



Administrative Regulations

South San Antonio Independent School District

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Accounting: Financial Reports - 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.