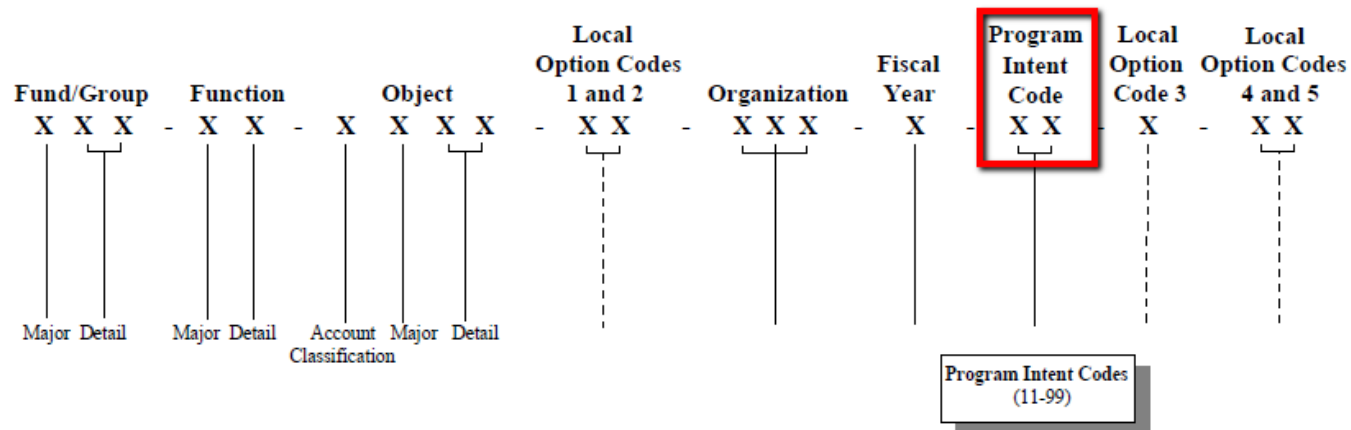


ORGANIZATION Code

- Identifies the organization – a campus or department
- Campus codes are assigned by TEA
- Department codes are defined by the activity

PROGRAM INTENT Code

The Code Structure



PROGRAM INTENT Code

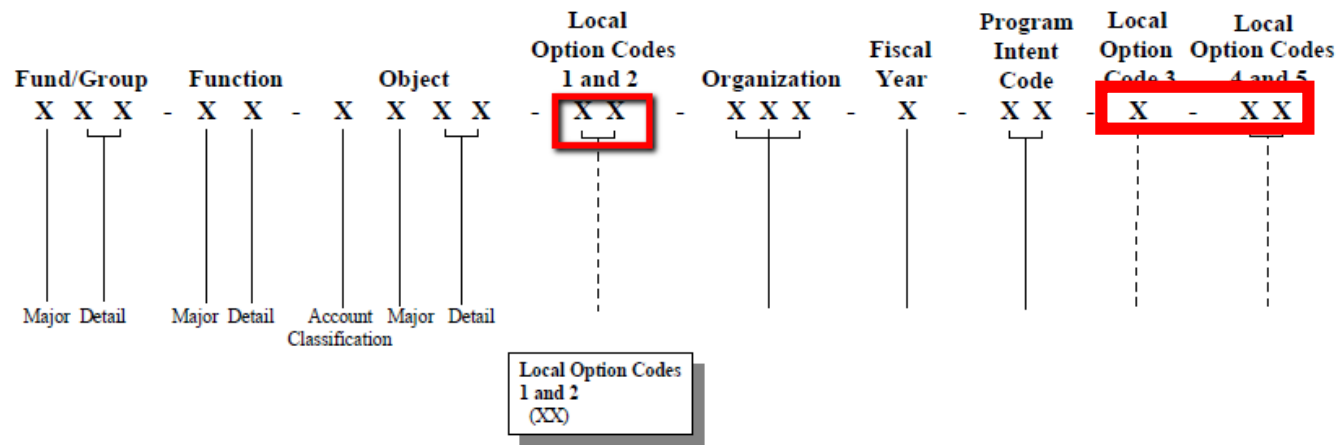
- Identifies the type of student receiving services

Midland ISD List of Program Intent Codes (PIC):

11 – Basic Educational Services (K – 12)	30 – Title I
21 – Gifted and Talented	31 – High School Allotment
22 – Career and Technical Education (CTE)	32 – Pre-Kindergarten
23 – Special Education	33 - Pre-Kindergarten – Special Education
24 – State Compensatory Education	34 - Pre-Kindergarten – Compensatory Ed
25 – Bilingual Education	35 – Pre-Kindergarten - Bilingual
26 – Non-disciplinary Alternative Education	91 – Athletics
28 – Disciplinary Alternative Education	99 – Undistributed (all other)

LOCAL Code

The Code Structure



LOCAL Code

- Provides for additional detail for tracking purposes at the campus, department and district level
- Last Two Digits – Activity Fund codes – see Budget Code Reference Sheet

PUTTING IT ALL TOGETHER

MIDLAND INDEPENDENT SCHOOL DISTRICT Budget Code Reference Sheet

Fund	Function	Object	Organization	Department	Intent
Local Funds	Instruction & Instr. Related Services	Payroll	Campus		Regular
182 Magnet Fund	11 Instructional Services	6112 Substitute	002 LEE HIGH	701 Superintendent's Office	11 Basic Ed. Services
199 General Fund	12 Instructional Resources and Media Serv.	6117 Salary Supplements	003 MIDLAND HIGH	702 Board of Trustees	
	13 Staff Development	6118 Tutorials	004 COLEMAN HIGH	703 Tax Assessment & Collection	Enhanced Services
Federal Program Funds		6119 Professional Salaries	006 ECHS	726 Financial - Business Office	21 Gifted and Talented
211 Title I, Part A	Instructional & School Leadership	6120 Non-Professional Salaries	030 MAP	727 Procurement	22 Career and Technology
224 IDEA, Part B - Special Ed. Students	21 Instructional Administration	6139 Employee Allowances	041 ALAMO JH	728 Human Resources	23 Services to Students w/Disabilities
225 IDEA - B Preschool	23 Campus Administration	6141 Medicare	042 LFHS	729 Chapter 41	24 Accelerated Ed. (At-Risk)
240 Nat. Sch. Brkfst. & Lunch Prog.		6142 Health Insurance	044 MFHS	801 Special Ed	25 Bilingual Ed./Spec. Lang. Programs
244 Career & Tech Basic Grant	Support Services - Student	6143 Worker's Comp. Ins.	045 SAN JACINTO JH	802 Vocational Ed	26 Non-disciplinary AEP - Basic Services
255 Title II, Part A	31 Guidance and Counseling	6144 TRS Care - On Behalf	046 GODDARD JH	803 Science	27 Non-disciplinary AEP - Supplemental State
263 Title III, A - English Lang. Acq.	32 Social Services	6140 Teacher Retirement	047 ABELL JH	804 Math Elementary	28 Disciplinary Alt. Ed. Program - DAEP Basic Services
290 Title I, Priority & Focus	33 Health Services	6148 Sick Leave Rebate	101 BONHAM ELEM	805 Foreign Language	29 Disciplinary Alt. Ed. Prog. - DAEP Supplemental
	34 Student (Pupil) Transportation	6149 District Matching	104 BURNET ELEM	806 Fine Arts	30 Title I, Part A
State Program Funds	35 Food Services		108 DEZAVALA ELEM	807 Social Studies	32 Pre-K (Early Childhood)
396 Advance Placement/Testing	36 Co-curricular/Extracurricular Activities	Professional & Contracted Services	107 FANNIN ELEM	808 ELA, Secondary	33 Early Childhood - Special Ed.
410 Instructional Materials/Textbooks		6217 Pupil Services	108 HENDERSON ELEM	809 Staff Development	34 Pre-K
Debt Services	General Administration	6219 Professional Services (Doctor, Lawyer, etc.)	109 HOUSTON ELEM	810 Bilingual	35 Early Childhood - Bilingual
599 Debt Service Funds	41 General Administration	6239 Education Service Centers	110 JONES ELEM	811 Math Secondary	
	Support Services / Non-Student Based	6245 Repair & Maintenance	111 LAMAR ELEM	812 E Childhood/Pre K	Misc.
	51 Plant Maintenance and Operations	6246 Repair & Maintenance	112 LONG ELEM	813 Health (Instructional)	91 Athletics and Related Activities
	52 Security and Monitoring Services	6249 Contracted Repairs & Maintenance	113 MILAM ELEM	814 Library	99 Unallocated - MISD uses this program intent code for local, basic education funds when the expenditure is coded to any function code other than 11
	53 Data Processing Services	6250 Utilities	114 EMERSON ELEM	815 Dyslexia	
	61 Community Services	6268 Elevator Maintenance	116 RUSK ELEM	816 ELA, Elementary	
	71 Debt Services	6269 Rentals/Operating Leases	117 SOUTH ELEM	818 PE	
		6291 Consulting Services	118 TRAVIS ELEM	820 Technology	
		6294 Motor Pool Vehicles / Student Activities	122 PARKER ELEM	821 Guidance and Counseling	
		6295 Maintenance Services	123 SANTA RITA ELEM	822 Truancy	
		6299 Other Contracted Services	125 SCHARBUAER ELEM	825 Advanced Placement/GT Services	
			126 CARVER ELEM	861 Communications	
		Supplies	127 BUSH ELEM	862 VIPS	
		6309 Vehicle Parts & Maintenance	128 GREATHOUSE ELEM	867 Elementary T&L	
		6310 Supplies - Car or Building	129 WASHINGTON MAGNET	868 Elementary T&L	
		6311 Furniture / Fuel	130 PEASE MAGNET	871 Instructional	
		6315 Janitorial Supplies	131 BOWIE FINE ARTS	872 Health Services	
		6317 Grounds	132 YARBROUGH ELEM	876 Teaching and Learning	
		6319 Other Supplies	133 FASKEN ELEM	877 T&L Initiatives	
		6321 Textbooks	134 BUNCHE ELEM	878 Elementary T&L	
		6329 Classroom Reading Materials	135 FRANKS ELEM	880 Athletics	
		6339 Testing Booklets, Forms, and Study Materials	699 SUMMER SCHOOL	884 Secondary T&L	
		6397 Data Processing Supplies		905 Academic Decathlon	
		6398 Equipment \$1000 < > \$5000		920 Internal Auditor	
		6399 Supplies / Materials / Software Licenses		924 District Attorney	
				930 Architect	
		Travel/Other Expenses		932 Security Services	
		6411 Prof. Travel & Training - Teachers		933 Certified Staff	
		6412 Student Travel/Field Trips		934 Computer Processing	
		6495 Fees & Dues		936 Maintenance & Operations	
		6499 Other Operating Costs		938 Transportation	
				939 Energy Management	

PUTTING IT ALL TOGETHER

Example 1:

Regular classroom supplies for Bonham elementary

199 – 11 – 6399 – 00 – 101 – 0 - 11

Example 2:

New \$6,000 machine for students to check in their books at MHS

199 – 23 – 6398 – 00 – 003 – 0 - 99

Example 3:

LHS Student travel to Cinergy for a movie

199 – 36 – 6412 – 00 – 002 – 0 - 99

Example 4:

Abell teacher and principal travel to Dallas for a conference

199 – 13 – 6411 – 00 – 047 – 0 - 99

199 – 23 – 6411 – 00 – 047 – 0 - 99