

**MANUAL OF PROCEDURES**

**PSAB SUPPLEMENT 3 PREFACES**

**THE UNIFORM CHART OF ACCOUNTS**

**Revised: March 2022**

**TABLE OF CONTENTS**

Contents

[What Is the Uniform Chart of Accounts (UCoA)? 3](#_Toc97910593)

[Fund Codes 4](#_Toc97910594)

[Function Codes 5](#_Toc97910595)

[Object Codes 6](#_Toc97910596)

[Program Codes 9](#_Toc97910597)

[Valid Account Strings up to Program Codes 10](#_Toc97910598)

[Location Codes 14](#_Toc97910599)

[Job Classification Codes 15](#_Toc97910600)

[Tips for Managing So Many Account String Combinations 17](#_Toc97910601)

[Sample UCoA Summary Chart 18](#_Toc97910602)

[Funds 18](#_Toc97910603)

[Functions 18](#_Toc97910604)

[Expenditure Objects 18](#_Toc97910605)

[Program Codes 18](#_Toc97910606)

[Locations Codes 18](#_Toc97910607)

[Job Class Codes Categories 18](#_Toc97910608)

[9000 Co-Curricular and Extra-Curricular Activities 18](#_Toc97910609)

[Involve the School Board 19](#_Toc97910610)

[Custom Codes 21](#_Toc97910611)

[Using the Unassigned Elements 21](#_Toc97910612)

[Limit the Account String Available by Element 22](#_Toc97910613)

[Appropriate User Training 22](#_Toc97910614)

[Development of Tools to Streamline Workflow 23](#_Toc97910615)

[Understanding the Roll-up Function 23](#_Toc97910616)

[Using a Grid Filter 23](#_Toc97910617)

[Using Standard Reports 24](#_Toc97910618)

[Using a Standard Report Writer 24](#_Toc97910619)

# 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 consistently developing 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.

The complete accounting string is described below:

|  |  |
| --- | --- |
| **Component** | **Digits/Length** |
| Fund | X/XXXX |
| Function | X/XXX |
| Object | X/XXXX |
| Program | XXXX |
| Location | XXX/XXX |
| Job Class | XXXX |
| Unspecified No. 1 | XXXXX |
| Unspecified No. 2 | XXXXX |

## 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 fund code contains five digits – one for the type and the remaining four to distinguish each possible separate and unique fund. The fund types and common funds include but are not limited to:

* **10000 General Funds**
  + 11000 Operational
  + 12000 Teacherage
  + 13000 Pupil Transportation
  + 14000 Total Instructional Materials Sub-Fund
* **20000 Special Revenue Funds**
  + 21000 Food Services
  + 22000 Athletics
  + 23000 Non-Instructional Support
  + 24000 Federal Flow-through Grants
  + 25000 Federal Direct Grants
  + 26000 Local Grants
  + 27000 State Flow-through Grants
  + 28000 State Direct Grants
  + 29000 Combined Local/State Grants
* **30000 Capital Projects Funds** 
  + 31100 Bond Building
  + 31200 Public School Capital Outlay
  + 31300 Special Capital Outlay – Local
  + 31400 Special Capital Outlay – State
  + 31500 Special Capital Outlay – Federal
  + 31600 Capital Improvements HB-33
  + 31700 Capital Improvements SB-9
  + 31701 Capital Improvements SB-9 Local
  + 31703 SB-9 State Match Cash
  + 31800 Energy Efficiency Act
  + 31900Ed. Technology Equipment Act
  + 32100 Public School Cap. Outlay-20%
* **40000 Debt Service Funds** 
  + 41000 Debt Services
  + 42000 Deferred Sick Leave
  + 43000 Total Ed. Tech. Debt Services Sub-Fund
* **60000 Enterprise Fund**

## 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 is the first element in the string and the “function” be the second element in the string.

Account String X/XXXX.X/XXX (Fund.Function)

Functions defined for budget entities 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 Central Services
  + 2600 Operation & Maintenance of Plant
  + 2700 Student Transportation
  + 2900 Other Support Services
* **3000 Operation of Non-Instructional Services** 
  + 3100 Food Services Operations
  + 3300 Community Service Operations
* **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 budget 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.

Account String X/XXXX.X/XXX.X/XXXX (Fund.Function.Object)

#### Assets Object Codes

The only assets object codes active in OBMS belong to the Cash Assets Objects.

* **11000 Cash Assets**

The reason is that cash is a budget source. Therefore, cash needs to be budgeted and reported.

#### 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.

* **41000 Revenue from Local Sources**
  + 41100 Taxes Levied/Assessed by the School District
  + 41300 Tuition Income
  + 41600 Food Services
  + 41700 District Activities
  + 41900 Other Revenue from Local Sources
* **43000 Revenue from State Sources**
  + 43100 Unrestricted Grants – State Sources
  + 43200 Restricted Grants – State Sources
* **44000 Revenue from Federal Sources**
  + 44100 Unrestricted Grants – Federal Direct
  + 44200 Unrestricted Grants – Federal Flow-through
  + 44300 Restricted Grants – Federal Direct
  + 44700 Federal Grants – Intermediate Sources
* **45000 Other Financing Sources**
  + 45100 Issuance of Bonds
  + 45300 Proceeds from the Disposal of Real or Personal Property
* **46000 Other Items**

#### 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.

**50000 Expenditures**

* **51000 Personnel Services – Compensations**
* **52000 Personnel Services – Employee Benefits**
  + 52100 Retirement Contributions
  + 52200 Social Security Contributions
  + 52300 Health/Medical Benefits
  + 52700 Workers Compensation
  + 52900 Other Employee Benefits
* **53000 Purchased Professional and Technical Services**
  + 53200 Professional Educational Services
  + 53300 Professional Employee Training and Development
  + 53400 Other Professional Services
  + 53700 Other Purchased Services
* **54000 Purchased Property Services**
  + 54300 Repairs and Maintenance Services
  + 54400 Utility Services
  + 54600 Rental Expense
* **55000 Other Purchased Services**
  + 55100 Student Transportation Services
  + 55800 Travel and Training
  + 55900 Inter-educational, Inter-Agency Purchased Services
* **56000 Supplies**
  + 56100 General Supplies
  + 56200 Energy and Transportation Maintenance and Supplies
* **57000 Property**
  + 57100 Land and Land Improvements
  + 57300 Vehicles and Equipment
* **58000 Debt Service and Miscellaneous**
  + 58200 Miscellaneous Expenditures
  + 58300 Debt-Related Expenditures/Expenses

## 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 track costs related to these activities easily.

Account String X/XXXX.X/XXX.X/XXXX.XXXX (Fund.Function.Object.Program)

Program Codes approved for use by PED are:

* **0000 No Program**
* **1000 Regular Education/Secondary Education Programs**
  + 1010 Regular Education (K-12) Programs
  + 1020 Elementary Fine Arts Programs
* **2000 Special Programs**
* **3000 Vocational and Technical Programs**
* **4000 Other Instructional Programs – Elementary/Secondary**
  + 4010 Bilingual Education Programs
  + 4020 Alternative and At-Risk Programs
  + 4025 At-Risk Special Programs
  + 4030 K-5 Plus Programs
  + 4040 Extended Learning Time 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 up to Program Codes

As the string elements increase, there is an opportunity to create infinite combinations to produce unique account numbers. However, the UCoA has established rules regarding valid combinations.

These rules are complex. E.g.:

For funds 11000, program codes can be used with functions 1000, 2000 series, and 3000 series.

For other funds, program codes can be used with functions 1000 and 2100 only.

For all funds, it is true that function 0000 must be combined with program code 0000.

Additionally, specific expenditure object codes may be valid only with particular functions.

The following tables indicate valid combinations for the Operational (11000) and Federal and State grant funds (24000-29000), some object codes 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 website and click on UCoA to obtain a listing of the currently allowed combinations for all funds.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Valid Fund, Function, Object, and Program Account Code Strings** | | | | | | | | | | | | | |
| Applies to Funds 10000 and All 24000-29000, Purchased Professional and Technical Services – FUND 11000 IS **NOT** INCLUDED! | | | | | | | | | | | | | |
| Non-Payroll Related | Program Description |  | No Program | Regular  Education | Elementary Fine Arts | Special  Programs | Vocational &  Technical | Bilingual Education | Other  Instructional | At-Risk Special Programs | K-5 Plus Programs | Extended Learning Time Programs | Co-Curricular and Extra-Curricular Activities |
|  | **Program** | **0000** | **1010** | **1020** | **2000** | **3000** | **4010** | **4020** | **4025** | **4030** | **4040** | **9000** |
| **Object** | Object Description | **Function** |  | | | | | | | | | | |
| 53211-53214  53216-53218 | Various Contract Specialists | 2100 |  |  |  | x |  |  |  | X |  |  |  |
| 3300 | x |  |  |  |  |  |  |  |  |  |  |
| 53215 | Psychologists/Counselors-Contracted | 2100 | x |  |  | x |  |  |  | x |  |  |  |
| 53219 | Special Ed Assistants (Non-Instructional)-Contracted | 2100 |  |  |  | x |  |  |  | x |  |  |  |
| 53330 | Professional Development | 1000 | x | x | x | x | x | x | x | x | x | x | x |
| 2100 | x |  |  | x |  |  |  | x |  |  | x |
| 2200 | x |  |  |  |  |  |  |  |  |  |  |
| 2300 | x |  |  |  |  |  |  |  |  |  |  |
| 2400 | x |  |  |  |  |  |  |  |  |  |  |
| 2500 | x |  |  |  |  |  |  |  |  |  |  |
| 2600 | x |  |  |  |  |  |  |  |  |  |  |
| 2700 | x |  |  |  |  |  |  |  |  |  |  |
| 3100 | x |  |  |  |  |  |  |  |  |  |  |
| 3300 | x |  |  |  |  |  |  |  |  |  |  |
| 53411 | Auditing | 2300 | x |  |  |  |  |  |  |  |  |  |  |
| 3100 | x |  |  |  |  |  |  |  |  |  |  |
| 53412 | Bond/Board Elections | 2300 | x |  |  |  |  |  |  |  |  |  |  |
| 53413 | Legal | 2300 | x |  |  |  |  |  |  |  |  |  |  |
| 3100 | x |  |  |  |  |  |  |  |  |  |  |
| 53414 | Other Services | 1000 | x | x | x | x | x | x | x | x | x | x | x |
| 2100 | x |  |  | x |  |  |  | x |  |  | x |
| 2200 | x |  |  |  |  |  |  |  |  |  |  |
| 2300 | x |  |  |  |  |  |  |  |  |  |  |
| 2400 | x |  |  |  |  |  |  |  |  |  |  |
| 2500 | x |  |  |  |  |  |  |  |  |  |  |
| 3100 | x |  |  |  |  |  |  |  |  |  |  |
| hj |  | 4000 | x |  |  |  |  |  |  |  |  |  |  |

Table 1-Funds 10000 and 24000-29000 (NOT 11000)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Valid Fund, Function, Object, and Program Account Code Strings** | | | | | | | | | | | | | |
| Applies to Fund 11000 Purchased Professional and Technical Services | | | | | | | | | | | | | |
| Non-Payroll Related | Program Description |  | No Program | Regular  Education | Elementary Fine Arts | Special  Programs | Vocational &  Technical | Bilingual Education | Alternative and At-Risk l | At-Risk Special Programs | K-5 Plus Programs | Extended Learning Time Programs | Co-Curricular and Extra-Curricular Activities |
|  | **Program** | **0000** | **1010** | **1020** | **2000** | **3000** | **4010** | **4020** | **4025** | **4030** | **4040** | **9000** |
| **Object** | Object Description | **Function** |  | | | | | | | | | | |
| 53211-52314  52316-53218 | Various Contract Specialists | 2100 |  |  |  | x |  |  |  | X |  |  |  |
| 3300 | x |  |  |  |  |  |  |  |  |  |  |
| 53215 | Psychologists/Counselors-Contracted | 2100 | x |  |  | x |  |  |  | x |  |  |  |
| 53219 | Special Ed Assistants (Non-Instructional)-Contracted | 2100 |  |  |  | x |  |  |  | x |  |  |  |
| 53330 | Professional Development | 1000 | x | x | x | x | x | x | x | x | x | x | x |
| 2100 | x |  |  | x |  |  |  | x |  |  | x |
| 2200 | x |  |  |  |  |  |  | x |  |  |  |
| 2300 | x |  |  |  |  |  | x | x |  |  |  |
| 2400 | x |  |  |  |  |  | x | x |  |  |  |
| 2500 | x |  |  |  |  |  | x |  |  |  |  |
| 2600 | x |  |  |  |  |  | x |  |  |  |  |
| 2700 | x |  |  |  |  |  | x |  |  |  |  |
| 3100 | x |  |  |  |  |  |  |  |  |  |  |
| 3300 | x |  |  |  |  |  |  |  |  |  |  |
| 53411 | Auditing | 2300 | x |  |  |  |  |  | x | x |  |  |  |
| 3100 | x |  |  |  |  |  |  |  |  |  |  |
| 53412 | Bond/Board Elections | 2300 | x |  |  |  |  |  | x | x |  |  |  |
| 53413 | Legal | 2300 | x |  |  |  |  |  | x | x |  |  |  |
| 3100 | x |  |  |  |  |  |  |  |  |  |  |
| 53414 | Other Services | 1000 | x | x | x | x | x | x | x | x | x | x | x |
| 2100 | x |  |  | x |  |  |  | x |  |  | x |
| 2200 | x |  |  |  |  |  | x | x |  |  |  |
| 2300 | x |  |  |  |  |  | x | x |  |  |  |
| 2400 | x |  |  |  |  |  | x | x |  |  |  |
| 2500 | x |  |  |  |  |  | x |  |  |  |  |
| 3100 | x |  |  |  |  |  |  |  |  |  |  |
| hj |  | 4000 | x |  |  |  |  |  |  |  |  |  |  |

Table 2 – Fund 11000

Examples:

11000.2100.53211.2000

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

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

* + Fund 11000 – Operational Fund,
  + Function 2100 – Support Services-Students
  + Object 53211 – Diagnosticians - Contracted
  + Program 2000 – Special Programs.

11000.1000.53300.2000

* + Fund 11000 – Operational Fund,
  + Function 1000 – Instruction
  + Object 53330 – Professional Development
  + Program 2000 – Special Programs.

Thus, it can be determined that this is an expenditure for training (Professional development) related to an employee working in Special Education.

## 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. And the location codes for school sites are only unique in combination with the location code of the District/State Charter.

The budget only accepts **ONE** location code. The location code depends on your budget entity type.

Use of location codes representing school sites and central office are required by OBMS for actual data by the Public Education Department starting FY23.

Account String X/XXXX.X/XXX.X/XXXX.XXXX.XXX/XXX (Fund.Function.Object.Program.Location)

The first three digits are the District ID from STARS. The District ID from STARS must be reflected in the (Parent) Entity ID in OBMS.

The second three digits are the Location Site ID from STARS. The Location Site ID from STARS must be reflected in the (Child level) Entity ID in OBMS.

Data sample from OBMS:

|  |  |  |
| --- | --- | --- |
| **Entity Name** | **Entity Code** | **Parent Entity** |
| Albuquerque | 001 |  |
| ALBUQUERQUE DISTRICT OFFICE | 000 | 001: Albuquerque |

“Albuquerque” has only the entity code 001. This means the District ID in STARS must be 001.

“ALBUQUERQUE DISTRICT OFFICE” has entity ID 000 and Parent Entity ID 001. This means the location site ID in STARS must be 000 for the District Office of Albuquerque Public Schools.

## 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 website, 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.

Account String X/XXXX.X/XXX.X/XXXX.XXXX.XXX/XXX.XXXX

(Fund.Function.Object.Program.Location.Job Classification)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Valid Fund, Function, Object, and Program Account Code Strings** | | | | | | | | | | | | | |
| Applies to **Funds** 10000 and All 24000-29000, **Function** 1000, Payroll Related, Job Classification Code *Required* | | | | | | | | | | | | | |
| Payroll Related | Program |  | No Program | Regular  Education | Elementary  Fine Arts | Special  Programs | Vocational  & Technical | Bilingual  Education | Alternative and At-Risk | At-Risk Special Programs | K-5 Plus Programs | Extended Learning Time Programs | Co-Curricular and Extra-Curricular Activities |
| **Function 1000** | **Program Codes** | **0000** | **1010** | **1020** | **2000** | **3000** | **4010** | **4020** | **4025** | **4030** | **4040** | **9000** |
| **Object Codes** | Object | **Job Classification Codes** |  |
| 51100, 51200 &  51300 | .  Salaries, Overtime & Add.  Comp. | Teacher - Grade 1-12 |  | 1411 | 1411 |  |  | 1411 | 1411 |  | 1411 | 1411 | 1411 |
| Teacher - Special Education |  | 1412 | 1412 | 1412 |  | 1412 | 1412 | 1412 | 1412 | 1412 | 1412 |
| Teacher-Early Childhood Ed |  | 1413 | 1413 |  |  | 1413 | 1413 |  | 1413 | 1413 | 1413 |
| Teacher - Preschool (exclude Special Ed) |  |  |  |  |  | 1414 | 1414 |  | 1414 | 1414 | 1414 |
| Teachers - Vocational and Technical |  | 1415 | 1415 |  | 1415 | 1415 | 1415 |  | 1415 | 1415 | 1415 |
| Teachers - Other Instruction |  | 1416 | 1416 |  |  | 1416 | 1416 |  | 1416 | 1416 | 1416 |
| Teachers - Special Education -Gifted |  | 1422 | 1422 | 1422 | 1422 | 1422 | 1422 | 1422 | 1422 | 1422 | 1422 |
| Substitutes - Professional Development | 1610 |  |  |  |  |  |  |  |  |  |  |
| Substitutes - Sick Leave | 1611 |  |  |  |  |  |  |  |  |  |  |
| Substitutes -Other Leave | 1612 |  |  |  |  |  |  |  |  |  |  |
| Separation Pay | 1613 |  |  |  |  |  |  |  |  |  |  |
| Athletics Salaries | 1618 |  |  |  |  |  |  |  |  |  | 1618 |
| Summer School/After School |  | 1621 | 1621 | 1621 | 1621 | 1621 | 1621 | 1621 | 1621 | 1621 | 1621 |
| Bus Drivers |  | 1622 | 1622 | 1622 | 1622 | 1622 | 1622 | 1622 | 1622 | 1622 | 1622 |
| Activities Salaries |  | 1624 | 1624 | 1624 | 1624 | 1624 | 1624 | 1624 | 1624 | 1624 | 1624 |
| Instructional Assistants-Grades 1-12 |  | 1711 | 1711 | 1711 | 1711 | 1711 | 1711 | 1711 | 1711 | 1711 | 1711 |
| Instructional Assistants - Special Education |  |  |  | 1712 |  |  |  | 1712 | 1712 |  | 1712 |
| Instructional Assistants-Early Childhood Education |  | 1713 | 1713 | 1713 | 1713 | 1713 | 1713 | 1713 | 1713 | 1713 | 1713 |
| Instructional Assistants Preschool |  | 1714 | 1714 | 1714 | 1714 | 1714 | 1714 | 1714 | 1714 | 1714 | 1714 |

Table 3 – Valid Fund, Function, Object, and Program Codes Strings

# Tips for Managing So Many Account String Combinations

The length of the 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. 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 | Locations Codes | Job Class Codes Categories |
| **10000 General Funds**  11000 Operational  13000 Pupil Transportation  14000 Total Instructional Materials Sub-Fund  **20000 Special Revenue Funds**  21000 Food Services  22000 Athletic  23000 Non-Instructional Support  24000 Federal Flow-through Grants  25000 Federal Direct Grants  26000 Local Grants  27000 State Flow-through Grant  28000 State Direct Grants  29000 Combined State/Local Grants  **30000 Capital Project Funds**  31100 Bond Building  31200 Public School Capital Outlay  31300 Special Capital Outlay-Local  31400 Special Capital Outlay- State  31500 Special Capital Outlay- Federal  31600 Capital Improvements HB-33  31700 Capital Improvements SB-9  31701 Capital Improvements SB-9 Local  31703 SB-9 State Match Cash  31800 Energy Efficiency Act  31900 Ed. Technology Equipment Act  32100 Public School Cap. Outlay-20%  **40000 Debt Service Funds**  41000 Debt Services  42000 Deferred Sick Leave  43000 Total Ed. Tech. Debt Services Sub-Fund  **60000 Enterprise Fund**  **90000 Agency Funds (Not in OBMS)** | **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 Central Services  2600 Operation & Maintenance of Plant  2700 Student Transportation  2900 Other Support Services  **3000 Operation of Non-Instructional Services**  3100 Food Services Operations  3300 Community Services Operations  **4000 Capital Outlay**  **5000 Debt Service** | **51000 Personnel Services - Compensation**  51??? Various Codes  **52000 Benefits**  52??? Various codes  **53000 Purchased Professional and Technical Services**  53200 Prof. Educational Services  53300 Professional Employee Training and Development  53330 Professional Development  **53400 Other Professional Services**  534??? Various Codes  **53700 Other Purchased Services**  537?? Various Codes  **54000 Purchased Property Services**  **54300 Repairs and Maintenance Services**  543?? Various Codes  **54400 Utility Services**  544?? Various Codes  54500 Construction Services  **54600 Rental Expenses**  546?? Various Codes  **55000 Purchased Services**  **55100 Student Transportation** Services  551?? Various Codes  55200 Property/Liability Insurance  55400 Advertising  **55800 Travel and Training**  558?? Various Codes  **55900 Inter-educational, Inter-Agency Purchased Services**  559?? Various Codes  **56000 Supplies**  **56100 General Supplies**  561?? Various Codes  **56200 Energy and Transportation Maintenance and Supplies**  562?? Various Codes  **57000 Property**  **57100 Land and Land Improvements**  571?? Various Codes  57200 Building Purchase  **57300 Vehicles and Equipment**  573?? Various Codes  **58000 Debt Service and Miscellaneous**  **58200 Miscellaneous Expenditures**  582?? Various Codes  **58300 Debt-Related** Expenditures/Expenses  583?? Various Codes | 0000 No Program  **1000 Regular Education/Secondary Education Programs**  1010 Regular Education (K-12) Programs  1020 Elementary Fine Arts  2000 Special Programs  3000 Vocational and Technical Programs  **4000 Other Instructional Programs – Elementary/Secondary**  4010 Bilingual Education Programs  4020 Alternative and At-Risk Programs  4025 At-Risk Special Programs  4030 K-5 Plus Programs  4040 Extended Learning Time Programs 9000 Co-Curricular and Extra-Curricular Activities | 004024 BES  004041 DLN  004044 EGP  004050 ELC  004052 NLP  004095 MHT  004100 MAV  004105 MON  Location Codes are defined per budget entity | 0000 No Job Class  11?? Administrators  1211, 1214, 1215  Other T & E  1212 Teachers  1213, 1216, 1218, 1219 Instructional & Other Assistants  1217, 1220 Secretary/Clerical/Support  1311 -1318 Other T & E  1319 Instructional & Other Assistants  14?? Teachers  1511 Data Processing  1610, 1611, 1612 Substitutes  1613 Separation Pay  1614, 1615, 1616 Warehouse/Maintenance/Custodial  1617 Food Services  1618, 1622, 1624 Athletics/Activities  1619, 1620, 1621, 1625 Community Services  1623 Instructional & Other Assistants  1711, 1712, 1713, 1714 Instructional & Other Assistants  1800 Board |

## 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 the vendor and check amount. Boards become accustomed to referring to the account number to determine the purpose of the expenditure and if it seems appropriate. By furnishing this information to the board (and to the public), the board can 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%** |
|  | **Percent** |  | **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  133,312  8,986  11  1,325,602  254,587  1,263  194  105,519  464,383  739  -  - 1,022,358 |
| **1007** | **Athletics** |  | 507,699 | 100,018 | 17,070 | 4,055 | 360,336 | 105,375 | 21,195 | **1,115,749** | **1.63%** |
| **1008** | **Activities** |  | 129,638 | 39,816 | 10,719 |  | 71,572 | 1,513 | 50,000 | **303,258** | **0.44%** |
| **1009** | **Summer/After** |  | 43,463 | 9,993 |  |  |  |  |  | **53,456** | **0.08%** |
| **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%** |
| **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%** |
| **2300** | **Administration** | 13.00 | 687,894 | 203,768 | 286,759 | 398 | 40,249 | 67,878 | 12,000 | **1,298,960** | **1.90%** |
| **2307** | **Athletics** | 3.00 | 139,093 | 47,393 |  |  |  |  |  | **186,489** | **0.27%** |
| **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%** |
| **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%** |
| **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%** |
| **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%** |
|  | **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%** |  |
|  | **Percent** |  | **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 the budget allocated to each object is indicated across the bottom.

The second matrix is a summary of the district’s actual expenditures on 6/30/2011. By placing it directly below the budget matrix and subtracting the dollar totals, the expected cash carryover 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 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, the 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 districts 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, the 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, the use of this five digits 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 must be individually keyed into the document for requisitions containing multiple lines. Templates may include but are not limited to:
   1. Instructional Materials ordering Textbooks (by location)
   2. Student Nutrition (weekly or monthly food orders)
   3. Federal Programs (EPSS codes)
   4. Elementary Arts Program
   5. School sites (Supplies or travel account strings for Instruction or Site Office usage, or for Activity Funds).
   6. Maintenance Department (Blanket Purchase Orders to certain vendors).
   7. Business Office
      1. Utility bills by site
      2. 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 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 a 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 detailed 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 in designing and creating reports necessary for 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.*