

New Braunfels ISD

Guide to Understanding School District Account Codes

A major purpose of the 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.

Pages 2-5 of this document present an overview of the accounting code structure and the basic system code composition. Pages 7-10 provide a more detailed description of function codes.

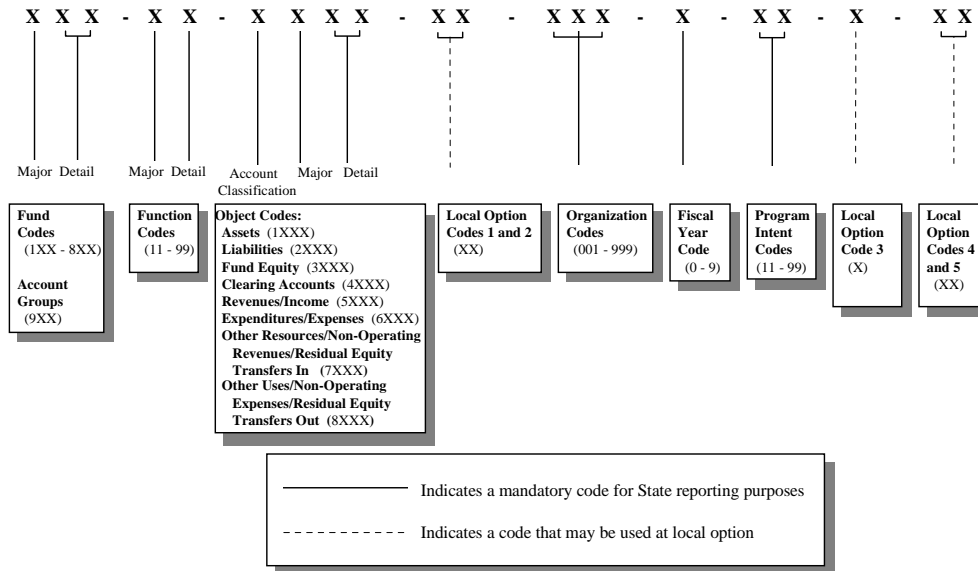
Each year, the budget is presented to the board for approval by function. The following functions are the basis for approval of the New Braunfels ISD budget.

- 11 Instruction
- 12 Instructional Resources/Media Services (Library)
- 13 Curriculum and Instruction Staff Development
- 21 Instructional Leadership
- 23 School Leadership
- 31 Guidance and Counseling
- 32 Social Work Services
- 33 Health Services
- 34 Transportation
- 36 Co-curricular Activities
- 41 General Administration
- 51 Maintenance
- 52 Security Services
- 53 Data Processing
- 61 Community Services
- 81 Facilities Acquisition and Construction

Overview of Account Codes

Exhibit 29. Account Code Structure

The Code Structure



Function Codes	
Major	Detail
X	X

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.

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 Service" 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.

Function Codes	
Major	Detail
X	X

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.

Optional Codes 1 and 2

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.

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:

Function Codes	
Major	Detail
X	X

For the 95-96 fiscal year of the school district, a 6 would denote the fiscal year.

An ESEA, Title I, Part A - Improving Basic Programs grant for the project year from July 1, 1995 through June 30, 1996 would be indicated by a 6. A grant for the project year from July 1, 1996 through June 30, 1997 would be indicated by a 7. Therefore, 10 months of the ESEA, Title I, Part A - Improving Basic Programs grant expenditures would be accounted for under project year 6 and 2 months would be accounted for under project year 7.

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.

Optional Code 3

An single code that is used at the local option.

Optional Codes 4 and 5

An optional 2 digit code that may be used by the district to further describe the transaction.

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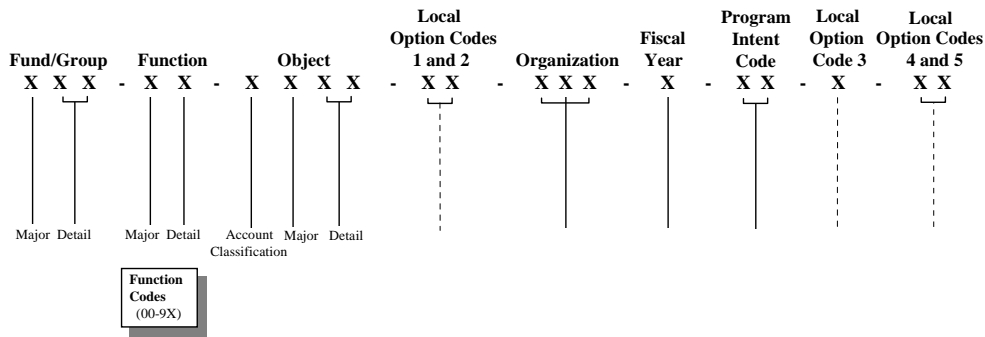
Function Codes	
Major	Detail
X	X

Function Codes

A function represents a general operational area in a school district and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities is a function.

Exhibit 31. Function Code Structure

The Code Structure



Function Codes	
Major	Detail
X	X

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

10	Instruction and Instructional-Related Services
20	Instructional 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

Each of these major areas is further defined by detail function codes.

10 Instruction and Instructional-Related Services

This function code series is used for expenditures/expenses that:

- Provide direct interaction between staff and students to achieve learning
- Provide staff members with the appropriate resources to achieve the appropriate student learning outcomes through either materials or development

Function Codes	
Major	Detail
X	X

20 Instructional and School Leadership

This function code series is used for expenditures that relate to the managing, directing, supervising and leadership of staff who are providing either instructional or instructional-related services. This function code series also includes the general management and leadership of a school campus.

30 Support Services - Student (Pupil)

This function code series is used for expenditures/expenses that are used directly for non-instructional student activities or services, including administrative and supervisory costs that are non-general in nature and are incurred directly and exclusively for a non-instructional student activity or service.

40 Administrative Support Services

A function code series for the overall general administrative support services of the school district.

50 Support Services - Non-Student Based

This function code series is used for expenditures/expenses that are used for school district support services that are non-student based (as opposed to the Function 30 series that includes cost directly related to providing services to students or are previously defined).

60 Ancillary Services

This function code series is used for expenditures/ expenses that are for school district support services supplemental to the operation of the school district.

Function Codes	
Major	Detail
X	X

70**Debt Service**

This function code series is used for expenditures that are used for the payment of debt principal and interest.

80**Capital Outlay**

This function code series is used for expenditures that are acquisitions, construction, or major renovation of school district facilities.

90**Intergovernmental Charges**

“Intergovernmental” is a classification that is appropriate where one governmental unit transfers resources to another. In particular, Chapter 41 purchase of WADA and the transfer of students where one school district pays another school district for educating students are examples of intergovernmental charges.