



BUDGET MANUAL 2023 - 2024

EFFECTIVE DATE: JULY 1, 2023

Pursuant to Board Policy BP (Local), The Superintendent and administrative staff shall be responsible for developing and enforcing procedures for the operation of the District. These procedures shall constitute the administrative regulations of the District and shall consist of guidelines, handbooks, manuals, forms, and any other documents defining standard operating procedures.

The Superintendent and Chief Financial Officer formally adopt the administrative procedures set forth in this manual to facilitate the District's compliance with Board Policy and applicable law.

Dr. Matthew Gutierrez
Superintendent of Schools

7/31/23

Date Signed

Anthony Hillberg, RTSBA, CPA
Chief Financial Officer

7/27/23

Date Signed

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Introduction

This Budget Manual has been prepared to provide general information about the budgeting process at Seguin Independent School District. Additional information may be available within the district's Board Policies, Administrative Procedures, or other resources such as TEA's Financial Accountability System Resource Guide (FASRG).

If assistance is needed in any area of our business operations, please contact any of the staff members listed below.

Seguin ISD department of Business Services:

Chief Financial Officer	Anthony Hillberg	830-401-8666
Director of Business Services	Perla Romero	830-401-8666
Budget Coordinator	Sally Eckhart	830-401-8655
Director of Federal & State Accountability	Cindy Borden	830-401-8625

Budget Overview

What is a Budget?

- A process of allocating resources to prioritized needs of a campus and/or district
- A product of the campus and district planning process
- A valuable tool in the planning and evaluation process
- The link between instruction and financial planning

Legal Requirements

State Law – Texas Education Code (TEC) 44.002 through 44.006

- Superintendent (or designee) shall prepare budget
- Budget must be prepared by June 20
- President of Board must call public hearing
- Notice of the public hearing must be published in a daily, weekly or bi-weekly newspaper published in the district (not earlier than 30th day or later than the 10th day before the date of the hearing)
- No funds must be expended until adoption of the budget
- Budget must be prepared in accordance with GAAP (accounting practices)
- Budget must be adopted before the tax rate
- Public funds of a district may not be spent in any manner other than as provided for in the budget adopted by the board, but the board may amend a budget or adopt a supplementary emergency budget to cover necessary unforeseen expenses.

State Law – TEC 29.081(b-1)

- A district that is required to provide accelerated instruction under TEC 29.081 (b-1) shall separately budget sufficient funds, including funds under Education Code 42.152, for that purpose.
- A district may not budget funds received under Education Code 42.152 for any other purpose until the district adopts a budget to support additional accelerated instruction. *Education Code 29.081(b-2)*

State Law – TEC 44.0041

- The district shall post a summary of the proposed budget on the school district's Internet website or, if the district has no Internet website, in the district's central administrative office.

State Law – TEC 44.0051

- On final approval of the budget by the Board, the district shall post on the district's Internet website a copy of the budget adopted by the Board. (Note: The budget must remain posted on the website until the 3rd anniversary of the date the budget was adopted.)

State Law – Local Government Code 140.0045

- The proposed budget of a district must include a line item indicating expenditures for notices required by law to be published in a newspaper by the district or a representative of the district that allows as clear a comparison as practicable between those expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year.

TEA Requirements

- Budget must be adopted by Board by June 30th
- Minutes must reflect all Budget Amendments
- At a minimum, the General Fund, Food Service Fund and Debt Service Fund must be adopted
- Budget must be filed with TEA through PEIMS
- Budget must be amended before exceeding any function

Local Policy Requirements

School Board Policy CE Local

- Authorized Expenditures: The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.

What Time Period Does the Budget Cover?

State law (TEC 44.0011) allows school districts to select one of two fiscal years:

September 1 – August 31 or July 1 – June 30.

Seguin ISD Fiscal Year is noted below:

- July 1 – June 30

What factors determine how much money we receive in the General Operating Fund?

Local Revenue

- Property Taxes
- Investment interest earnings
- Other miscellaneous local revenue

State Revenue

- Student Average Daily Attendance (average of entire school year)
- Special Program Allotments

Federal Revenue

- Federal Program reimbursements and indirect costs

Roles and Responsibilities in the Budgeting Process

District-wide

- Must comply with federal/state laws and local board policies
- Must ensure that all resources are reflected in the District/Campus Improvement Plans
- Must ensure that all students are served
- Must ensure that all students in special programs are served in accordance with TEC

Campus Principal(s)

- Acts as budget manager for the school
- Evaluates staffing needs based upon enrollment projections
- Finalizes the campus budget and submits to the department of Business Services

Central Office Administrator(s)

- Review of staffing needs (departments of Human Resources & Business Services)
- Review of special program compliance (department of Business Services)
- Review of Campus Plan and budgets to ensure compliance with District Plan (department of Learning, Leadership, and Innovation Services)
- Review of budgets to ensure fiscal compliance (department of Business Services)

Superintendent

- Conducts final review of campus and department budgets
- Submits proposed budgets to the School Board

School Board

- Reviews budgets for compliance with district goals (Budget Committee)
- Conducts budget public hearing
- Adopts the official budget

Revenue Sources

The district receives revenue from three (3) major sources: Local, State and Federal. Local funding should be used to serve ALL students. State and Federal revenue sources are supplemental in nature.

Expenditure Categories

Expenditure categories can be non-discretionary or discretionary. In general, the largest component of non-discretionary expenditures is compensation. Other non-discretionary expenditures include all items budgeted at the district level.

Available funds in excess of non-discretionary expenditures (as described above) are considered discretionary. Campus and department allocations include only discretionary funds.

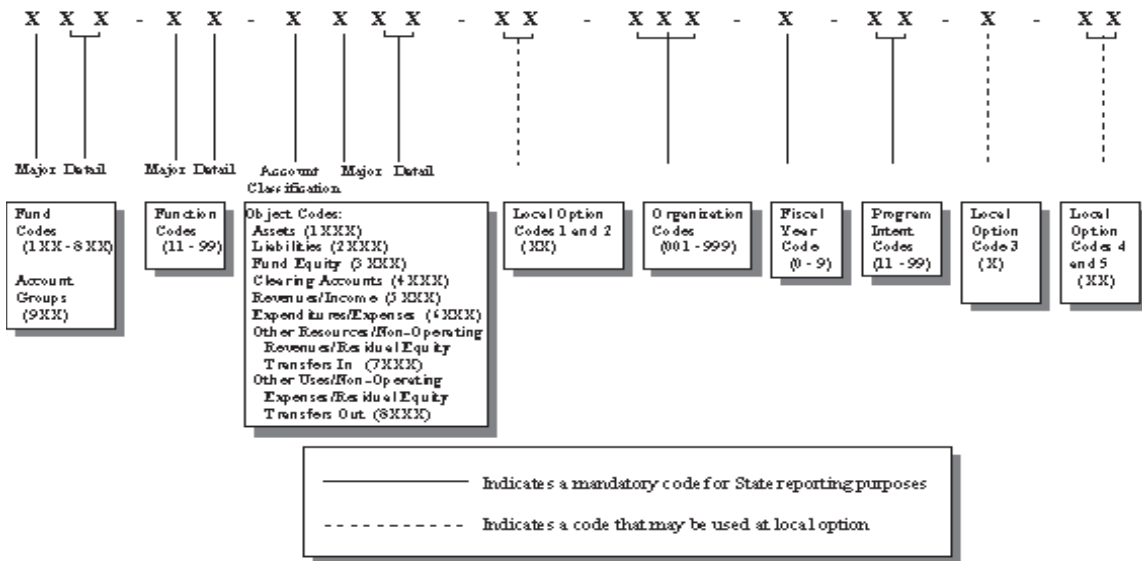
Account codes for expenditure categories are explained in the Financial Accountability System Resource Guide (FASRG).

- Compensation – Salaries and Benefits
- Contracted Services
- Supplies and Non-Capitalized Equipment
- Travel and Other Miscellaneous Costs
- Capitalized Equipment, Furniture and Other Assets
- Other Uses, such as Transfers to Other Funds

Financial Accountability System Resource Guide, or FASRG

The FASRG is created and updated by TEA to provide a uniform account code structure to be used throughout the state.

The Code Structure



Account Code Determination

- Fund How the expenditure is financed?
- Function Why the expenditure was made – the purpose?
- Object What was purchased?
- Sub-Object Optional use for greater detail accounting
- Organization Where is the beneficiary of the expenditure located?
- Fiscal year In which fiscal year did the transaction occur?
- PIC What is the intent of the program provided to students?
- DPG Code Three-digit code – optional use for greater detail.

Common Fund Codes

- General Fund 199
- Title I 211
- Food Service 240
- Debt Service 599

Function Codes - Campus & Department

- Instruction 11
- Library & Media Services 12
- Staff Development 13
- Instructional Administration 21
- Campus Administration 23
- Counseling Services 31
- Social Work Services 32
- Health Services 33
- Transportation 34
- Food Service 35
- Co/Extra-curricular 36
- General Administration 41
- Maintenance/Custodial 51
- Safety and Security 52
- Data Processing 53
- Parental Involvement 61
- Facilities/Construction 81

Common Object Codes

- Salaries - 6100
 - 6112 Substitute Teachers (not aides, para-professionals and support staff)
 - 6118 Stipends/Extra Duty Pay for Professional Staff
 - 6119 Professional Staff Salaries
 - 6121 Extra Duty/Overtime for Support Staff
 - 6129 Salaries, Support Staff
- Contracted Services - 6200
 - 6219 Professional Services (Per Govt Code: Architects, Engineers, etc.)
 - 6249 Repairs
 - 6239 Education Service Centers
 - 6269 Rentals

- 6291 Consultants (Best Practices, Strategic Planning, etc.)
- 6299 Other Contracted Services
- Supplies - 6300
 - 6321 Textbooks
 - 6329 Reading Materials, Library Books
 - 6339 Testing Materials
 - 6392 Controllable Assets (between \$500 and \$4,999)
 - 6399 Supplies and Materials
- Travel & Misc. Expenditures - 6400
 - 6411 Staff Travel
 - 6412 Student Travel
 - 6419 Non-employee Travel (Parents & School Board)
 - 6495 Membership Dues
 - 6499 Misc. Expenses (Awards, refreshments, etc.)
- Capital Outlay - 6600
 - 6629 Building Purchase, Construction or Improvements
 - 6631 Vehicles (> \$5,000)
 - 6639 Equipment with unit cost (> \$5000)

Organization Codes

- Campuses
 - 001 Seguin High School
 - 002 Mercer Blumberg Learning Center @ Saegert (MBLC)
 - 041 Barnes Middle School
 - 042 Briesemeister Middle School
 - 101 Ball Early Childhood Center
 - 103 Jefferson Elementary
 - 104 Rodriguez Elementary
 - 105 Weinert Elementary
 - 106 McQueeney Elementary
 - 108 Patlan Elementary
 - 109 Koennecke Elementary
 - 110 Vogel Elementary
 - 111 Disciplinary Alternative School @ Saegert (DAEP)
 - 112 Juvenile Detention Center
 - 699 Summer School
- Departments
 - 7XX through 9XX

Common Program Intent Codes

- 11 Basic Program
- 21 Gifted and Talented
- 22 Career & Technology
- 23 Special Education
- 24 Compensatory Education
- 25 Bilingual & ESL
- 26 AEP
- 28 DAEP Basic Services
- 33 Pre-kindergarten - Special Education
- 36 Early Education Allotment
- 37 Dyslexia
- 38 College, Career, and Military Readiness
- 91 Athletics & Related Activities
- 99 Undistributed

Examples:

❖ 199.11.VB.001.0.22.221.6399

General operating funds (199) budgeted for instructional classroom supplies (6399) for the Construction Trades program (VB) at the Seguin High School campus (001) with the intent to serve students in the Career and Technology Education program (21)

❖ 211.11.00.699.9.24.000.6399

Title I, Part A funds (211) budgeted for instructional classroom supplies (6399) for the Summer School district wide program (699) during the 2018-19 fiscal year (9) with the intent to serve at-risk students through accelerated instruction (24)

Note: Seguin ISD uses a financial software program that reorders the components of the TEA required account code structure. During the PEIMS submission process, the district's software reconfigures the account code structure to match TEA guidelines as well as omitting the codes used by local option.

District account code structure:

199.11.VB.001.0.22.221.6399

Software conversion to TEA required PEIMS reported account code structure:

199.11.6399.001.9.22

Meeting the Needs of Special Populations

State Program allotments are estimated and paid to school districts through a Summary of Finance template created by the Texas Education Agency. The expenditure of the special program allotments shall be in compliance with state law.

A percentage of each state allotment must be spent on “direct” expenditures for the given special program. The current percentages and program intent code (PIC) are noted below by program:

- Special Education 55% PIC 23 & 33
- Career & Technical Education 55% PIC 22
- Gifted & Talented Education 100% PIC 21
- State Compensatory Education (SCE) 55% PIC 24, 26, & 28
- Bilingual/ESL Education 55% PIC 25
- Early Education Allotment 100% PIC 36
- Dyslexia 100% PIC 37
- CCMR Outcomes & Bonus 55% PIC 38

General Operating Fund (GOF) - Department Allocations

GOF department allocations are based on previous year budget allocations. Departments may also submit one-time requests for materials/equipment to address identified campus needs not covered by the campus allocation. If approved by the Superintendent’s leadership team during the budget process, these requests are only added to the department budget for one year. In such instances, a separate account is created to distinguish these funds from the recurring department allocation.

General Operating Fund (GOF) - Campus Allocations (Discretionary Budgets)

The district has established per-pupil allocations by campus type as noted below. Typically, year-to-date average student membership data from the first semester of the current year is used to calculate projected campus allocations for the next year. However, unique events that impact student enrollment for a single year may cause adjustments to the projections. Additionally, a fixed amount is allocated to each campus type to cover travel, fees, and dues as deemed appropriate. These allocations allow each campus to budget across all functional areas.

High School (Grades 9-12)

- per-pupil allocation: \$137.50
- travel, fees, and dues: \$10,695

Middle School (Grades 6-8)

- per-pupil allocation: \$90.25
- travel, fees, and dues: \$2,760

Elementary School (Grades K-5)

- per-pupil allocation: \$74.00
- travel, fees, and dues (Elem): \$1,575

Pre-K School (Grades PK only)

- per-pupil allocation: \$74.00
- travel, fees, and dues: \$1,275

Sample - Elementary Campus (K-5) ABC has a projected enrollment of 400 students.

Per-pupil allocation	$\$74.00 \times 400 = \$29,600$
Travel, fees, and dues	<u>\$ 1,575</u>
Total Campus ABC allocation	\$31,175

Special Populations Allocation (Non-Discretionary)

The district uses the Summary of Finance (SOF) worksheet as a basis to project each Special Population allocation.

Title I, Part A Allocation

Title I, Part A funds are initially budgeted based on planning estimates received from TEA. The district reserves a portion of the planning estimates for allowable activities prior to developing Title I, Part A campus allocations. These activities are identified in the ESSA Consolidated Grant application for each year.

The remainder of the allocation is then distributed to campuses based on a per-pupil allocation. Campuses are sorted by campus type and then rank-ordered by percentage of low income students. The per-pupil allocation of one campus cannot exceed another campus with a higher percentage of low income students. Table A illustrates the campus allocation methodology.

Table A: Sample Campus Allocation Methodology

Campus	# of Students in Enrollment	# of Low Income Students	% Low Income	Per-pupil Allocation	Campus Allocation
Elementary Grade Span Grouping					
Campus A	492	492	100.0%	415	\$204,180
Campus B	363	319	87.9%	415	\$132,385
Campus C	337	281	83.4%	410	\$115,210
Middle School Grade Span Grouping					
Campus AA	720	577	80.1%	50	\$28,850
Campus BB	789	603	76.4%	50	\$30,150

Preparing and Submitting a Title I, Part A Campus Budget

- Review the District Improvement Plan and Goals.
- Conduct a Comprehensive Needs Assessment for all student populations for the Campus by reviewing multiple sources of data and identifying problem statements and root causes.
- Update the Campus Improvement Plan (CIP).
- Link all Title I, Part A planned expenditures to an identified need in the Comprehensive Needs Assessment.
- Determine if any program and/or master schedule changes will be implemented during the next school year.
- Determine the staffing needs for the upcoming school year – submit requests for new staff positions to the Chief Human Resource Officer.
- Obtain the campus or department allocation from the Chief Financial Officer.
- Complete the budget request forms and submit them to the Chief Financial Officer.

Monitoring and Amending the Budget

Monitoring the Budget

- Financial reports are available via Munis Financial system on a real-time basis.
- Campus and department staff are authorized to view their respective budgets subject to the accounts in the user profile.

- Periodic monitoring (at least quarterly) should be conducted with the Federal Programs Director and department of Business Services.
- The timing of planned expenditures should be noted and documented – the campus plan timelines should aid in this process.
- Budget resources should be realigned as the need arises due to changes in the instructional program and/or campus plan.

Amending the Budget

- Budget amendments are mandated by the state when funds are moved from one functional area to another – these amendments require Board approval.
- Budget transfers (within functional areas) – may be initiated by a campus secretary or principal as the need arises. The Chief Financial Officer and/or the Budget Coordinator shall approve and record budget transfers on a timely basis.

Evaluation of the Budget – At Year-End

- As part of the campus planning process, the budget should be reviewed at year-end to determine if:
 - The campus used its resources to meet the district goals
 - The campus used its resources to meet the campus goals
 - The campus used its resources to serve all student populations
 - The campus used its special program allotments for special education, gifted and talented, etc. to supplement the basic instruction for all identified students
 - The campus realigned its resources as needed during the school year to meet the changing needs of the students
 - The campus should consider adding and/or deleting programs

Budgeting for Staff

- Campus staff allocations are budgeted based on a per-pupil methodology
- Salaries are budgeted based on what the person does, where the person does it, and who the person serves.
- The key to budgeting for campus staff is the master schedule and/or staff roster.
- Staff full-time equivalents (FTEs) are compiled based on the master schedule or staff roster.
- The number of campus staff may be determined by:
 - Type of master schedule (Block or traditional)
 - Student to Teacher ratio – Staff Allocation Formula
 - Specialized courses, such as Advanced Placement (AP)
 - Other instructional strategies such as co-teaching, inclusion, and pull-out programs
- The number of department staff may be determined by the roles and responsibilities of staff such as custodial, food service, maintenance, transportation, and administration:
 - Custodial staff shall be based on the total square footage of district facilities, the

- type of floor surfaces, and the number of students at each facility
- Transportation staff shall be based on the total bus routes for regular, special education, and special programs
- Food Service staff shall be based on the meals per labor hour at each campus
- Administrative staff shall be based on the administrative functions, number of staff, and number of students served directly or indirectly
- The PEIMS Staff Data profiles (submitted in the Fall PEIMS submission) should be checked carefully to ensure that the payroll and responsibility data match

Instructional salaries:

- Salary expenditures should reflect the percentage of time per population of students served. Example in an 7-period day: 3 classes of Resource English and 4 classes of English II result in:

199.11.00.001.0.23.231.6119	42.86%	Special Education
199.11.00.001.0.11.010.6119	57.14%	Regular Education

Extra-curricular salaries:

- Coaching, spirit team sponsors, and other activities that support athletics
 - Teaching time is charged to function 11 if students earn credit for the course(s)
 - If no credit is awarded, then function 36 should be used, with a PIC of 91
 - Extended days before and/or after school starts should be coded to function 36 with a PIC 91
 - Coaching stipends are charged to function 36, with a PIC 91
- Teacher/Coach Example: A teacher/coach teaches three History classes, two 9th grade PE classes, and two non-credit 12th grade boys athletic periods and receives a \$5000 coaching stipend:

199.11.00.001.0.11.010.6119	71.43%	Teacher
199.36.00.001.0.91.261.6119	28.57%	Athletics
199.36.00.001.0.91.261.6118		\$5000 Stipend

Extra-Duty Pay – Tutoring:

- Extra duty pay is paid from the appropriate account based on the type of staff and the duties performed
 - Tutoring is generally for at-risk students
- Example: If a teacher (high school) tutors at risk students, then the account could be:

199.11.00.001.0.24.241.6118

NOTE: If PIC 24 is used, then all students tutored must be identified at-risk, otherwise the appropriate percentage should be used

- If an aide tutors, then the account could be:

199.11.00.001.0.24.241.6121

Administrative Salaries:

- Time spent on specific job Example: Counselor/Asst Principal
199.31.00.001.0.99.010.6119 50% Counselor
199.23.00.001.0.99.010.6119 50% Assistant Principal
- Time spent at specific location
 Example: Assistant Principal at each campus
199.23.00.041.0.99.049.6119 50% Barnes Middle School
199.23.00.042.0.99.049.6119 50% Briesemeister Middle School

Other Salaries:

- Time spent on specific job
 Example: 50% high school custodian & 50% bus driver
199.51.00.001.0.99.412.6129 50% Custodian
199.34.00.909.0.99.351.6129 50% Bus Driver
- Time spent at campus or location
 Example: A Special Education aide works mornings at MBLC and afternoons at the Juvenile Detention Center
199.11.00.002.0.23.231.6129 50% MBLC
199.11.00.112.0.23.231.6129 50% Juvenile Detention Center

Supplement/Not Supplant

Statue/Purpose of Supplement, Not Supplant

- 1) IN GENERAL. – A State educational agency or local educational agency shall use Federal funds received under this part only to supplement the funds that would, in the absence of such Federal funds, be made available from State and Local sources for the education of students participating in the program assisted under this part, and not to supplant such funds.
- 2) COMPLIANCE.- To demonstrate compliance with paragraph (1), a local educational agency shall demonstrate that the methodology used to allocate State and Local funds to each school receiving assistance under this part ensures that such school receives all the State and Local funds it would otherwise receive if it were not receiving assistance under this part.

Definition of Supplement, Not Supplant

The term “supplement, not supplant” is a provision common to many federal statutes authorizing education grant programs. There is no single supplement, not supplant provision. Rather, the working of the provision varies depending on the various statutes. In order to be in compliance with each program’s version of the supplement, not supplant requirements, LEAs must be

cognizant of how the provision is applied in each specific program.

Purpose of the Provision

The purpose of a supplement, not supplant provision is to help ensure that federal grant funds are expended to benefit the intended population defined in the authorizing statute, rather than being diverted to cover expenses that the LEA would have paid out of their other funds in the event the federal funds were not available. In this way, the federal government can ensure that the level of state and local support for a program remains at least constant and is not replaced by federal funds.

Supplement Not Supplant Methodology

The SNS methodology described in this section is used for the fair and equitable distribution of State and local funds to ensure that each Title I, Part A campus receives all of the State and local funds that it would in the absence of Title I, Part A funds.

Seguin ISD assures the following:

- State and local funds that are retained at the district level will be used in a Title I neutral manner. This means that the SISD must designate the use of these funds without regard to the Title I status of its campuses.
- Title I, Part A funds that are reserved at the district level will be used only for Title I, Part A purposes, as indicated in the SISD approved ESSA Consolidated Federal Grant Application.

It is understood that Seguin ISD must provide sufficient State and local funds to campuses in order to provide a free, public education, in the absence of Title I, Part A funds.

Description of Methodology:

The basis on which State and local funds are allocated:

- Campus Category

The type of methodology used - two separate allocations:

- Per-Pupil Allocation
- Personnel Allocation

Budgeting for Federal Funds

The Federal Grants Director shall budget grant funds in the appropriate fund code as authorized by Financial Accountability System Resource Guide, or the granting agency, as appropriate. In addition, the object expenditure codes noted on the grant application shall be consistent with the budgeted account codes.

For example, if the grant application included \$2,000 for “6219 Professional Services”, the budget shall include an appropriation for Professional Services in object code 6219. However, if the intent was to expend funds to pay a Math Consultant, the grant application may need to be amended to move the “6219 Professional Services” funds to the correct object code “6299 Other Professional Services”. All expenditures shall be made from the correct FASRG object code.

- Types of federal grants
 - Formula funding (entitlements)
 - Title I, Part A (Fund 211)
 - IDEA B Formula (Fund 224)
 - IDEA B PreK (Fund 225)
 - Carl Perkins (Fund 244)
 - Title II, Part A (Fund 255)
 - Title III, Part A (Fund 263)
 - Title IV, Part A (Fund 289)
- How to compile and submit a grant application
 - Compile a comprehensive needs assessment
 - Involve required stakeholders:
 - Private school consultation is required
 - The ESSA Consolidated Application for Federal Funding requires the date that parents were involved in evaluating the parental involvement program (Title I)
 - Identify strategies & planned activities
 - Identify planned expenditures (budget)
 - Identify program coordination, professional development, parental involvement, equitable access activities and compliance
- ESSA Consolidated Federal Grant Application – complete via e-Grants
 - Title I, Part A, C, & D
 - Title II, Part A
 - Title III, Part A, LEP & Immigrant
 - Title IV, Part A
- Obtain approval from TEA – NOGA
 - No obligations may be made prior to the starting date of the grant
 - Funds may be used to pay for goods or services received after the ending date of the grant
- Comply with Grant Requirements
 - Program evaluations

- Financial expenditures & reporting
- School-wide campus
 - Funds are used for the entire educational program
 - Requires campuses address Schoolwide components
- ESSA Requirements:
 - Reservation of funds
 - 1% for parental involvement (> \$500K)
 - Serve eligible students in private schools
 - Written parental involvement policy
- Fiscal Requirements:
 - ESSA Maintenance of Effort
 - Maintain fiscal effort with state and local funds – not less than 90%
 - Special Education Maintenance of Effort
 - Maintain the same level of expenditures in total or per student
 - Comparability
 - In multiple attendance areas, Title I campuses must receive the same level of services from state and local funds as non-Title I campuses
 - Supplement not Supplant
 - Title I funds must be used to increase the level of funding – they may not replace state or local funds
- Helpful website:

TEA Grant Resources:
https://tea.texas.gov/Finance_and_Grants/Administering_a_Grant.aspx

Acknowledgements

A substantial amount of information presented in this Budget Manual was extracted from TEA’s Financial Accountability System Resource Guide (FASRG). The FASRG in its entirety is located on TEA’s website at:
https://tea.texas.gov/Finance_and_Grants/Financial_Accountability/Financial_Accountability_System_Resource_Guide/