

Coding & Journal Entries

BOPM

August 1, 2017

Account Code Overview

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 (GAAP).

XXX	XX	XXX	XXX	XXX	XXXX	XXX
Fund	<u>Function</u>	Organization	<u>Program</u>	Responsibility	Object	Sub-Obj
(Accounting Unit)						

Function Codes

- The function code determines what the money is being used for, not who the money belongs to
 - When buying items for students in the classroom the function code must be 11, not 23 even when using principal 461 funds
- Substitutes that are in the classroom while a teacher is at staff development is coded to function 11
- Staff development
 - Teachers and Librarians function 13
 - All others travel within function

*****The Board approves and amends budget at the function level*****



Function Code Overview

A function represents a general operational area in a school district and groups together related activities. Most school districts use all the functions in the process of educating students or organizing the resources to educate students. For example, 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. The *R* by a function indicates that the function is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report).

11 R	Instruction
12 R	Instructional Resources and Media Services
13 R	Curriculum Development and Instructional Staff Development
21 R	Instructional Leadership
23 R	School Administration
31 R	Guidance, Counseling and Evaluation Services
32 R	Social Work Services
33 R	Health Services
34 R	Student (Pupil) Transportation
35 R	Food Services
36 R	Co-curricular/Extracurricular Activities
41 R	General Administration
51 R	Facilities Maintenance and Operations
52 R	Security and Monitoring Services
53 R	Data Processing Services
61 R	Community Services
71 R	Debt Service
81 R	Facilities Acquisition and Construction
93 R	Payments to Fiscal Agent/Member Districts of Shared Service Arrangements
95 R	Payments to Juvenile Justice Alternative Education Programs
99 R	Other Intergovernmental Charges – Harris Co. Appraisal District

11 - Instruction

- Direct interaction between Teachers and Students
- Includes expenditures for direct classroom instruction and other activities that deliver, enhance, or direct the delivery of learning situations to students

12 – Instructional Resources and Media Services

- Library (Instructional Media)
- Expenditures directly related and exclusively used for resource centers, establishing and maintaining libraries and any other major facilities dealing with educational resources and media

13 – Curriculum and Instructional Staff Development

- Expenditures directly & exclusively used to aid instructional staff in planning, developing and evaluating learning experiences for students.
- Includes in-service training and other staff development for instructional-related personnel

21 – Instructional Leadership

- Expenditures for managing, directing, supervising and providing leadership to staff who provide instructional services
- Central Office – Instructional Departments

23 – School Leadership

- Expenditures to direct and manage a school campus
- Includes activities performed by the Principal, Assistant Principal, and other assistants.

31 – Guidance, Counseling, and Evaluation Services

- Assessing and testing students' abilities, aptitudes and interests
- Counseling students with respect to career and educational opportunities
- Psychological services

36 – Extracurricular Activities

- Expenditures for school-sponsored activities outside the school day
- Activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting
- Include athletics and other activities that normally involve competition between schools
- Other kinds of related activities
 - Cheerleading/Drill Team
 - UIL Competitions such as One Act Play, Speech, Debate, Band, FFA

61 – Community Services

- Expenditures that are used for services or activities relating to the whole community or some segment of the community
 - Operation of a school library, swimming pool, and playgrounds for the public
 - Parenting Programs
 - Parental Involvement Programs

Program Intent Code Overview

These codes are used to account for the cost of instruction and other services that are directed toward a 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. In the case of state programs, state law may determine the intent and the permissible use of allotments.

- Additional state funding is received through special programs. It is important that we identify those expenditures in the correct program intent code.
- If the funds aren't spent appropriately they will have to be returned to the state

Program Intent Code and Title

Program Intent Code	Program Title
011 R	Basic Educational Services
021 R	Gifted/Talented (GT)
022 R	Career and Technical (CT)
023 R	Services to Students with Disabilities (Special Education)
024 R	Accelerated Education (State Comp Ed)
025 R	Bilingual Education and Special Language Programs
026 R	Non-Disciplinary Alternative Education Programs – AEP Services
028 R	Disciplinary Alternative Education Programs – DAEP Basic Services
030 R	Title 1, Part A, School-wide Activities Related to State Compensatory Education (SCE) (INFORMATIONAL ONLY, DO NOT USE)
	High School Allotment (HSA)
031 R	Prekindergarten (Pre-K)
032 R	Prekindergarten (Pre-K) – Special Education
033 R	Prekindergarten (Pre-K) – Compensatory Education
034 R	Prekindergarten (Pre-K) – Bilingual Education
035 R	Athletics and Related Activities
091 R	Undistributed
099 R	

11 – Basic Educational Services

The costs incurred to provide the basic services for education/instruction to students in grades PK-12 prescribed by state law as well as adult basic and secondary education services.

- Basic services for education/ instruction (PK-12) prescribed by Texas law, including:
 - Regular education program for limited English proficiency students
- PK funded from basic education allotment during one-half of full-day program
- District/campus improvement plan
- Advanced placement courses not designated as part of a gifted and talented program
- Adult basic and secondary education services
- Physical education (P.E.) classes when athletic activities take place, but P.E. or P.E. equivalent credit is issued
- Foreign language courses

21 – Gifted and Talented (GT)

The costs incurred to assess students for program placement and provide instructional services (which are guided by the state plan) beyond the basic educational program and that are designed to meet the needs of students in gifted and talented programs.

- Gifted and talented programs/services
- Advanced placement courses designated as part of a gifted and talented program

22 – Career and Technical (CT)

The costs incurred to evaluate, place and provide educational and/or other services to prepare students for gainful employment, advanced technical training or for homemaking. This may include apprenticeship and job training activities.

- Career and Technical for Handicapped (VEH)
- Employment preparation services
- Apprenticeship and job training activities
- Career and tech. courses (grades 9-12 and VEH for grades 7 - 8)
- Career and Technical Supervisor or Director
- Career and Technical Counselors
- Programs which follow the State Plan for Career and Technical Education

23 – Services to Students with Disabilities (Special Education)

The costs incurred to evaluate, place and provide educational and/or other services to students who have Individual Educational Plans (IEP) approved by Admission, Review and Dismissal (ARD) committees. These plans are based on students' disabilities and/or learning needs.

- Students who are served in the special education program under identified instructional settings such as:
 - Homebound
 - Hospital class
 - Speech therapy
 - Resource room
 - “Self-contained, mild, moderate or severe” classroom
 - Off home campus setting (multidistrict, community class and self-contained separate campus)
 - Residential facility
- Students with identified disabilities under the Individuals with Disabilities Education Act and TEC
- Special Education directors, coordinators or supervisors
- State funded special education extended year program

24 – Accelerated Education

The costs incurred to use instructional strategies in accordance with campus/district improvement plans to provide services in addition to those allocated for basic services for instruction, thereby increasing the amount and quality of instructional time for students at risk of dropping out of school.

- Supplemental costs to the Regular Education Program for additional instructional programs and instructional related services specifically designed to benefit students at risk of dropping out of school, as defined by Section 29.081, Texas Education Code
- Intensive instructional programs
- State Compensatory Education (SCE) supplemental instructional activities for students at risk of dropping out of school
- Concentrated instructional staff resources
- Reduction of class size
- Teacher assistants
- Staff development activities for teachers and teacher assistants to add new competencies specifically geared to the needs of students at risk of dropping out of school
- Extension of the instructional day, week and/or year
- Implementation of individual and small group tutorials

25 – Bilingual Education and Special Language Programs

The costs incurred to evaluate, place and provide educational and/or other services that are intended to make the students proficient in the English language, primary language literacy, composition and academic language related to required courses.

These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.

- Services intended to make students proficient in English
- Provision of a bilingual program
- Provision of ESL instruction
- Instruction in primary language
- Increase in cognitive academic language proficiencies
- Bilingual services to immigrant students
- Program and student evaluation
- Instructional materials and equipment
- Staff development
- Supplemental staff expenses
- Salary supplements for teachers
- Supplies required for quality instruction and smaller class size

99 – Undistributed

All charges which are not readily distributed to program intent codes are classified here. Program intent code 099 may be used when recording substitute teachers and on-behalf teacher retirement payments in all function codes. This code may be used for costs not clearly attributable to specific program intent.

- Substitute teachers (if not allocated to specific PICs)
- Teacher retirement on-behalf payment (if not allocated to specific PICs)
- Additional salaries and related expenditures/expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (i.e., NHS, Beta club, Letterman's Club)

Rentals – 6269

- Moonwalks
- Rock walls
- Bounce Houses
- Carnival Activities
- Fun-Day Rentals



6265 - Furniture, Computers & Other Telecommunication Equipment Rental

6267 – Vehicle Rental

6268 – Building & Land Rental

Consulting Services - 6291

- Should be used for district wide consulting
 - Writing Academy
 - Loving Guidance
 - Developing Minds
 - Instructional Support
 - Special Education Services



Miscellaneous Contracted Services– 6299

- T-shirts or any other item with the district, department or campus logo
- Murals
- Signage
- Staff Shirts
- Soccer
- Fine Arts
- Parent Training
- After School Enrichment

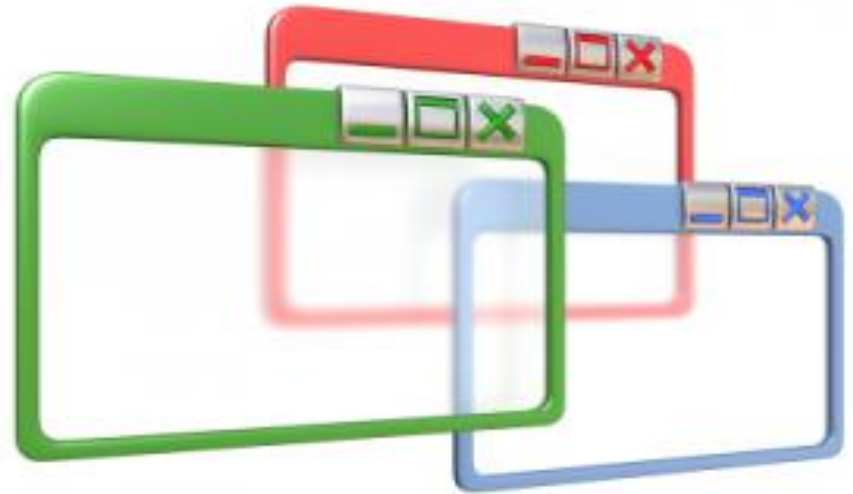


Software - 6325

- Interactive Software
- Online Software
- Online Site License
- Online Subscription

Movie License is 6497

Software



Reading Materials – 6329

- Magazine Subscriptions
- Newspaper Subscriptions
- Sheet Music
- Reference books, not cataloged by the library

Books cataloged in the Library are 6328
Function 12



Testing Materials - 6339

- Testing materials
- Testing booklets
- Study materials related to those tests

Function 31 - Standardized Testing



Items for Sale - 6343

- Book Fairs
- Food, drinks or other items to be sold
- School store items

Must use Function 36



Using Asset Templates

- 66XX are items that are over \$5,000.00 per unit cost
- 6398 should only be used for items to be inventoried
[See BOPM – Inventory/Fixed Assets Section](#)
- 6399 are items that do not need an asset template

- 6396 is used at the discretion of the Campus/department



Travel

- 6411 – Employee Travel
 - This code cannot include student or non-employee expenses
- 6412 – Student Travel
 - This code cannot include employee or non-employee expenses
- 6419 – Non-Employee Travel
 - This code cannot include employee or student expense

Includes participation fees and registration fees



Campus Revenue

Revenues from Summer Programs -

199.00.000.000.999. 5738.000
Tuition for Summer School

Revenues from Tuition and Fees -

199.00.XXX.000.XXX. 5739.000
Tuition for early childhood program
Virtual School

Gifts & Donations -

461.00.XXX.000.XXX. 5744.000
Booster Club
Company (Exxon, Wal-Mart, HEB, etc.)
Individual
PTO/PTA
Skate Night
PISD Foundation

Other Revenues from Local Sources-

461.00.XXX.000.XXX. 5749.000
Library Fines
Concession (other than Athletics)
PE Lock Fee
Transcripts
Accompanist

Co-curricular, Enterprising Services or Activities -

461.00.XXX.000.XXX. 5759.000
Arrest Fee
Art Fee
Box Tops
Cell Phone Fee
College Board
Dismissal Tag Fee
I.D. Fee
Out of Dress Code Fee
Recycle
Student Parking

Laundry Fee	199.00.XXX.000.858.5749.456
PE/Athletic Lost Uniform	199.00.XXX.000.858.5749.457
Textbooks	199.00.XXX.000.822.2181.333
Fridge Permits	199.00.000.000.999.5749.000
Tablet Fees	199.00.XXX.000.750.2119.000
Uniform Cleaning Fee	XXX.XX.XXX.XXX.XXX.6299.000
Lost Library Books	199.00.XXX.000.XXX.2119.334
Free Dress (Faculty Only)	199.00.XXX.000.XXX.2118.000
Copy Machine	199.12.XXX.011.XXX.6399.000
Instrument Protection	199.00.832.000.832.5753.350
Solo & Ensemble	199.00.832.000.832.5753.347
Elementary Music Festival	199.00.832.000.832.5753.348
Fine Arts Lost Equip/Uniform (For High School Use Only)	199.00.832.000.832.5753.349

Athletic Activities - 461.00.XXX.000.XXX. 5752.000

Athletic Tickets
Athletic Concession
Athletic Meet/Tournament Fees

Non-Taxable Revenue- 461.00.XXX.000.XXX. 5755.000

Academic Decathlon
Admission Ticket Sales (non-Athletic, Musicals, Pep Rally, Talent Shows, Dance Shows)
Athletic Physicals
Book Fairs
Camp Registrations
(Volleyball, Football, Math, Cheer, Robotics)
Car Wash
Carnival/Festival tickets
Catalog (Express, Cherrydale, Cookie Dough, Butterbraid, etc.)
Discount Cards/Books
Field Trips (Non 865)
Food/Candy Sales
Picture Sales (Strawbridge)
Fun Day
Popcorn
Speech & Debate Tournaments
Vending Machine Sales (Campus stocked)
Vending Machine Commission (Vendor)
Bullritos, Gringos, Cici's, Kroger
Coke/Dr. Pepper Commission
Target Commissions

Taxable Revenue - 461.00.XXX.000.XXX. 5755.XXX

Sales Tax - 461.00.XXX.000.000. 2181.XXX

(001) Pasadena (002) Houston
(003) South Houston (004) Pearland

Carnations
Lanyards
Picture Sales (Santa, Grandparents, Bunny, etc.)
Reeds/Strings/Recorders
Required Clothing/Uniforms/Supplies
(Scrubs, gloves, shoes, smocks, etc.)
Santa Shop
School Store Items
Sticker Machine
T-shirts
Yearbook
Y Ties
Trailblazer Computers



Budget Amendment vs Journal Entry

- The expense needs to stay where the expense was intended to be
- Budget amendments are to be done when:
 - Move budget to where the expense will occur
 - Also done when cleaning up negative balances
- Journal entries are to be done when:
 - Moving expenses or revenues that have already occurred, but coded to the wrong account code
 - In-district services such as printing, maintenance, food service, technology, collaborative learning, transportation, police department and etc.

Back-up for Journal Entries – Expenditures

- Need copies of:
 - Purchase orders
 - Requisitions for warehouse
 - Invoices/Receipts
 - Emails
- Please include the ZG298
- Also, travel cards must have the BOA statement with cover page

Back-up for Journal Entries - Revenues

- For deposit corrections, include
 - ROC with amount highlighted
 - Receipt and detailed back-up
- ZG298
- Please include a copy of email from district cashier, if received

Journal Entries – Payroll Expenditures

- Back-up needed is Employee time records by account or batch
- ZG298
- Due to the different TRS calculations for federal funds, there cannot be journal entries from/to federal funds, from/to local and/or state funds. **These must go through payroll.**
- All payroll codes require an activity code

Sales Tax

- All sales tax for your campus/department should be coded to one fund account
 - Campuses should use fund 461
 - Departments should use fund 199
- The correct accounting unit is 00.XXX.000.000
- The sub-account that must be attached is:
 - City of Pasadena – 001
 - City of Houston – 002
 - City of South Houston - 003



Gateway & Office Max

- Steps to set up a new cost center
 - Contact vendor to set up cost center
 - Email Terri Long the cost center/account code combination
- You must have a cost center or purchase order
- If you are ordering food/coffee, please be sure you set up a cost center and use account 6499
- Gateway – Shawnea Cantu, email - shawnea@gatewayp.com
- Gateway – Trent Richardson, email – trent@gatewayp.com
- Office Max – Tim Wetmore, email – timothy.wetmore@officedepot.com

Questions



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- Bethany Jordan 713-740-0004

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