



Administrative Regulations

South San Antonio Independent School District

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| Accounting: Financial Reports and Budgeting - 2023 | |

A record must be kept of all revenues realized and of all expenditures made during the fiscal year for which a budget is adopted. A report of the revenues and expenditures for the preceding fiscal year shall be filed with TEA on or before the date set by the State Board of Education.

The funds and accounts of the District have been established under the rules prescribed in the Financial Accounting and Reporting Module of the Texas Education Agency Financial Accountability System Resource Guide. The Board of Trustees requires that annual budgets to be adopted for the General Fund, the Child Nutrition Fund, and the Debt Service Fund. Budgets are prepared using the same accounting basis for financial statements. The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, which is recognized when due. The Special Revenue Funds and Capital Projects Funds adopt project-length budgets which do not correspond to the District’s fiscal year and are not subject to Board approval.

Basic Code System 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. 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.
- **Function Code** - A mandatory 2-digit code applied to expenditures/expenses that identifies 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: The function “Health Services” is coded 33. The first 3 specifies Support Services – Student (Pupil) and the second 3 is Health Services.
- **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. Example: Money received for current year taxes is classified in account 5711. The 5 denotes revenue, the 7 shows Local and Intermediate Sources, the 1 denotes local real and personal property taxes revenue and the final 1 specifies current year levy.



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- **Optional Codes 1 and 2 (Sub-objects)** - A 2-digit code for optional use to provide special accountability at the local level.
- **Organization Code** - 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. Example: Expenditures for a high school might be classified as 001. This is a campus organization code that is defined in the Texas School Directory for that high school.
- **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 the demographic makeup of the students served. Example: An entire class of physics is taught at the basic level. Program intent code 11 would designate Basic Educational Services.
- **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. Examples: For the 2016-2017 fiscal year of the school district, a 7 would denote the fiscal year.
- **Optional Codes 4 and 5** - An optional 2-digit code that may be used by the District to further describe the transaction.

FUND CODES AND ACCOUNT GROUPS - Fund codes are the first, second, and third digits in the code structure:

General Operating Funds (1XX) (State and locally funded)

- 101 Food Service
- 161 Medicaid Administrative Claims (MAC)
- 162 School Health and Related Services (SHARS)
- 163 Technology Fund
- 164 Gifted and Talented
- 165 Career & Technology
- 166 Special Education
- 167 State Compensatory
- 168 Bilingual/ESL
- 171 Regional Day School Deaf
- 181 Athletics



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- 183 Payroll Clearing Account
- 184 Accounts Payable Clearing Account
- 199 General Fund

Special Revenue Funds (2XX, 3XX, 4XX) (State, locally and federally funded)

- 205 Head Start
- 211 ESEA Title I, Part A
- 224 IDEA-B Formula
- 225 IDEA-B Preschool
- 244 Vocational Education – Carl Perkins Basic Grant
- 255 Title II, Part A: Teacher and Principal Training and Recruiting (TPTR)
- 263 Title III, Part A: English Language Acquisition and Language Enhancement
- 289 School Climate Transformation Grant
- 315 IDEA-B Discretionary Deaf
- 316 IDEA-B Formula Deaf
- 317 IDEA-B Preschool Deaf
- 385 Visually Impaired
- 410 Textbooks
- 435 SSA Regional Day School for the Deaf
- 461 Campus Activity Funds
- 480 – 499 Various Local Grants

Debt Service Funds (Locally funded)

- 599 Debt Service Fund - This fund must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which an ad-valorem tax has been dedicated.
- Capital Projects Funds (6XX) (Funded through bond proceeds)
- 699 Capital Project Fund General Fixed Assets and General Long-Term Debt Account Groups (9XX) (Memorandum only)
- 901 General Fixed Assets - This set of self-balancing accounts is to account for general fixed assets. This account group is for specific pieces of property such as equipment, land, building and all associated costs.
- 902 General Long-Term Debt - This set of self-balancing accounts is to account for debts of a non-current nature.



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FUNCTION CODES

A Function code appears in the fifth and sixth digits of the code structure and represents a general operational area in a school district. It groups together related activities such as instruction or plant maintenance.

- 11 Instruction -- A function for which expenditures are for the purpose of directly instructing students including those enrolled in adult basic education programs.
- 12 Instructional Resources and Media Services -- A function for which expenditures are directly and exclusively for establishing and maintaining libraries and other major facilities dealing with instructional materials and media.
- 13 Curriculum Development and Instructional Staff Development -- A function for which expenditures are directly and exclusively for in-service training and other staff development involving instructional or instructional related personnel of the district.
- 21 Instructional Leadership -- A function for which expenditures are directly for managing, directing and supervising general and specific instructional programs.
- 23 School Leadership -- A function for which expenditures are for general administration of a school campus or similar type of organizational unit. In most cases, function code 23 costs are limited to operating a principal's office and include all types of activities pertaining to the operation of that office.
- 31 Guidance, Counseling and Evaluation Services -- A function for which expenditures are directly and exclusively for assessing and testing students' abilities, aptitudes, and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals.
- 32 Social Work Services -- A function for which expenditures are directly and exclusively for promoting and improving school attendance of students, including the promotion of positive student and parent attitudes toward attendance.
- 33 Health Services -- A function for which expenditures are directly and exclusively for providing health services to individuals. Expenditures for school nurses, other medical, dental, and optical services, inoculations, etc., are function 33 costs.
- 34 Student (Pupil) Transportation -- A function for which expenditures are for providing transportation to students to and from school.
- 35 Food Services -- 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.



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- 36 Extracurricular Activities -- A function for which expenditures are for extracurricular or other purposes that are not essential in the delivery of services for function 11, function code 20 series, or other function code 30 series activities.
- 41 General Administration -- A function for which expenditures are for 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.
- 51 Facilities Maintenance and Operations -- A function for which expenditures are for activities to keep the physical plant open, clean, comfortable, safe for use, and keeping the grounds in an effective working condition and state of repair.
- 52 Security and Monitoring Services -- A function for expenditures related to keeping student and staff surroundings safe. Examples include police officers or security guards, school bus security monitors, crossing guards, security vehicles, telephones and radios, and drug detection dogs.
- 53 Data Processing Services -- A function for which expenditures are for non-instructional data processing services, whether in-house or contracted. Examples of function 75 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.
- 61 Community Services -- A function for which expenditures are for activities other than regular public education and adult basic education programs. These types of expenditures are for services or activities relating to the whole community or some segment of the community, including resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.
- 71 Debt Services -- A function for which expenditures are for the retirement of service fees and for all debt interest.
- 81 Facilities Acquisition and Construction -- A function for which expenditures are for acquiring, equipping, and/or additions to real property.
- 95 Payment to Juvenile Justice Alternative Education Programs -- 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. The function code is used to account for payments to other governmental entities in connection with students that are placed in discretionary or mandatory JJAEP settings.
- 97 Payments to Tax Increment Fund -- 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. The revenues are recorded under fund 199, Object 5746. The expenditures are recorded



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under fund 199, Object 6499. 99 Other Intergovernmental Charges -- This code is used to record other intergovernmental charges not defined above.

61XX Salaries & Benefits

6112 Substitutes
6117 Stipends – Teachers – Prof
6118 Extra Duty Pay
6119 Salaries – Teachers – Prof
6121 Extra Duty/OT Support
6125 Clerical Worker
6126 Part-Time, Temp Clerical
6127 Part-Time, Temp Support
6129 Salary-Support Personnel
6139 Employee Allowances
6141 Social Security/Medicare
6142 Group Health/Life
6143 Workers Compensation
6144 TRS On-Behalf
6145 Unemployment
6146 Teacher Retirement

62XX Contracted Services

6211 Legal Services
6212 Audit Services
6213 Tax Collection & Evaluations
6219 Professional Services
6216 Consultants Services
6223 Student – Tuition-No Public
6234 Region 20 Services
6239 Education Service Center
6245 Audio Visual – Maintenance & Repairs
6247 Other Contract Repairs
6249 Contract Repair/Maintenance
6255 Water & Sewer
6256 Telephone
6257 Electricity

63XX Supplies & Materials

6311 Fuel
6315 Janitorial Supplies
6318 Vehicle Supplies
6319 Maintenance Supplies
6321 Textbooks
6329 Reading Materials
6339 Testing Materials
6341 Supplies-Food
6342 Supplies-Non-Food
6344 USDA Commodities
6399 General Supplies
6399.11 Postage
6399.55 Technology Equipment

64XX Travel & MISC.

6411 Travel-Employee
6412 Travel-Student
6429 Insurance & Bonding
6439 Election Expenses
6498 Awards & Incentives
6499 Miscellaneous
6495 Fees & Dues

66XX Capital Outlay

6629 Building Purchase/Const./Improvement
6631 Vehicles > \$5000



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- 6258 Other Utilities
- 6269 Rentals/Lease
- 6294 Printing & Duplicating Services
- 6298 Graduation Awards
- 6299 Miscellaneous Contract
- 6295 Fixed Operating Costs
- 6297 Lettering/Design Equipment & Supplies

SUB OBJECTS

- | | |
|--|---|
| 01 (11) UIL - (36) Band (21; 41; 51; 52; 53) Extra Money for Orgs. | 46 (11) Band Equipment |
| 02 (11) Printing - Local (11) Graduation Alloc. (36) ROTC | 47 (36) Theater Arts-Equipment |
| 03 (11) Instructional Fees Alloc. (36) Main Event | 48 (11) Business Computer Application - Local- (36) Debate Equip. |
| 04 (11) Air Conditioning – Local - (11) Grad Alloc. (36) Pep Squad | 49 (11) VOE - Law Enforcement Fund 181- Sp. Athletic |
| 05 (36) Pep Squad | 50 Special Education/Medical Reimbursement Fund 162-Sp. Ed |
| 06 (11) Drafting - Local | 51 TAKS Collaborative Program |
| 07 (36) Main Event - After School Challenge Program | 54 PEP - Program P/R only |
| 08 (11) Health Occupation – Local - (36) Journalism/Newspaper | 55 Technology Equipment |
| 09 All-Start Program | 56 Alternative School - State |
| 10 ESL - Supplemental to Bilingual | 57 Fixed Assets - (36) ROTC/ (11) PIC 124 Teen Preg. Program |
| 11 Postage/Textbooks for Schools | 58 (36) Fixed Assets - Journalism |
| 12 (36) Dance | 59 State Deaf Coop. P/R only |
| 13 Employee Allowance | 60 Local Deaf Coop. |
| 14 (11) Building Trades - Local | 61 Special Ed. Money |
| 15 Employee Uniform | 62 (11) Business Dept. - Local 6399-003 Mr. Norman |
| 16 (11) Home Economics - Local | 63 Program Education & Parenting - State Comp |
| 17 (41) Sub. Finder | 65 (11) Forensics |
| 18 (11) Auto Mechanics - Local | 66 (11) Agriculture |
| 19 Extra Money | 67 (11) Education & Training |
| 20 (11) Electrical Trades - Local | 68 (53) Technology E-Rate Allocation |
| 21 (36) Theater Arts | 69 (11) Audio/Video |
| 22 (11) Welding – Local - (36) Debate | 70 Food Services – Food |
| 23 (36) Mariachi | 71 Food Services – Milk |
| 24 (11) Industrial Coop. - Training – Local - (36) Choir | 72 Food Services- Catering/Blue & White Café |
| 25 (36) Folklorico | 74 Communities In School |
| 26 (11) Distributive Coop. - Local | 76 (11) V.O.E. Pre-Lab Coop - Local |
| 27 (36) Mariachi Uniforms | 77 (31) Campus 003 P/R Only |
| 28 (11) Law Enforcement – Local - (36) Choir | 79 Technology |
| 29 (36) Folklorico Uniforms | 80 Head Start Dist. Cont. P/R only |
| 30 (11) V.O.E. - Jr. Lab - Local | 82 Dyslexia Program |



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| 31 (41) Records Management | 86 Rental-School Facilities |
| 32 (11) V.O.E. Coop – Local | 88 Hold Harmless |
| 33 (36) Mariachi | 89 (51) Uniforms |
| 34 (11) V.E.H. General Construction – Local - (36) Choir | 90 (36) Folklorico Uniforms |
| 35 (52) P/R money for extra Duty Pay | 91 (11) Health & Science Academy - Org. 001 P/R only |
| 36 (36) Mariachi | 92 Gasoline |
| 37 (36) Choir | 93 (34) Extra Curriculum Drivers |
| 38 (11) Cosmetology - Local | 94 (36) Main Event Uniforms |
| 39 (36) Folklorico | 95 (36) Pep Squad Uniforms - (51) Janitors |
| 40 (11) Auto Body - Local | 96 (36) Band 42 (11) General Construction Trades – Local - Sum School |
| 42 - 699 | 97 (36) ROTC |
| 43 (23) Attendance Clerks | 98 (36) Main Event |
| 44 Payroll CTE | 99 (36) Pep Squad |
| 45 YWCA of San Antonio | |

ORGANIZATION

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| 001 South San Antonio High School |
| 006 West Campus High School |
| 039 Alternative School |
| 041 Dwight Middle School 042 Alan B. Shepard Middle School |
| 043 Abraham Kazen Middle School |
| 044 Robert Zamora Middle School |
| 101 Athens Elementary School |
| 104 Hutchins Elementary School |
| 105 Kindred Elementary School |
| 106 Palo Alto Elementary School |
| 107 Price Elementary School |
| 108 Madla Elementary School |
| 109 Five Palms Elementary School |
| 110 Neil Armstrong Elementary School |
| 112 Miguel Carrillo Elementary School |
| 113 Roy P. Benavidez Elementary School |
| 114 Anna Hernandez Community Center |
| 699 Summer School |
| 701 Superintendent's Office |
| 702 Board of Education |
| 703 Tax Office |



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709 Chief Academic Officer
712 Federal Programs Department
713 Special Programs Department
714 Athletic Department
715 Administration Services
716 Special Programs
717 Health Services
718 Executive Director of Instructional Development
719 Executive Director of Student & Parent Support Services
726 Chief Financial & Business Operations Officer
727 Human Resources
728 Public Relations
729 Records & Management Program
803 State Bilingual
905 Transportation
906 Purchasing & Central Warehouse
907 Maintenance Department
909 Food Service Department
910 Security Department
912 Curriculum & Instruction
916 Community Services
925 Library Supervisor
926 Printing & Production
929 Technology
998 Administration & Support Center
999 District Wide

PROGRAM INTENT CODES

Program Intent codes (two digits) 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” determines the program intent code, not the demographic makeup of the students served.

10 BASIC SERVICES



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11 Basic Education Services-- The cost incurred to provide the primary level of education/instruction to students in grades K-12.

20 ENHANCED SERVICES

21 Gifted and Talented Education Program -- This code is used to identify costs for programs established for students who have been identified as functioning at a higher intellectual plane.

22 Career and Technology -- This code is used to identify costs that can be specifically identified with those vocational education programs approved by the Texas Education Agency.

23 Services to Students with Disabilities (Special Education) -- This code is used to identify costs that can be specifically identified with instruction and related services for those programs for handicapped children approved by the Texas Education Agency.

24 Accelerated Education -- The cost incurred to use instructional strategies to provide services in addition to those provided at the basic level of instruction, thereby increasing the amount and quality of instructional time for students at risk of dropping out of school.

25 Bilingual Education and Special Language Programs -- The cost incurred to evaluate, place, and provide educational or other services that are intended to make the students proficient in the English language.

28 Disciplinary Alternative Education Program -- DAEP Basic Services All costs incurred to provide the base line program (non-supplemental) services to students who are separated from the regular classroom to a disciplinary alternative education program. Services must be described in the campus improvement plan.

30 Head Start -- Title I, Part A Schoolwide Activities Related to State Compensatory Education 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 schoolwide 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 schoolwide federal projects benefiting Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students.



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32 Pre-Kindergarten -- The Texas Education Agency (TEA) is adding these codes to comply with statutory data collection requirements in the Texas Education Code, §29.1532(c), and to enable the agency to determine compliance with the maximum allowable indirect cost rates for indirect expenditures supporting specific programs (19 Texas Administrative Code §105.11) and compliance with maintenance of effort (MOE) requirements to demonstrate local effort to support educational programs through the expenditure of local operating funds.

33 Pre-Kindergarten - Special Education

34 Pre-Kindergarten – Compensatory Education

35 Pre-Kindergarten – Bilingual Education

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.

99 Undistributed -- This code is used to identify costs for expenditure functions not specifically identified with the major program areas listed above.

YEARLT BUDGET CALENDAR

March - Budget input from Administrators Discuss and obtain management and campus administrators budget input.

Mar. - April - Individual campus/department meetings with Finance & Business Operations staff to assist in the completion of required budget documents. All meetings are scheduled through the Finance Office.

End of April - All budgets need to be turned in to the Finance & Business Operations Department.

Revenue Projections

In order to meet the future needs of the district, administrators should forecast the source and amount of resources or revenue available. Therefore, projections of revenue from the three major sources should be made. These revenue sources include Local, State, and Federal aid.



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Local Revenues typically consists of monies generated by the local tax efforts. Factors that need to be taken into account include such things as assessed property values, property value growth/decline rates, applicable tax rates, historical collection rates, applicable state wealth per student limitations, state mandated tax rate rollback thresholds, and delinquent tax collections.

State Revenues traditionally consist of monies received as a result of state funding. The tool that plays a major part in the estimation of this type of resource is the state provided "Summary of Finances" which takes into account several components. These components include such things as student enrollment, enrollment population classifications, allotment weights, student attendance, weighted average daily attendance, free and reduced lunch participation, as well as all of the Local Revenue tax efforts. All Directors involved in Special Education, Gifted & Talented, Career & Technology Education, State Compensatory Education, and Bilingual Education forecasted Special Population FTEs. The Special Population counts from each category help determine the revenue projections from the Texas Education Agency.

Federal Revenues involve a variety of amounts and sources. These sources generally are federally distributed funds, which can flow through the district, Region Education Centers, Texas Education Agency, or directly from the federal source. Methods of allocations can vary from payment of indirect costs to applications for specific grants.

Expenditure Projections

In order to support the mission, goals and objectives of the district, administrators should forecast the operating costs for all funds necessary to achieve those intents. Expenditures/expenses should be classified by the major object classes according to the types of items purchased or services obtained. These budgetary allocations should project costs for the major expenditure categories (objects), which include:

- Payroll Costs (6100) are the costs of employee salaries and benefits. These costs make up 85% or more of annual operating expenditures and should be based primarily upon enrollment projections and applicable state mandates concerning class, size, minimum salaries, etc. When appropriating or after appropriation of this area, it is important that the appropriate administrator conducts a full analysis of the personnel situation as well as submit recommendations addressing the findings. The "Payroll Analysis" form is the management tool that can assist to address this issue. Therefore, this form needs to be completed and submitted to the Finance & Business Operations department by the Budget Request deadline.
- Professional and Contracted Services (6200), Supplies and Materials(6300) and Other Operating Costs (6400) are typically variable and miscellaneous expenditures. The projection of these costs may also be based upon



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student enrollments or can be disbursed based on the authorized administrator's discretion. The completion of expenditure estimates for costs not directly related to enrollment levels such as utilities, insurance and maintenance costs are simply calculated based upon historical data or anticipated changes.

- Capital Outlay Costs (6600) includes items that are inventoried and become part of the district's fixed assets group such as furniture, audio-visual equipment, computer equipment, and other equipment. 28 These costs should be forecasted and budgeted based on an overall District Capital Improvement Cost Plan rather than on an individual campus or department basis, the proper "Capital Outlay Justification" form needs to be submitted as well.

Budget Amendment

A budget amendment form (<http://www.southsanisd.net/Page/477>) is required when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources. (Form)

Budget Change Request

A Budget Change Request (BCR) is required when budget dollars are needed in a particular line item within the same functional category. BCR's must be electronically requested through the District's iTCCS system as follows:

1. Budget Change Request Process
2. Requestor-Campus/Department Manager
3. Review and approve- Division of Academics, Finance & Business Operations or Superintendent Office
4. Review and approve-Special Programs Account (Federal Funds) and General Accountant (Local Fund)