

**MANUAL OF PROCEDURES
PSAB SUPPLEMENT 3 PREFACE
THE UNIFORM CHART OF ACCOUNTS**

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**MANUAL OF PROCEDURES
PSAB SUPPLEMENT 3 PREFACE
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WHAT IS THE UNIFORM CHART OF ACCOUNTS (UCOA)?

The Uniform Chart of Accounts (UCOA) is a list of accounts developed for the use of public school districts and charter schools in New Mexico. The structure, the elements, and the description are meant to assist the districts and charter schools in consistent development of their budgets and in the consistent posting of district or charter school transactions. A further benefit to districts and charter schools is the comparability of their data and financial results to other districts and charter schools throughout the state.

Fund Codes

School districts and charter schools require numerous self balancing funds. Thus a separate code is needed to denote each fund; thus a “fund” code is needed. The types of funds maintained by school districts are denoted by the first two digits of the account code and further defined by the remaining digits. Because there are more than 100 possible federal (type) or state flow-through accounts, the fund code contains five digits – two for the type and the remaining three to distinguish each possible separate and unique fund. The fund types include but are not limited to:

➤ **10000 General Funds**

- Examples: 11000, 12000 Teacherage, Operational, 13000, Transportation, 14000 Instructional Materials

➤ **20000 Special Revenue Funds**

✚ **21000 Student Nutrition**

✚ **22000 Athletic Event Gate Receipts**

✚ **23000 Non-Instructional Support**

✚ **24000 Federal Flow-through Grants**

- Examples : 24101, Title I and 24106, IDEA-B

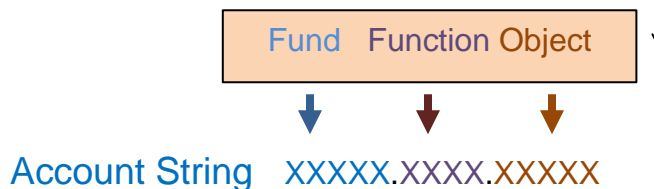
✚ **25000 Federal Direct Grants**

- Example: 25153, Medicaid

- ✚ **26000 Local Grants**
- ✚ **27000 State Flow-through Grants**
- ✚ **28000 State Direct Grants**
- ✚ **29000 Combined Local/State Grants**
- **31000 Capital Projects Funds**
 - Examples: 31100 Bond Building, 31200 Public School Capital Outlay
- **41000 Debt Service Funds**

Function Codes

Additionally, schools are required to report by the purpose or functionality of the expenditures; thus, a “function” code is needed. These elements are combined as a “string”. The UCOA has designated that the fund element be the first element in the string and the “function” be the second element in the string.



Functions defined for school districts are:

- **0000 Revenue/Balance Sheet**
- **1000 Instruction**
- **2000 Support Services**
 - **2100 Support Services – Students**
 - **2200 Support Services – Instruction**
 - **2300 Support Services – General Administration**
 - **2400 Support Services – School Administration**
 - **2500 Support Services - Central Services**
 - **2600 Support Services – Operation and Maintenance of Plant**
 - **2700 Support Services - Student Transportation**
- **3000 Operation of Non-Instructional Services (3100 Student Nutrition)**
- **4000 Capital outlay**
- **5000 Debt Service**

There are additional optional codes that may be added in the third and fourth digits to further define a function. See PSAB Supplement 3 which is updated annually.

Functions are rolled up to the first digit for state reporting on the Operating Budget Management System (OBMS). The remaining three digits are reported as zeros.

Object Codes

A standard for a chart of accounts for all entities is typically a listing arranged in the order and customary appearance of accounts in the financial statements. In the case of the UCOA, the “Object”, or third element in the account string, adheres to the standard arrangement as follows:

- “1” = Assets
- “2” = Liabilities
- “3” = Fund Balance (Equity)
- “4” = Revenues (Income)
- “5” = Operating Expenditures (Expenses)

Small organizations may typically need only three digits to reach an appropriate level of detail, but most organizations use a minimum of four digits, and the UCOA contains five digits in order to accommodate additional details. This limited account coding described above may be adequate for single organizations, so a full complement of object codes must be used with each separate fund and function code.

Revenue Object Codes

The primary objective of revenue codes is to maintain information regarding the source of revenue including taxes, intergovernmental revenues, revenue from federal sources, revenues from state sources, and charges for services.

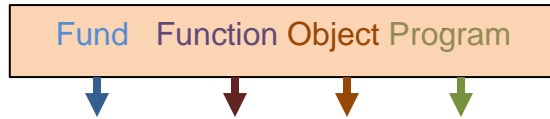
Expenditure Object Codes

The primary objective of expenditure codes is to maintain information on the articles purchased or the service obtained. The last three digits define the major object more specifically.

See further descriptions and breakdowns of object codes in the annual PSAB Supplement 3 published annually and included as an insert in this manual.

Program Codes

School Districts may be required to track certain activities or procedures required to accomplish a predetermined objective or set of objectives separately from other programs contained in several funds. Use of the “Program” element with expenditure object codes allows districts to easily track costs related to these activities.



Account String XXXXX.XXXX.XXXXX.XXXX

Program Codes approved for use by PED are: 0000 = None, 1010 = Regular Education, 1020 = Elementary Fine Arts, 2000 = Special Programs, 3000 = Vocational and Technical Programs, 4010 = Bilingual Programs, 4020 = Alternative and At-Risk Programs, 9000 = Co-Curricular and Extra-Curricular Activities.

Districts may wish to utilize the last digit to unofficially expand the coding possibilities. Any entry other than “0” must be rolled up to “0” for state reporting purposes.

VALID ACCOUNT STRINGS

As the string elements increase, there is an opportunity to create infinite combinations to produce unique account numbers. The UCOA however, has established rules regarding valid combinations. For instance, program codes other than 0000 may only be used with functions 1000 and 2100 through 2700. Program codes **must** be used with functions 1000 and 2100. Additionally, certain expenditure object codes may be valid only with certain functions.

The chart following indicates valid combinations for the Operational (11000) and Federal and State grant funds (24000-29000), a few object numbers from the 53000 Object Control series, functions and programs allowed by an “x” in the box. No other combinations are valid. Districts are responsible for using valid account code strings, and invalid account strings will not be honored by the Operating Budget Management System (OBMS). It should be noted that function codes are “rolled up” to the first digit followed by three zeros for OBMS reporting.

In order to ensure that only valid account strings are used, the district should have a limited number of personnel authorized to add new account code strings to the general ledger. These persons should be knowledgeable regarding the UCOA, and should refer to the School Budget and Finance Analysis Bureau page on the PED web site and click on UCOA to obtain a listing of the current allowed combinations for all funds.

Valid Fund, Function, Object, and Program Account Code Strings

Applies to Funds 10000 and All 24000-29000, Non-Payroll Related Objects										
Non-Payroll Related	Program Description		None	Regular Education	Elementary Fine Arts	Special Programs	Vocational & Technical	Bilingual Education	Other Instructional	Extra Curricular
		Program	0000	1010	1020	2000	3000	4010	4020	9000
Object	Object Description	Function								
53211-53218	Various Contract Specialists	2100				x				
		3300	x							
53215 only	Psychologists/Counselors - Contracted	2100	x							
53219		2100				x				
53300	Professional Development	1000	x	x	x	x	x	x	x	x
		2100	x	x	x	x	x	x	x	x
		2200	x	x	x	x	x	x	x	x
		2300	x	x	x	x	x	x	x	x
		2400	x	x	x	x	x	x	x	x
		2500	x	x	x	x	x	x	x	x
		2600	x	x	x	x	x	x	x	x
		2700	x	x	x	x	x	x	x	x
53411	Auditing	2300	x							
		3100	x							
53412	Bond/Board Elections	2300	x							
53413	Legal	2600	x							
		3100	x							
53414	Other Services	1000	x	x	x	x	x	x	x	x
		2100	x			x				
		2200	x							
		2300	x							
		2500	x							
		3100	x							

The first four elements are valid according to the chart above:

11000.2100.53211.2000 - It can further be determined that this is an entry for the

- Operational Fund,
- Function 2100 – Support Services, more specifically for Students,
- Object 53211, Professional Educational Services, more specifically indicating Contracted Diagnosticians,
- Program 2000 or Special Education.

11000.1000.53300.2000 indicates

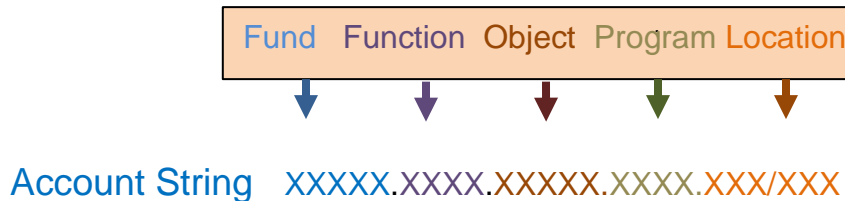
- Operational Fund,
- Function 1000 – Instruction (Classroom Related),
- Object 53300 – Professional Development,
- Program 2000 or Special Education.

Thus, it can be determined that this is an expenditure for training (Professional development) related to a Special Education teacher or classroom assistant.

Location Codes

Location codes contain six digits. The first three are a unique district code assigned to each district and charter school. The remaining three digits are unique school codes assigned to each public and charter school in the state. These last three digits are also used in reporting to the Student-Teacher Accountability Reporting System (STARS). Districts should keep in mind when designing their district systems that common data should be structured to be accessible between systems and to be easily reconcilable between systems. This comprehensive planning will ensure effective management of both human resources and data in the future. (See PSAB 2, Internal Controls.) These location codes are unique for each district and charter school.

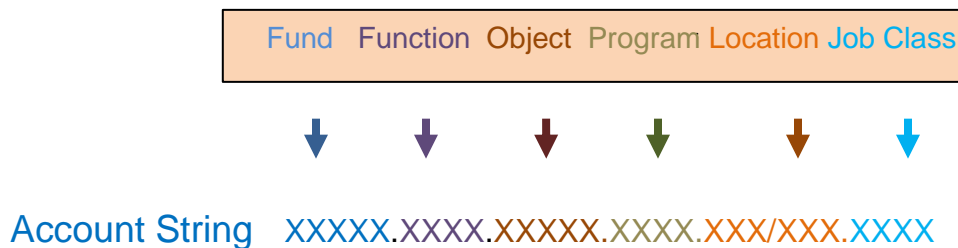
Use of these codes is not currently required by the OBMS or for budgeting by the Public Education Department. The digits **000000** may be used as a placeholder. However, districts wishing to allocate budgets to school sites or specific programs, track expenses by school site, and/or verify staff assignments and FTE staffing budgets, may wish to incorporate these codes into the account code string.



Job Classification Codes

The following chart details the proper use of job classification codes with funds 11000, 24000-29000 range, function 1000 only, and object 51000. Some of the Federal and state grants may restrict the payment of salaries from these funds. Districts must refer to the grant contract for each fund to make this determination. (See PSAB Supplement 4, Federal and State Grants).

Other functions will contain additional and generally different job class codes. Districts must refer to the UCOA on the PED web site, School Budget and Finance Analysis Bureau for a complete listing or function/job class code validity. If possible, districts should incorporate these valid strings into their Financial Management System (FMS) for automated management of these account strings.



Valid Fund, Function, Object, and Program Account Code Strings										
Applies to Funds 10000 and All 24000-29000, Function 1000, Payroll Related, Job Classification Code <i>Required</i>										
Non-Payroll Related	Program Description	Program	0000	1010	1020	2000	3000	4010	4020	9000
	Function 1000	Job Classification Codes								
Object	Object Description									
51100 & 51300	Salaries & Additional Compensation	Teacher - Grade 1-12		1411	1411				1411	1411
		Teacher - SpEd				1412				1412
		Teacher - ECE		1413	1413			1413		1413
		Teacher - PreSchool, Excludes SpEd						1414		1414
		Teacher - Vocational & Technical					1415			1415
		Teachers - Other Instruction	1416					1416	1416	1416
		Substitutes - PL	1610							
51100, 51200 & 51300	Salaries, Overtime & Additional Compensation	Substitutes - SL	1611							
		Substitutes - OL	1612							
		Separation Pay	1613							
		Athletics								1618
		Summer/After School		1621	1621	1621	1621	1621	1621	1621
		Bus Drivers		1622	1622	1622	1622	1622	1622	1622
		Activities Salaries		1624	1624	1624	1624	1624	1624	1624
		Instructional Ass'ts Grades 1-12		1711	1711	1711	1711	1711	1711	1711
		Instructional Ass'ts SpEd				1712				
		Instructional Ass'ts ECE		1713	1713		1713	1713	1713	1713
Instructional Ass'ts PreSchool, Excludes SpEd		1714	1714		1714	1714	1714	1714		

TIPS FOR MANAGING SO MANY ACCOUNT STRING COMBINATIONS

The length of account code string is overwhelming by itself. With a possibility of 38 separate digits plus the periods for element dividers, correct entering of the number string with accuracy becomes a challenge. Being able to look at the total account code and decipher it into something meaningful requires practice. For this reason, many districts publish a Summary UCOA key to deciphering the codes as part of their board documents for each board meeting.

Many districts publish a Summary UCOA key to deciphering the codes as part of their board documents as part of their board documents. It is especially useful preceding the listing of checks for approval which should also include the account code for each disbursement.

Districts must be diligent in updating the account code strings each year. As a part of this process, districts should eliminate any unused codes.

Sample UCOA Summary Chart

Funds	Functions	Expenditure Objects	Program Codes	Location	Job Class
11000 Operational	100? Instruction	51000 Personnel Salaries	0000 None	004024 BES	11?? Administration
13000 Transportation	2??? Support Services	51200 Overtime Expense	1010 Regular Education*	004041 DLN	12?? Student Support
14000 Instructional Materials	210? Students	51300 Additional Compensation	1020 Elementary Fine Arts*	004044 EGP	13?? SpED Anciliary
21000 Cafeteria	220? Instruction	52??? Benefits	2000 Special Programs *	004050 ELC	14?? Teachers
22000 Athletic Gates	2300 Gen Administration	532?? Prof. Educational Services	3000 Vocational & Technical*	004052 NLP	15?? Data Processing
24??? Federal Flowthrough Grants	2400 School Administration	533?? Other Prof. Services/Training	4010 Bilingual Programs*	004095 MHT	16?? Maintenance, Food Service, Bus Drivers, Custodial and Miscellaneous
25??? Federal Direct Grants	2500 Central Services	534?? Other Prof. Services	4020 Alternative & At Risk Programs *	004100 MAV	16?? Substitutes
26??? Local Grants	2600 Plant Operation & Maintenance	543?? Repairs & Maintenance	9000 Co & Extra Curricular *	004105 MON	17?? Instructional Assistants
27??? State Flow Through Grants	2700 Student To & From	544?? Utilities	*To be used with function 1000 and 2100 ONLY!	004120 SUN	Unique for Each School in Each District
28??? State Direct Grants	2900 Other Support Services	545?? Construction Services		004122 PKV	
29??? Combined Local/State Grants	3100 Cafeteria	546?? Rentals	004175 WAV		
31100 Bond Building	3300 Community Service	551?? Trans. To & From	004025 BMS		
31200 Public School Capital Outlay	4000 Capital Outlay	552?? Property & Liability Ins.	004042 MMS		
31400 Legislative Capital Outlay	5000 Debt Service	554?? Advertising	004036 MTV		
31700 Two Mill Capital Outlay		558?? Travel	004125 SMS		
31800 Energy Efficiency Act		559?? Interagency Services	004130 GHS		
41000 Debt Services		561?? Supplies & Materials	004135 RHS		
90000 Agency Funds		562?? Energy, Trans, Maintenance Supplies	004132 UHS		
		571?? Land & Land Improvements			
		572?? Building Purchase			
		573?? Vehicles & Equipment			
		582?? Miscellaneous			
		583?? Debt Service			

Consult the UCOA on PED web page for **Valid Strings**

??? Indicates "Wild Cards"

0000 Used with **All Functions**

Use Job Class with 51??? Object and optionally with 52???

Involve the School Board

This UCOA Summary Key is published with the required check listing to the board that contains the account string for each expenditure, not just a listing by vendor and check amount. Boards become accustomed to referring to the account number to determine the purpose of an expenditure and if it seems appropriate. By furnishing this information to the board (and to the public), the board is able to have a level of control and knowledge about the details of the expenditures readily available to them.

Actual Budget 2010-2011											
Object			51xxx	52xxx	53xxx	54xxx	55xxx	56xxx	57xxx		
Function	Description	FTE	Salaries	Benefits	Prof Serv	Plant Serv	Other Serv	Supplies	Capital Outlay	Total	Percent
1000	Instruction	678.89	29,743,717	9,801,302	47,572	263,725	170,832	988,432	239,203	41,255,462	60.44%
1007	Athletics		432,819	125,992	43,236		485,172	137,270	24,572	1,249,061	1.83%
1008	Activities		180,431	37,860	4,254		38,575	1,124	50,000	312,244	0.38%
1009	Summer/After		43,527	9,940						53,467	0.08%
2100	Support	71.72	3,792,439	1,291,909	1,003,852	25,231	45,049	33,309	12,757	6,204,618	9.09%
2200	Library, IM, Tech	22.10	649,685	268,777	106,842	63,032	25,445	491,863	14,313	1,619,979	2.37%
2300	Administration	13.00	703,713	212,839	245,623	1,054	47,088	71,563	18,330	1,300,223	1.88%
2307	Athletics	3.00	142,303	44,377						186,683	0.27%
2400	Site Admin	73.40	3,220,112	1,090,642	6,031	10,226	9,523	89,718	44,457	4,470,782	6.55%
2500	Central Services	32.33	1,511,174	488,917	42,202	145,034	114,464	68,927	157,303	2,528,053	3.70%
2600	Maintenance	82.70	2,998,806	1,040,994	12,532	2,199,238	1,309,864	421,170	67,910	8,050,597	11.79%
2900	Reserved								47,724	47,724	0.07%
3100	Food Service						15,000			15,000	0.02%
4000	Capital Outlay					471,461			559,890	1,031,351	1.51%
	Totals	977	43,418,726	14,413,549	1,512,144	3,179,001	2,261,012	2,303,376	1,236,459	68,325,245	100.00%
	Percents		63.61%	21.12%	2.22%	4.66%	3.30%	3.37%	1.72%	100.00%	

Expenditures @ 6/30/2011

Object			51xxx	52xxx	53xxx	54xxx	55xxx	56xxx	57xxx			
Function	Description	FTE	Salaries	Benefits	Prof Serv	Plant Serv	Other Serv	Supplies	Capital Outlay	Total	Percent	
1000	Instruction	675.00	28,922,954	9,308,499	33,331	271,930	120,565	769,123	163,642	39,590,720	58.00%	1,664,742
1007	Athletics		507,699	100,018	17,070	4,055	360,336	105,375	21,195	1,115,749	1.63%	133,312
1008	Activities		129,638	39,816	10,719		71,572	1,513	50,000	303,258	0.44%	8,986
1009	Summer/After		43,463	9,993						53,456	0.08%	11
2100	Support	63.29	3,233,784	1,020,339	517,808	23,679	40,815	20,756	21,772	4,879,016	7.15%	1,325,602
2200	Library, IM, Tech	22.33	634,476	267,170	56,668	3,190	45,761	330,754	27,350	1,365,392	2.00%	254,587
2300	Administration	13.00	687,894	203,768	286,759	398	40,249	67,878	12,000	1,298,960	1.90%	1,263
2307	Athletics	3.00	139,093	47,393						186,489	0.27%	194
2400	Site Admin	74.38	3,177,971	1,057,581	2,022	3,503	2,093	63,290	58,728	4,365,263	6.40%	105,519
2500	Central Services	29.03	1,363,547	429,368	10,038	1,793	104,797	99,832	54,266	2,063,670	3.02%	464,383
2600	Maintenance	84.50	3,032,819	865,294	12,390	2,241,494	1,285,925	537,273	74,579	8,049,858	11.92%	739
2900	Reserved								47,724	47,724	0.07%	-
3100	Food Service						15,000			15,000	0.00%	-
4000	Capital Outlay					8,993				8,993	0.01%	1,022,358
	Totals	965	41,873,339	13,349,239	946,805	2,559,036	2,087,113	1,995,795	531,255	63,343,547	92.91%	
	Percents		61.35%	19.69%	1.39%	3.75%	3.04%	2.92%	0.78%	92.91%	92.91%	
Estimated Cash Carryover			1,545,388	1,064,310	565,339	619,965	173,899	307,581	705,204	4,981,698		

The charts above provide a quick overview of a district's cash basis financial picture for the Operational fund. The top matrix is the district's approved budget, summarized in broad categories by function codes on the left side and "rolled up" Object Codes across the top. The percent of the budget allocated to each function is indicated on the right side and the percent of budget allocated to each object is indicated across the bottom.

The second matrix is a summary of the district's actual expenditures at 6/30/2011. By placing it directly below the budget matrix and subtracting the dollar totals, the expected cash carry over may be estimated (if the district has been diligent about submitting Budget Adjustment Requests (BARs) so that all revenues are budgeted as close to the actual amounts as possible). The actual percent of the total budget used is calculated on this matrix, so it most likely will not equal 100%. An additional calculation may be made to compare the total budget as presented by function with the actual function expenditures to comply with PED Budget Preparation Standards, 6.20.2.9 NMAC – **Budgetary control is at the function level and an over expenditure at this level is not allowed.** See PSAB Supplement 1, Budget Planning, Preparation and Maintenance.

By presenting information consistently to the administration, the school board and the community, use of these account code combinations become routine and meaningful.

See the Tips, Tools and Resources section of this manual under Budgeting for more information on the use of this chart for interim reporting and forecasting.

Custom Codes

District and charter schools may be required by the school board, governance council, or management to use additional codes or the districts may elect to use additional codes.

Caution:

It is highly recommended that districts and charter schools limit the account codes they use to the fewest account strings that are needed to accomplish their objectives. Unless a district has programming capabilities beyond their Financial Management System (FMS), thousands of separate account code strings will be unmanageable and confusing rather than useful. It may become difficult to summarize and analyze the big picture and especially difficult to manage budgets if account strings and detail becomes chaotic.

In the previous example, the district elected to break out the Instruction category to report Student Athletics, Student Activities and Summer and After School Programs separately. Some district may wish to report the Elementary Arts Program separately. By using the fourth digit in the function code to indicate these programs, the district could readily break out these programs. For reporting to the state, the fourth digit is simply "rolled up" to "0" which acts as the "control" digit.

Using the Unassigned Elements

These "unassigned" codes are not required by the PED at the present time. However, use of these elements may be especially useful in assigning project codes for capital outlay projects (especially funds 31400, or 31700 - see PSAB Supplement 16, Bonds,

Capital Projects and Debt Service) or tracking expenditures by the Educational Plan for Student Success (EPSS) objectives such as EPSS Reading, EPSS Reading Literacy, EPSS Writing, EPSS Math or Math Literacy, and EPSS Parental Involvement.

The district's technology plan also calls for tracking expenditures for technology separately. Codes may be assigned for each of these objectives using the final ten unassigned digits in the string. These ten digits consist of two unassigned elements of five digits each.

Districts should take care to develop the unassigned elements in a systematic manner, such as the Allocation recipient for certain allocations followed by project meaning for the next three digits, such as Reading, Writing, Parental Involvement, Technology, Supplies available from the warehouse, or specific athletic programs such as Football or Basketball, and separate boys and girls programs. Obviously use of this five digit element as illustrated is versatile and may be extremely useful for assigning specific budgets and controlling them within the Financial Management System. These codes may be linked and restricted to certain location codes, and also to certain funds and objects.

Sample Allocation/Project Codes	
Allocation Code	Project
00000 General	??00? None
00??? Districtwide	??011 Project 1
01??? Administration	??012 Project 2
02 ??? SB 9	??013? Project 3
03??? Legislative	etc through099
04??? Operational	??101 EPSS Reading
05??? Cafeteria	??102 EPSS Math
06??? Activity Funds	??103 Parental Involvement
07??? Athletics	??21? Technology
08??? Federal	??351 WH Custodial Supplies
09??? Special Ed	??352WH Instructional Supplies
12??? Bilingual	??701 Football
13??? Materials Center	??702 Football JV
76??? Elementary Arts	??711Basketball
	??821 Softball (Girls)
	??831 Track (Girls)
	??9?? Clubs

Example 08101 would be translated as Allocation = Federal Fund/Project = EPSS Reading

Example 03016 would be translated as Allocation = Legislative/ Project = number 16

Example 07701 would be translated as Allocation = Athletics/Football

Example 06900 would be a rolled up control for all clubs.

Limit the Account String Available by Element

Account strings are routinely made available for use by school and department secretaries for use in requesting purchase orders. By designing a template made up of the most common account string to be used by a secretary and further limiting usage through the Financial Management System (FMS) user control settings, the accounts contained in the budget for the site contain relatively few account strings that are available to each site secretary.

Appropriate User Training

The business office of a school district should have a training program regarding the budget, account code strings and usage, entering a purchase requisition, obtaining proper authorizations and other related topics each year (See PSAB Supplement 13, Purchasing). It is also suggested that hands on training be made available in the business office for employees on an as needed basis during the year. See also PSAB Supplement 20, Travel and Training and PSAB Supplement 2, Internal Controls.

Development of Tools to Streamline Workflow

- 1) Templates for standard purchase requisitions that may be imported into the Financial Management System FMS for the purpose of limiting information and account strings having to be individually keyed into the document for requisitions containing multiple lines. Templates may include but are not limited to:
 - (a) Instructional Materials ordering Textbooks (by location)
 - (b) Student Nutrition (weekly or monthly food orders)
 - (c) Federal Programs (EPSS codes)
 - (d) Elementary Arts Program
 - (e) School sites (Supplies or travel account strings for Instruction or Site Office usage, or for Activity Funds).
 - (f) Maintenance Department (Blanket Purchase Orders to certain vendors).
 - (g) Business Office
 - (i) Utility bills by site
 - (ii) Copier bills by location or program
- 2) Templates for budgets for various Programs as above
- 3) Templates for Payroll
- 4) Automated account string creation

- 5) Templates provided by software provider
- 6) Templates provided by OBMS

UNDERSTANDING THE ROLL-UP FUNCTION

USING A GRID FILTER

The unfiltered account string generally looks like this on the user’s computer screen:

?????.?????.?????.?????.???????.?????.??????

If the user wishes to create a report regarding the total year to date cost for teachers’ salaries in the district for all funds, a grid could be produced from the Financial Management System (FMS) in great detail simply by entering “14” in the first two digits of the job class code.

?????.?????.?????.?????.???????.14???.?????.

The Financial Management System will generally produce a report in grid format of many columns of information pertaining to actual and encumbered expenditures. The user may export this report to Excel. Using Excel tools including a pivot table which can, among other functions, automatically sort, count, total or give the average of the data sorted in one table or spreadsheet, the user may quickly produce a new summary report sorted by Fund, Program Code, and Job Class Code.

The user may wish to quickly compile a detail all entries to the cash accounts maintained by the district. In this case, the user would filter the string as follows:

?????.?????.1?????.?????.???????.?????.??????

Account	JE Number	Date	Debit	Credit	Voucher Number	PO Number	Invoice Number
11000.0000.11116.0000.000000.0000.00000.00000	136	10/7/2010	\$0.00	(\$51,540.85)	7555	0	
13000.0000.11116.0000.000000.0000.00000.00000	136	10/7/2010	\$0.00	(\$4,532.01)	7555	0	
14000.0000.11116.0000.000000.0000.00000.00000	136	10/7/2010	\$0.00	(\$2,424.65)	7555	0	
21000.0000.11116.0000.000000.0000.00000.00000	136	10/7/2010	\$0.00	(\$427.78)	7555	0	
22000.0000.11116.0000.000000.0000.00000.00000	136	10/7/2010	\$0.00	(\$2,306.15)	7555	0	

USING STANDARD REPORTS

Standard reports are reports that allow the user to enter a few parameters and produce a standard report in a system set format. These reports are generally added enhancements to a Financial Management System that have been added as a standard feature for reports that can be defined, and have been requested as

beneficial by multiple districts or charter schools. These reports generally are compiled using the standard chart of accounts. In New Mexico this is the UCOA.

USING A STANDARD REPORT WRITER

The Financial Management System generally furnishes a “report writer” that users may find helpful to design and create reports that are necessary in their district. The matrices created for the exhibit under “Involve the School Board” were created with a standard report writer and then reformatted to a matrix presentation. The summary report was created with rolled up totals for the categories defined above. Users review instructions and training provided by the software provider for the Financial Management System. The common element in these reports is the Uniform Chart of accounts.

The School Budget and Finance Analysis Bureau of the Public Education Department issues a publication annually that contains specific instructions on the approved account codes to be used by school districts and Charter schools within New Mexico. This document is referenced as “Supplement 3. UCOA” and is considered the primary resource document to manage this program.

This PSAB Supplement 3, UCOA shall be inserted into the Manual of Procedures for Accounting and Budgeting and should be replaced annually by school personnel. While an overview is provided, personnel should reference this publication for specific guidance.

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Insert updated PED publication!