

ATTACHMENT XIV

~~[7. Data Collection and Reporting]~~

~~Update 14~~

~~A MODULE OF THE~~

~~TEXAS EDUCATION AGENCY
FINANCIAL ACCOUNTABILITY SYSTEM
RESOURCE GUIDE~~

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Contents

7.	Data Collection and Reporting	1
7.1	Introduction to Data Collection and Reporting	1
7.2	Information Management Plan	3
7.2.1	Data Requirements	4
7.2.2	Data Collection	5
7.2.2.1	Data Sources	5
7.2.2.2	Collection Issues	6
7.2.3	Data Analysis	15
7.2.4	Reporting Data	16
7.2.5	Historical Data	17
7.2.6	Access to Data	18
7.2.7	Personnel	21
7.2.7.1	Coordination of Responsibilities	21
7.2.7.2	Staff Qualifications and Training	22
7.2.7.3	Hardware	24
7.2.7.4	Software	27
7.2.7.5	Implementation Related Issues	50
7.2.8	Internal Controls	57
7.3	Collection and Reporting	59
7.3.1	PEIMS Information	59
7.3.1.1	Overview	60
7.3.1.2	Roles and Responsibilities	63
7.3.2	PEIMS Data Collection	68
7.3.2.1	Budget Data	69
7.3.2.2	Actual Financial Data	71
7.3.3	Editing and Testing for PEIMS Reporting	72
7.3.3.1	Budget Data	74
7.3.3.2	Actual Financial Data	76
7.3.4	Submitting PEIMS Data	78
7.3.4.1	Deadlines	78
7.3.4.2	Extension Requests	79
7.3.4.3	Resubmissions	79
7.3.5	Local, State and Federal Grant Reporting	80
7.3.5.1	Roles and Responsibilities	81
7.3.5.2	Reporting	83
7.3.6	Annual Financial Report	88

7.3.6.1	Submission Requirements	88
7.3.6.2	Noncompliance.....	89
7.3.6.3	Publication in a Newspaper	89
7.3.7	State Compensatory Education Audit.....	90
7.3.8	Student Dropout and Leaver Audit.....	90
7.3.9	Other District Reports.....	90
7.3.10	Electricity, Water, and Natural Gas Consumption.....	92
7.4	Records Management	93
7.4.1	Legal Requirements	93
7.4.2	Useful Publications.....	95
7.4.3	Managing a School District’s Records	96
7.4.3.1	Records Retention	97
7.4.3.2	Records Identification and Storage	97
7.4.3.3	Destruction of Records	98
7.4.3.4	Confidential Records.....	99
7.4.3.5	Protection of Essential Records	99
7.4.3.6	Compliance with Legal Requirements.....	100
	List of Acronyms.....	101
	Bibliography.....	103
	Index	104

List of Exhibits

Exhibit 1.	Example of a Timeline of Major Events for a School District Administrative Office.....	9
Exhibit 2.	PEIMS Work Flow PERT Chart.....	10
Exhibit 3.	Sample Gantt Chart for Fall PEIMS Submission.....	11
Exhibit 4.	Sample PEIMS Coordinator Checklist for Fall PEIMS.....	13
Exhibit 5.	Sample PEIMS Data Flow Chart.....	15
Exhibit 6.	Relationships between Hardware Platforms.....	26
Exhibit 7.	School District Software Applications.....	27
Exhibit 8.	Minimum Level of Detail for PEIMS Reporting.....	70

~~7. Data Collection and Reporting~~

~~7.1 Introduction to Data Collection and Reporting~~

~~Management of financial information is a critical component in the overall management of a school district. A school district's ability to provide accurate, timely information to a variety of audiences may significantly affect the relationship the school district has with its employees, the taxpayers of the school district and outside funding agencies. In addition, the quality and accuracy of information reported to other governmental entities can affect a school district's funding, a school district's accreditation rating and the public's perception of a school district. HB 3041, 81st regular Legislature, added TEC 7.037, which requires TEA to develop and maintain a comprehensive schedule of reporting requirements generally imposed by TEA or any state agency or entity to the extent possible. This information has been captured in a District Reporting Schedule on the TEA Reports web page.~~

~~A financial information management strategy should be developed which will specify how information is created or collected, maintained, reported and stored. This strategy and the school district's financial information management system should be designed to provide answers to two basic questions:~~

~~Is accurate information being collected, processed and stored?~~

~~Is information being distributed or reported appropriately?~~

~~All school districts have a financial information management system; it may be informal and undocumented, or formal and documented.~~

~~Management of financial information should be incorporated into the school district's comprehensive information management system which includes all of a school district's information needs. A school district's information management system should address the use of both technological and human resources. A school district's information~~

~~management system should encompass the management of student records, personnel records, etc., in addition to financial records.~~

~~Specifically, this module focuses on three basic topics:~~

~~Essential elements of an *information management system* appropriate for a school district~~

~~Establishment of *collection and reporting procedures* for the financial information included in the information management system~~

~~Establishment of the *historical records management* component of the information management system~~

~~This module addresses management of financial data including:~~

~~Budget and actual financial data reported through the Public Education Information Management System (PEIMS)~~

~~Federal, state and local grant information~~

~~Other types of financial information, such as a school district's annual financial and compliance report and other school district reporting requirements as listed on the District Reporting Schedule on the TEA Reports web page~~

~~Some of the information presented in this module is available from documents with which school district personnel are familiar: *PEIMS Data Standards*; and Standard Application System (SAS) packets for federal grants. References to these documents are made throughout this module. Users are encouraged to refer to these source documents as appropriate.~~

7.2 Information Management Plan

A successful information management system usually requires creation of a formal, documented information management plan. Elements of such a plan describe:

Data Requirements—What data must be available and to whom?

Data Collection—How will data be collected?

Data Analysis—How will data be edited, tested and analyzed?

Reporting Data—How will data be disseminated?

Historical Data—How will historical data be maintained?

Access to Data—How will data be secured from unauthorized access?

Personnel—The roles, responsibilities, qualifications and training of the personnel necessary to implement the plan

Technology—The technology necessary to support the plan's goals and objectives

Internal Controls—The internal controls necessary to ensure the plan is working

Establishing a written plan can help a school district maintain control over its information management system. It provides a framework that can be useful to a school district in the process of achieving its goals.

Creating an information management plan is not a one-time task, as the maintenance of the plan is a dynamic process. The plan should be constantly revised as circumstances dictate to incorporate a changing environment and to address existing problems. For example, the internal controls established by the plan may indicate that some parts of the plan are not working. Also, information and technology needs change over time and the available

~~technology changes. With a documented plan, improvements or changes can be identified and readily incorporated into the system.~~

~~As an element of this dynamic process, the information management plan and all subsequent changes should be made available to all personnel affected by the plan. A school district should encourage those who create and use information to become involved in correcting and improving the school district's information management system.~~

Note: Development and implementation of an information management plan are not required by TEA or other state regulations. However, the use of such a plan can be an effective mechanism for enhancing management of a school district's financial information.

~~7.2.1 Data Requirements~~

~~To develop an information management plan, a school district must first determine its information needs. A district's information needs are determined by the types of information it must maintain and the users who require access. A school district's best interests are served with a thorough understanding of the needs of all internal users and as many external users of school district information as possible (other agencies, the public, etc.). Such identification allows for customization of the plan based on specific requirements.~~

~~A school district's data needs are dictated by:~~

~~Legal and regulatory requirements imposed by state and federal governments (PEIMS reporting and W-2 reporting, for example)~~

~~Requirements imposed by outside organizations (a vendor that supplies the school district's employee benefits package, for example)~~

~~Public demands for information~~

~~Internal operations~~

Each of these areas should be examined in detail to specify the school district's information needs. In this examination, consideration should be given to both short-term and long-term needs and both regular on-going and temporary needs.

This information is gathered from principals, program managers, department heads and other staff members. For example, staff members responsible for reporting to outside agencies will be most familiar with the requirements of these outside agencies. For internal operations, each staff member's data requirements are dictated by the staff member's responsibilities. The person most familiar with the job will be able to specify the information needed to do the job efficiently and accurately. The increasing reliance on site-based decision making generally means that more information must be made available to more people. Including personnel from all areas of a school district in the development of the information management plan increases the chances of the plan's success.

After this information is gathered, it should be analyzed and compared to the school district's current efforts. In particular, a school district should look for duplication of effort (for example, multiple staff members citing responsibility for reporting identical information), requested information needs that do not match a staff member's level of authority and obvious omissions in the school district's information needs.

7.2.2 Data Collection

After information needs are identified, a school district can determine sources for the various types of information and specify how the information will be collected.

7.2.2.1 Data Sources

The information management plan must identify an appropriate source for each type of information required. A school district acquires information from both internal and external sources. For all internal sources, the plan should describe how the information will be collected and stored.

If there are multiple sources for a particular type of information, then sources must be judged based on efficiency, accuracy and how close the source is to the origination of the data. A direct flow of information is generally the most efficient and the most accurate. The school district should determine the most efficient source and modify its data collection procedures if a proposed source is more efficient than the existing source. For example, if one program director currently receives federal grant accounting information

from another program director who receives the information from the business office, it may be more efficient for the business office to provide such information directly to all program directors. This direct flow ensures that all directors receive the same information in the same time frame and reduces the potential for information to be miscommunicated.

Generally, information derived from an original source is more reliable than secondary information. As an example, a school district's PEIMS coordinator should provide PEIMS training to all appropriate staff in the school district. However, every staff member who is responsible for some aspect of PEIMS reporting should have a copy of the most current *PEIMS Data Standards* and other relevant references, including the *Resource Guide*. Staff members need access to the original source document, not just the information shared by the PEIMS coordinator.

A school district should also ensure that duplication of effort does not occur in the collection of data. As much as possible, a school district should strive to have a single source for each information type. If a school district maintains multiple data bases for grant expenditures (records maintained by the business office and separate records maintained by the program staff), the possibility of problems relating to accuracy and consistency of grant reporting may increase.

7.2.2.2 Collection Issues

The school district's information management plan should address the following:

How will data be collected?

Who is responsible for the data collection?

When will data be collected?

In what format data will be collected?

The method for collection of information depends on the type of data and how it will be utilized. It may be done verbally, with paper documents or with electronic media. The plan should assign collection responsibilities to specific staff members to ensure that expectations are clearly understood and that duplication of effort is reduced.

The plan should incorporate reporting deadlines when appropriate and establish time frames for all collection tasks. It should clarify which time frames include due dates that are fixed and those that are simply target dates.

For collection activities that require data to be collected or reported in specific formats, the plan should either specify the format or refer to the source documents that provide the information.

A school district may use a variety of documents to address these issues. Timelines, charts, checklists and information flow diagrams are a few examples of documents that may be useful. Some of these documents require frequent or periodic updating. For example, a timeline that includes major school district events will be replaced with a new timeline each year.

Timelines

The timeline should show reporting requirements in chronological order. This schedule can identify a school district's peak information reporting periods, down times, deadlines and overlapping events. An effective planning process and timelines are useful in staffing and other requirements. During the planning process, potential problem situations identified can be dealt with in a timely manner. A timeline that includes external reporting dates allows a school district to establish internal due dates for the creation or sharing of information. For example, based on a school district's fall PEIMS deadlines to its education service center (ESC) and to TEA, the school district can establish essential internal deadlines for submission of designated elements of PEIMS information to the school district's PEIMS coordinator.

In certain instances, a school district may not control overall aspects of the timing of data collection activities for reporting information to external organizations. For example, a school district may rely on the Internal Revenue Service (IRS) to publish Form W-2 Wage and Tax Statement requirements annually. The IRS does not have an established date for publishing changes, so this date varies from year to year. In addition, the IRS may make further changes late in the payroll year. The Form W-2 information published by the IRS is important to a school district's collecting all required information. If all required information has not been collected, the school district must determine the method it will use to collect the information and the format in which to store it.

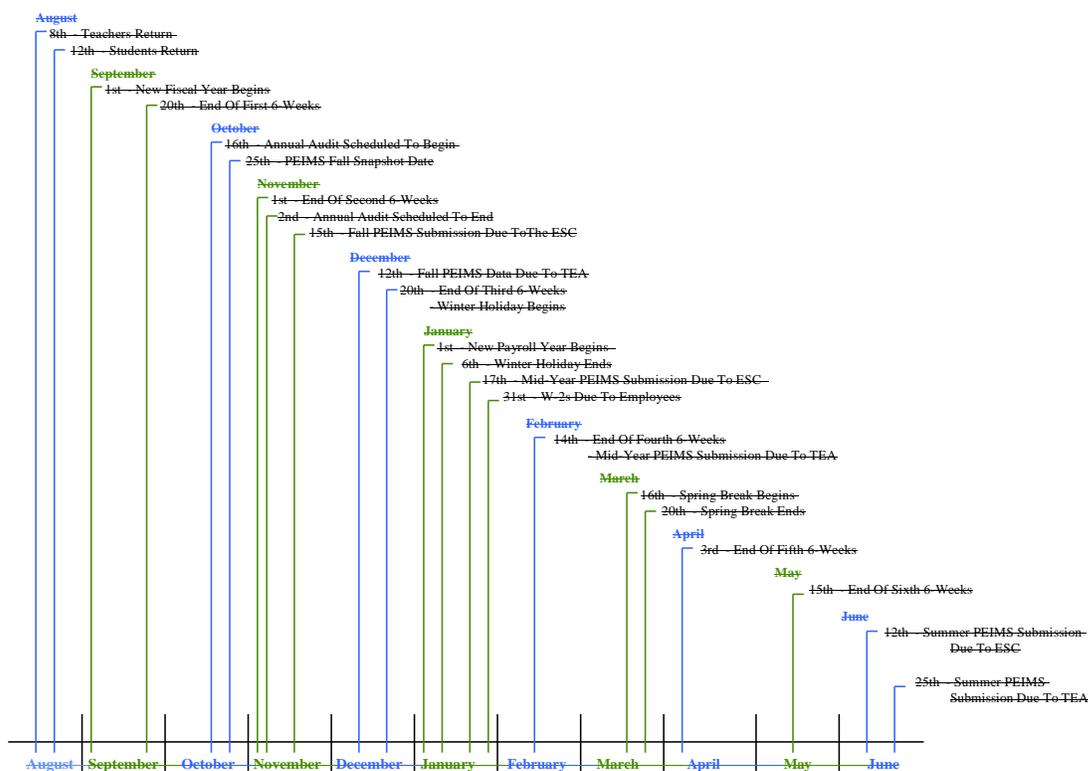
The uncertainty that exists in such situations can make planning difficult. A school district may still establish detailed timelines and checklists for the annual processing of W-2 forms

despite this uncertainty. However, there is a certain amount of risk that the IRS (the external organization) will not make information available within the time frames established by the school district's schedule.

A school district should include dates for such activities in its information planning timelines even if the dates are estimates. Dates help to ensure that critical deadlines or events will not be missed and to provide a framework for change, if necessary. For example, a school district may have established time frames for Form W-2 preparations but then discover late in the calendar year that additional information will be required for reporting. Since the school district already has a plan with established time frames for the preparation of the W-2s, it should be easy for the school district to analyze the effect of the new requirements and to make adjustments to comply with the requirements.

Exhibit 1 reflects an example of a timeline highlighting major school district activities. These timelines can be a useful component of the information management planning process.

Exhibit 1. Example of a Timeline¹ of Major Events for a School District Administrative Office



Resource Aids

Utilization of project planning tools can enhance the information management process. The use of charts such as project evaluation and resource tracking charts (PERT) and Gantt

¹ Dates contained in the above figure are for illustrative purposes. Specific dates are reflected in *PEIMS Data Standards*. Additionally, reporting deadlines are also set by Regional Education Service Centers.

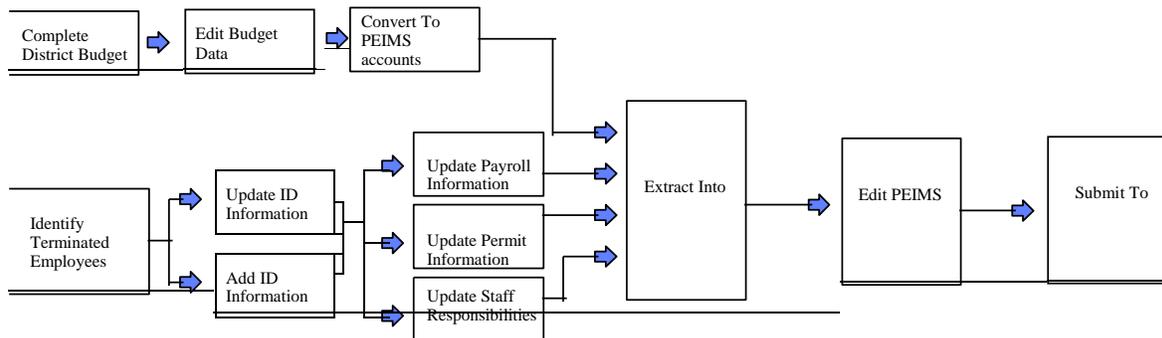
charts can be valuable to graphically display process flows, timelines, tasks and the interrelationships of these. Staff members involved in the design of the school district's information management system should become familiar with these chart types which can be very useful tools for information management planning.

PERT charts can be used to depict the interrelationships among the tasks that make up a project. The format is similar to a flowchart. Each box or ellipse within the chart represents a task; connecting lines or arrows show the relationships between the tasks. This chart is very helpful in depicting work flow and interdependencies between tasks. The chart clearly shows which task or tasks must be completed before another task can begin and which tasks can be carried out simultaneously.

For example, a PERT chart might be used to depict the work flow and critical paths for the fall PEIMS submission. The chart can help staff members see the tasks they may begin before other tasks are completed, the tasks that cannot begin until after another task has been completed and that some tasks can occur simultaneously.

Exhibit 2 provides an example of a PERT chart for this type of project.

Exhibit 2. PEIMS Work Flow PERT Chart

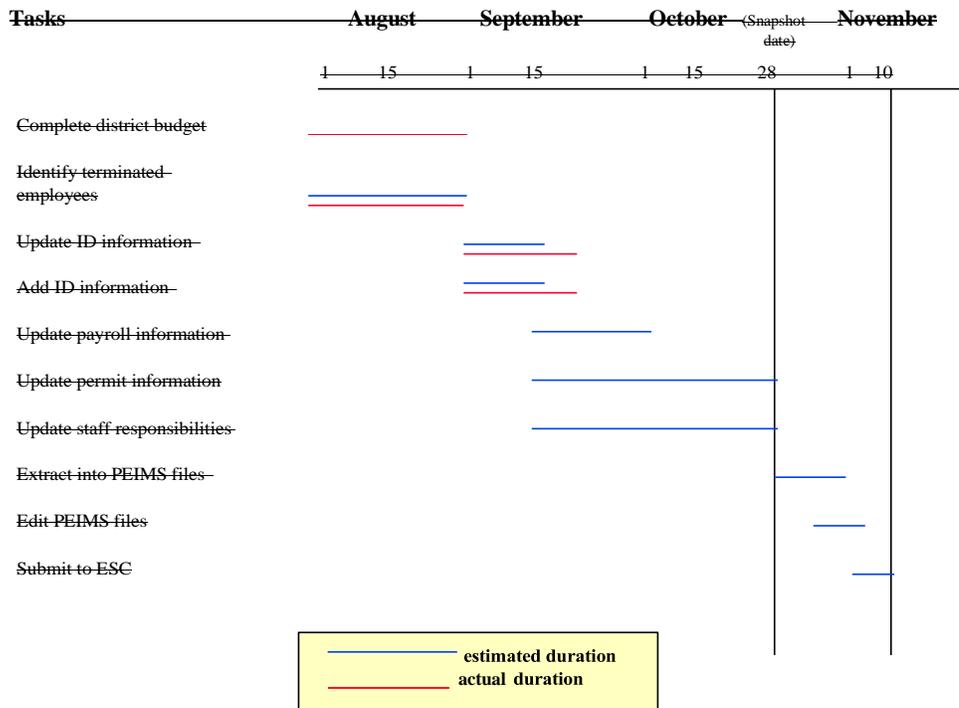


A Gantt chart is a graphic representation of a project's schedule. Each task within the project appears as a bar. The bar's length represents the task's duration. The starting point indicates when work on the task can begin. At the beginning of the project, the chart shows the estimated times for each task. During the project, the chart can be updated to show actual times that tasks were completed. A Gantt chart shows whether a project is on-schedule signaling modifications that should be made to the schedule to provide for tasks that took longer than anticipated.

A Gantt chart might be used to schedule the tasks the school district must complete to submit its fall PEIMS information to the ESC by the due date.

Exhibit 3 shows what a segment of a Gantt chart for this project might look like. Note that the Gantt chart shows both the anticipated times needed to complete each task and the interrelationships between the tasks. If a task early in the project falls behind schedule (staff have not finished updating ID information), then adjustments must be made in the time allowed for later tasks (updating staff responsibilities) if the project is to be completed on time and meet the due date.

Exhibit 3. Sample Gantt Chart for Fall PEIMS Submission



Checklists

A checklist is another useful tool in information planning. Some data collection and reporting activities in the district's timetable require a very detailed breakdown of the steps necessary to accomplish a task. In this situation, a checklist of the steps required may be useful. The checklist should list each step in the process, the person(s) assigned to do the task and the date the task must be completed. A checklist:

Assists a manager in tracking the status of the project

Informs staff of task and time expectations

Provides a measure of assurance that steps will not be omitted

Provides a framework for tasks to be done in a logical, efficient manner

Assists with time management

Provides feedback that may indicate problematic aspects of a project

Exhibit 4 is an example of a checklist that might be created by a PEIMS coordinator in preparation for fall PEIMS submission.

Exhibit 4. Sample PEIMS Coordinator Checklist for Fall PEIMS

Task	Person- Assigned	Anticipated Completion Date	Actual- Completion Date
Distribute PEIMS Data Standards and supplement pages to appropriate staff			
Train existing staff on changes to the PEIMS Data Standards			
Train new staff on all appropriate aspects of PEIMS			
Establish due dates and/or anticipated completion dates for each step in the project (may be in the form of a timeline)			
Notify staff of the following: a) specific data needed b) dates data must be ready for initial extraction c) anticipated dates reports and edits will be returned for staff review d) dates by which data must be reviewed and corrected			
Verify that appropriate checks are in place for on-going internal editing, if appropriate			
Request current version of TEA Editor and Reports Plus Module from ESC			
Verify changes to PEIMS Data Standards have been incorporated into software or manual record keeping, as appropriate			
On PEIMS snapshot date, ensure that frozen data base is created, if necessary			
Extract all appropriate records			
Run edits, reports and verification checks on data, as appropriate			
Distribute edits and reports to appropriate staff for analysis, verification and correction			
Extract corrected data or ensure corrections have been made to frozen file			
Run TEA Editor on extracted data			
Analyze all edit messages			
Correct, re-extract and rerun TEA Editor as necessary			
Run reports from Reports Plus Module			
Distribute reports to appropriate staff for review			
Submit PEIMS file to ESC			
Verify data submitted to TEA			
If additional errors are discovered during the allowable resubmission period: a) correct data b) run the TEA Editor c) resubmit data to ESC d) verify data is submitted to TEA by the resubmission deadline			

Information Flow Diagrams

Once a school district knows who needs what specific information and where that information is located, another tool can be utilized for the next phase of the information planning process. This tool is the information flow diagram. The purpose of the diagram is to specify how information is transmitted or circulated among staff members and to and from external organizations.

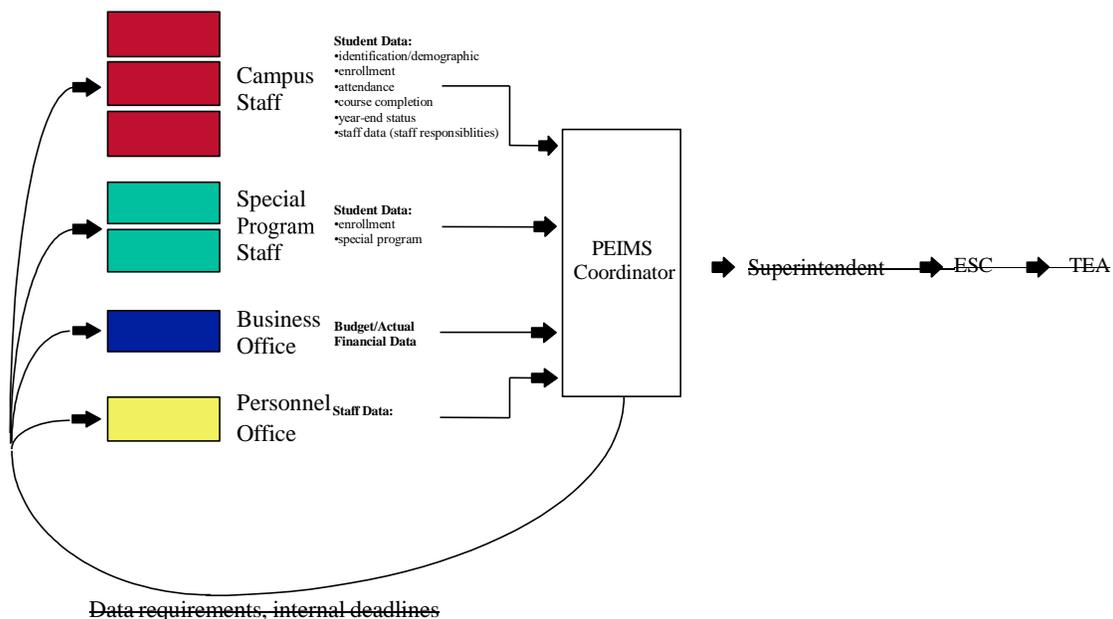
Multiple diagrams may be needed to adequately document a comprehensive plan. A master information flowchart may document information flow to, from and across major departments or areas as well as document the process by which information is reported to external entities (e.g., TEA or the public). Supplemental plans may document the flow of information within departments or areas or may document information flow for a specific process such as PEIMS reporting.

Note that information does not just flow down through a hierarchical management structure. Information also flows upward from the rank and file and across organizations. For example, a federal programs director may be the person responsible for submitting quarterly expenditure reports to a granting agency. The information necessary to complete the report may originate in the business office (an example of horizontal information flow). In another example, campus principals may be responsible for reporting attendance data for PEIMS to the superintendent (an example of vertical information flow where the information flows upward through the management structure).

The school district can utilize information flow diagrams to depict how information currently flows within the school district and how information should flow to achieve greater efficiency and improved accuracy in reporting. Information flow diagrams can readily indicate information bottlenecks and suggest alternative channels to alleviate these problems.

A diagram depicting an example of the method in which PEIMS information flows from its original source(s) to TEA is illustrated in Exhibit 5.

Exhibit 5. Sample PEIMS Data Flow Chart



7.2.3 Data Analysis

A school district can implement a variety of plans to ensure that reported information is complete and accurate. These plans can be divided into two broad types:

Procedures for editing, testing and analyzing that are incorporated into day-to-day operations

Procedures for editing, testing and analyzing that are designed to be used for specific reporting purposes and that are implemented on or near the time the school district is required to report the data

Generally, the more verification that can be incorporated into a school district's regular data-generating activities, the better data the school district is likely to produce. School-district information is accessed by various users on a regular basis for decision-making purposes. Users should have confidence that a school district's database is as correct and complete as it can be at any time the user needs the data.

Another reason to incorporate editing and analysis into everyday activities is that it is much easier and more efficient to identify and correct mistakes on a current basis rather than on an historical basis. Furthermore, most school districts will find handling large data delivery projects, such as PEIMS reporting, easier if the information is collected and reviewed on a regular basis rather than all at once before the reporting deadline.

The PEIMS reporting process provides several good examples of the way in which day-to-day data review and analysis can be combined with one-time review and editing to provide accurate information. For example, if a school district collects and processes attendance information in a PEIMS-appropriate format on a daily basis and reviews the attendance data at the end of each six-week reporting period, then the process of attendance reporting for PEIMS is simplified. Problems and inaccuracies are corrected at the end of the each six-week period when the personnel who collect the data are more likely to remember what caused the problem. When the information is due, the school district simply completes the final six-week period as usual, edits the data for the year, and reviews each reporting period for reasonableness. This process is more likely to result in fewer errors than a process that attempts to correct attendance data for the year on or near the PEIMS reporting deadline.

Editing, testing and analysis procedures can take many forms. For automated systems, a school district can incorporate edits that look for valid data entries, valid combinations, entries outside of specified ranges, etc. Automated and non-automated systems can require reasonableness checks and periodic data analysis. The Collection and Reporting section of this module discusses data analysis for financial reporting in detail.

7.2.4 Reporting Data

The most visible part of an information management system is the reported data that is generated. School district staff, outside organizations and the public form opinions and make decisions based on the information reported by the school district. A school district

therefore should strive for timely, comprehensive and understandable reporting mechanisms and formats.

For internal reporting, the most critical elements may be timing, accuracy and completeness. Day to day operations depend upon a regular flow of reliable information. The chief financial officer may need a daily analysis of cash balances and projected cash flows to make investment decisions. Campus principals and department heads need reports or on line data comparing expenditures to budgets so that budgets are not overspent. A school district should spend time training its staff to read internal reports and documents necessary to perform their jobs.

Timeliness, accuracy and completeness are just as important for external reporting as for internal reporting. However, the format or manner in which information is presented becomes much more important. The format may be determined by an outside agency (for example, the PEIMS record formats required by TEA). In this case, a school district must take pains to report in the required manner. Reporting in the manner prescribed may involve activities such as programming changes, staff training and/or technology changes.

For external reporting with no mandated format, a school district's primary consideration should be what information it desires to convey and to what audience it is presenting the information. For example, a presentation to school board members about a school district's state funding may be more technical in nature than a similar presentation to taxpayers.

The Collection and Reporting section of this module discusses external financial reporting in more detail.

7.2.5 Historical Data

An integral but frequently forgotten component of an information management plan is the maintenance of historical records. Historical information for school districts is generally classified into two categories:

Records the school district is required to maintain based on the Local Government Records Act

Records the school district is not legally required to maintain but that have administrative significance

~~Each school district must make its own determination about what records have administrative significance and for how long they maintain such significance. For example, a school district may make multiple copies of some documents to allow for easy access to or wide distribution of information. Generally, the original document should be retained for the required period, but copies can be destroyed at the school district's discretion. Other examples of records that may be destroyed at the school district's discretion are lesson plans, menu planning records and reports from TEA provided for informational purposes showing data received and entered in a TEA database.~~

~~After the school district has specified the contents and location of the records that must be maintained due to legal requirements, it should be easier to specify the other types of records that should be retained for administrative purposes.~~

~~Incorporating historical records management into the information management plan enables a school district to:~~

~~Know what records it has and where they are located~~

~~Properly identify and store records that must legally be maintained either permanently or for a specified period of time~~

~~Know when it can legally destroy records to minimize record storage issues~~

~~The Records Management section of this module discusses the Local Government Records Act in more detail.~~

~~7.2.6 Access to Data~~

~~A crucial aspect of information management for any governmental agency involves access to information. A school district should consider:~~

~~What safeguards are needed to limit data access to staff with proper authority to access the data?~~

~~How are staff to access the information they need?~~

What must happen when a staff member changes positions or leaves the employment of the school district?

How can the school district guarantee protection for records that are deemed confidential?

What procedures should be established to ensure compliance with the Public Information Act?

A school district must decide what types of school district information will have limited access. Access may be limited because of legal requirements or internal requirements. For example, a school district may not want anyone other than business office staff to have access to monthly financial reports until the business office has reconciled and reviewed the reports. Legal disclosure is not the issue, but the prevention of unnecessary confusion that could be caused by access to unreconciled information.

Once a school district knows what information should be classified as having limited access and what staff must have access to the restricted information, the school district can determine what kinds of limitations are appropriate for the various categories of information. Access can be limited by the data's physical location or by some other types of controlled access measures. For example, personnel information may be stored in locked file cabinets in a room that has limited access or the information may be recorded on a computer that has password security. Other methods for limiting access include badges, sign in/sign out sheets and video monitoring.

Whatever methods are used to limit access, authorized staff must be given the tools necessary to gain access. Ensuring access may be as simple as providing keys to a room or file cabinet or assigning passwords and levels for computer access.

When a staff member moves from one position to another or when a staff member leaves the employment of the school district, security changes may be necessary. For example, security codes may be changed or the staff member's computer passwords may be deleted.

School districts frequently receive requests for information from the public. However, school districts have records that are protected from disclosure by law and by opinion of the attorney general. School district staff should be trained to know what information falls within this category and how to handle requests for all information, whether confidential or not. For example, staff members should know that people requesting information may not be asked *why* they want the requested information. A Public Information Act Handbook is

available on the Attorney General's website at
http://www.oag.state.tx.us/open/publications_og.shtml

Chapter 552 of the *Texas Government Code* is the Texas Public Information Act (the Act). The Act, which applies to school districts, provides for public access to public information. Section 552.002, Definition of Public Information, states:

“Public information” means information collected, assembled, or maintained by a governmental body, or for such a body if it owns or has a right of access to the information. It applies to recorded information in practically any medium, including: paper; film; a magnetic, optical or solid-state device that can store an electronic signal; tape; Mylar; linen; silk; and vellum. The general forms in which the media containing public information exist include a book, paper, letter, document, printout, photograph, film, tape, microfiche, microfilm, Photostat, sound recording, map and drawing and a voice, data, or video representation held in computer memory.

The Act prevents most governmental bodies from withholding information or limiting the availability of public records to the public, except as provided by the Act. Public information is defined in section 552.002 as:

Information is public information if, under a law or ordinance or in connection with the transaction of official business, it is collected, assembled, or maintained: (1) by a governmental body; or (2) for a governmental body and the governmental body owns the information or has a right of access to it.

Subchapter C of the Act discusses specific exceptions to the Act's public access requirements. Some of the exceptions include selected personnel information, information related to competition or bidding, certain legal matters and student records. If an exception is not specifically identified in the Act, a school district must either:

Provide reasonable access to the information upon request (Subchapter E defines reasonable access and Subchapter F discusses the costs of copying documents)

Request a decision by the attorney general about whether the information falls within one of the exceptions; Subchapter G discusses attorney general decisions.

7.2.7 Personnel

Human resources are a vital component of an information management system. The information management plan should:

Assign duties and responsibilities to specific staff members or positions for creating, maintaining, reporting and/or storing designated types of information

Establish methods for ensuring that personnel are qualified and adequately trained for the responsibilities assigned to them

7.2.7.1 Coordination of Responsibilities

There are a variety of tools to help a school district assign responsibilities and to coordinate the assignments. Organizational charts, PERT charts and information flow diagrams are examples of tools that can be used to coordinate and assign responsibilities and to assist staff in understanding their roles in the system. For more information about PERT charts and information flow diagrams, see the Data Collection section of this module.

It is important that all staff members clearly understand their roles in creating, collecting, maintaining or reporting data. Job descriptions should include principle duties relating to management of information. Staff members should understand the interrelationships of their duties and responsibilities with other staff members so that they understand the consequences of missing deadlines and of not sharing information in a timely manner.

For example, a school district's PEIMS coordinator is responsible for collecting and integrating all of the various records required for a PEIMS submission. The PEIMS coordinator usually is not responsible for maintaining the database(s) from which this information is extracted (e.g., student attendance is usually maintained by campus personnel while budget data is usually maintained by the business office or the budget office). To ensure that the PEIMS submissions will occur as efficiently as possible, staff members should clearly understand their roles and how they relate to the process.

The charts and diagrams described earlier can also help identify staffing patterns that may require change to allow for meeting deadlines or to provide continuity during times of staff reorganization, staff turnover or the absence of key staff. For example, if there is one staff member responsible for closing out the old financial year, opening up the new financial year, overseeing the independent audit and serving as the PEIMS coordinator, creation of a

PERT chart may demonstrate that critical deadlines cannot be met without a reassignment of some duties to another staff member. Or, if a key staff member resigns, organizational charts and information flow diagrams can provide important information to help a new staff member understand position requirements and workload fluctuations.

Other information sources that may be helpful when a school district is trying to assign and coordinate information responsibilities are:

- Well-written job descriptions
- Records showing individual staff members' skills and prior work experiences

7.2.7.2 Staff Qualifications and Training

Even with the best information management plan, if the staff members assigned to carry out the plan are not qualified or are not adequately trained, the plan can fail. For example, a payroll clerk responsible for submitting quarterly Form 941 reports to the IRS may be completing the report mechanically without understanding why certain information is reported in a certain way. If something unusual occurs, reports may be completed incorrectly or not completed at all. For example, if payroll adjustments are made that affect a prior quarter's report, a corrected report may be required. If the clerk does not understand how the adjustments affect the Form 941 quarterly report, the corrected report may not be completed.

A school district should identify critical qualifications appropriate to each position and hire people based on these qualifications. Qualifications may include:

- A specific degree or level of education
- A professional certification or specialized training
- Certain types of previous job experience
- Combination of the above

Most employees, even though they meet specified qualifications, require training in a specific job. Training may relate to diverse areas including:

- Computer hardware
- Special equipment
- Software programs
- Specific processes required in the position
- How to read special reports
- How to fill out special forms

Appropriate training can come from a variety of sources. TEA, regional education service centers (ESC), professional organizations, non-profit organizations and private vendors offer training in many areas on either a regular basis or on an as-needed basis. In addition, school districts should consider whether existing staff members may be able to provide in-house training for other staff members.

Training should be considered an on-going process. Frequently, changes in legislation, rules or regulations require additional training of experienced staff.

Technology

Information technology is significantly changing the modern office environment. In recent years, rapid advances in hardware, software, and communications technologies have yielded increases in productivity and effectiveness of office personnel, particularly in the areas of data collection and reporting. School district decision-makers can capitalize on these improvements to respond to recurring demands for accountability by people interested in the education community. Accordingly, this *Resource Guide* includes this section of the Data Collection and Reporting module to help school district business officers keep abreast of current technological issues.

The information in this section includes:

- Definitions of standard systems terminology
- Descriptions of features and functions for relevant software applications
- Identification of common issues related to utilization of automated information systems

7.2.7.3 Hardware

The term “hardware” refers to the physical devices used to automate the information management process (e.g., the personal computer). School districts may utilize several different hardware *platforms*, each exhibiting a distinctive set of advantages and disadvantages. Distinguishing computers from other types of electronic devices such as telephones and fax machines are *operating systems*. Operating systems are the programs that control the computer, providing the application software the infrastructure that works with the physical hardware device. Lastly, *peripherals*, such as printers, modems, etc., are hardware components that provide additional functionality, but are not essential to the operation of the computer.

Platforms

Platforms refer to the hardware that is central to an information system. They vary in capacity, size, flexibility and of course cost. The common ones are:

- *Mainframes* — Mainframes are large computers characterized by centralized data processing and storage. Users access the system from “dumb” terminals at remote locations, consisting of only a keyboard and monitor. Each user/job competes for allocated processing time.
 - *Advantages:* Capable of processing/storing large volumes of data; handles many users simultaneously; security of data and access
 - *Disadvantages:* Expensive, requires special maintenance (constant temperature and humidity); requires considerable space because of physically large size

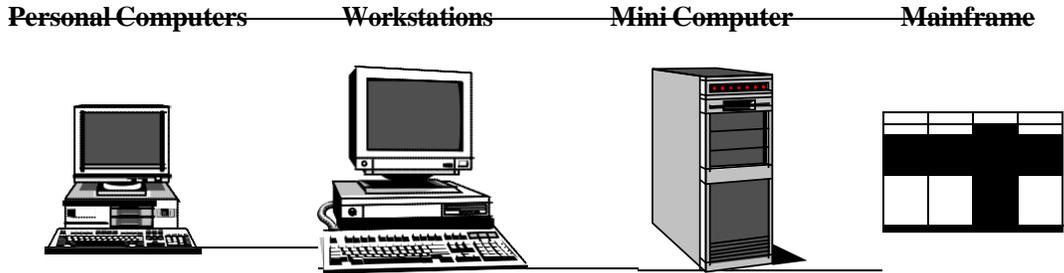
- ~~*Minicomputers*—Minicomputers are essentially the same as mainframes in configuration, but are smaller and less powerful.~~
 - ~~*Advantages:* Less expensive than mainframe; mature product with large installation base; security of data and access~~
 - ~~*Disadvantages:* Expensive relative to workstations/PCs; less flexible with operating software options than mainframes are.~~

- ~~*Personal Computers (PCs)*—PCs are stand alone machines characterized by local data processing and data storage. No other user can access the applications or data on an individual PC. PCs cannot share applications or data unless connected via a local area network (LAN). Not all PC platforms are compatible; the type of microprocessor chip determines operating systems and application software.~~
 - ~~*Advantages:* Inexpensive; user friendly interface; simple maintenance; more user control than either mainframes or minicomputers.~~
 - ~~*Disadvantages:* Cannot share data unless networked; much smaller capacity for number of users and volume of data; processing slower for large volumes of data; data security issues.~~

- ~~*Workstations*—Workstations are essentially super PCs, enhanced with more powerful microprocessors.~~
 - ~~*Advantages:* More powerful than PC; less expensive than either minicomputer or mainframe; flexibility in configuration and installation options~~
 - ~~*Disadvantages:* Less standardization because technology is newer; flexibility adds complexity to installation and implementation; data integrity issues relative to minicomputers (decentralized vs. centralized data storage).~~

Exhibit 6 contrasts the various hardware platforms relative to size, capacity and cost.

Exhibit 6. Relationships between Hardware Platforms



Small SIZE Large

Low PROCESSING CAPABILITY High

Thousands COST Millions

- *Client/Server* Client/Server architecture refers to a configuration which shares applications across multiple platforms. The processing of system functions such as graphical presentation and data storage are divided between central and remote computers. This arrangement differs from a traditional mainframe computer that processes information centrally, while the user interfaces the system at a *dumb terminal*, a machine incapable of additional processing. (For PCs, an application runs solely on the local unit.) Client/Server architecture distributes application functions across the two platforms.

— *Advantages:* Access to information more user friendly; *smart computers* at remote locations can perform a variety of applications; scalability (the ability to add resources as necessary) and flexibility

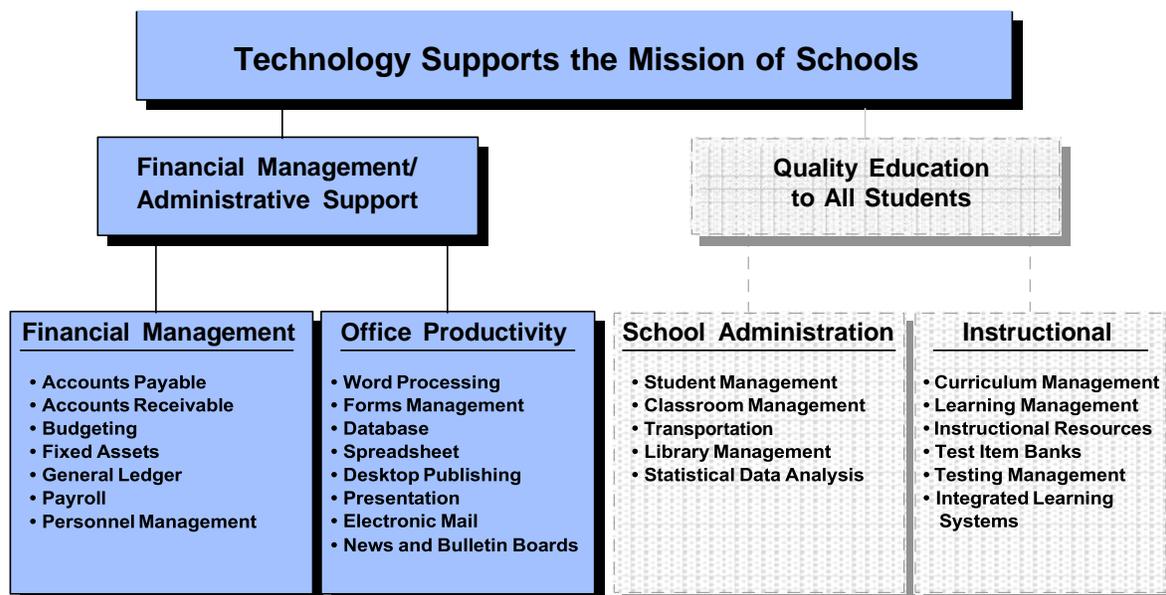
- *Disadvantages:* Requires greater skill from information management staff because of more complex configuration; cost; more technical support staff is required; data integrity and security become larger issues; availability and reliability may be less due to number of areas for breakdown

7.2.7.4 Software

Software applications are the specific tools that make a computer useful; they are the programs that allow the user to perform desired activities. In the school district environment, many administrative and instructional functions can achieve increased productivity by utilizing specific software applications.

Exhibit 7 depicts the types of applications available to school districts. Of the four categories listed (financial management, office productivity, student management and instructional), this section discusses only financial management and office productivity applications.

Exhibit 7. School District Software Applications



Features and Functions of Financial Management Software

This section includes some standard features and functions of relevant school district software applications. This list is not intended to be all-inclusive. Some requirements may not pertain to all school districts; however, the list provides a useful guide for basic functionality.

General features for all applications include provision for:

- ~~Menu driven screens~~
- ~~Multiple users to view data at the same time~~
- ~~Help screens for all functions~~
- ~~Complete sets of user and technical documentation~~
- ~~Printing ad hoc reports through application or third party report writing package~~
- ~~Processing controls, such as:
 - ~~Audit trail~~
 - ~~Control reports~~
 - ~~Back up procedures~~
 - ~~Password protection~~
 - ~~User defined data edits/validation~~~~

Specific features for *accounts payable* include provision for:

- ~~Automatic assignment of information for specific data elements~~
- ~~On line inquiry capability for vendor history file by several criteria, including vendor number, payee name, check number, invoice, purchase order number and/or date~~
- ~~On line inquiry for payments remitted, outstanding encumbrances and liabilities by vendor name and number~~
- ~~On line inquiry on status of checks by bank~~

- ~~Printed reports, including:~~
 - ~~— Account distribution detail~~
 - ~~— Cash requirements~~
 - ~~— Cash disbursements by fund~~
 - ~~— Check register~~
 - ~~— Warrant recap~~
 - ~~— Accounts payable journal~~
 - ~~— Master vendor list~~
 - ~~— Year to date reports by vendor~~
 - ~~— Accounts payable detail by fund~~
 - ~~— Payment authorization listing~~

- ~~Printing checks outside normal processing cycle for immediate payment~~

- ~~Printing check text in English to prevent manipulation of check amount~~

- ~~Allowing partial payment of purchase orders~~

- ~~Allowing consolidation of multiple payments to the same vendor on one check~~

- ~~Automatic purge of one time vendors based on user defined criteria~~

- ~~Displaying invoice information paid on the check stub~~

- ~~Matching purchase orders, invoices and receiving documents~~

- ~~Interface to general ledger and appropriation control modules~~
- ~~Data entry capability for manually written checks~~
- ~~Automatic calculation of discounts~~

Specific features for *accounts receivable* include provision for:

- ~~On line inquiry capability for vendor history by criteria, including invoice date, number and amount; payment date and amount; balance due; past due notice dates; and account number~~
- ~~On line inquiry by vendor number, vendor name or invoice number~~
- ~~Processing billings and receipts at user defined intervals~~
- ~~Printing reports, including:

 - ~~Invoice distribution~~
 - ~~Cash receipts~~
 - ~~Trial balance~~
 - ~~Adjustments~~
 - ~~Refunds~~
 - ~~Zero balance report~~
 - ~~Aging schedule~~
 - ~~Overpayments list~~~~
- ~~Automated billing functions: preparation of billings, delinquent notices, finance notices, automatic assessment of interest (at user defined rate)~~

- ~~Making name and address corrections~~
- ~~Allowing refund of revenues~~
- ~~Applying partial payments to invoices~~
- ~~Distributing cash to multiple funds~~
- ~~Coding receipts and interfund transfers at detail source level by fund~~
- ~~Providing detail on revenue sources within funds, departments, programs and activities~~
- ~~Validating account numbers against the general ledger~~
- ~~Creating cash receipts journal with audit trail to general ledger~~
- ~~Tracking daily revenue and cash receipts by fund, account, depositor and lot number~~
- ~~Providing audit trail which allows individual transactions to be traced to an entry in a cash account and an off-setting entry to a specific fund~~

Specific features for *budgeting* include provision for:

- ~~On-line inquiry of budget document status~~
- ~~Printing reports, including:
 - ~~Budget worksheets including justifications sheets for capital expenses and revenues~~
 - ~~Budget preparation sheets showing prior year actual, current year budget and proposed next year~~~~
- ~~Accommodating multiple year budgeting for revenues and expenditures~~

- ~~Allowing work on next several year's budget while current year is open~~
- ~~Storing multiple versions of budget requests~~
- ~~Performing "what if" analysis and projections at department level~~
- ~~Allowing carry-over of unobligated amounts to new year's budget for multi-year grants and projects~~
- ~~Providing audit trail of budget reports from the original input document~~
- ~~Preparing budget by year and/or period~~

Specific features for *capital assets* include provision for

- ~~On line inquiry for asset number, account number, description, location, acquisition date and disposal date~~
- ~~Printed reports, including:

 - ~~Real property ledger by account/asset number~~
 - ~~Monthly depreciation report~~
 - ~~Current year and life to date report~~
 - ~~Fixed asset listing~~
 - ~~Fixed asset additions and deletions~~~~
- ~~Grouping capital assets by the following generally accepted accounting principles (GAAP) categories: land, buildings, improvements (other than buildings), machinery and equipment, construction in progress~~
- ~~Assigning locations and funds to each asset~~

- ~~On line adjustment of master files with audit trail and data validation~~
- ~~Interfacing with general ledger module~~
- ~~Tracking the following items:~~
 - ~~Aging criteria~~
 - ~~Insured values and replacement cost~~
 - ~~Book value on summary and detailed level~~
 - ~~Asset sales and retirements~~
 - ~~Property received, traded or sold~~
- ~~Identifying capital and non capital items~~
- ~~Transferring assets between locations~~
- ~~Calculating depreciation by various methods as requested by user~~
- ~~Assigning a unique fixed asset number~~
- ~~Accounting for leasehold improvements~~

~~Specific features for the *general ledger* include provision for:~~

- ~~On line inquiry for account detail by posting date~~
- ~~On line inquiry into individual fund ledgers at the account level showing beginning balance, year to date transactions and ending balance~~
- ~~Produce IRS Form 1099s~~

- ~~Provide for accrued payables~~

- ~~Providing sub ledgers at object level~~

- ~~Printing reports, including:~~
 - ~~— Trial balance~~

 - ~~— Income statement~~

 - ~~— Balance sheet~~

 - ~~— Journal vouchers~~

 - ~~— Year to date account detail by posting date~~

 - ~~— Budget detail for current period showing appropriation, encumbrance, expenditure and unexpended balances~~

 - ~~— Encumbrance detail on request~~

- ~~Providing dual period/dual year processing capability~~

- ~~Providing on line validation and edit rules~~

- ~~Providing general ledger for each fund with user defined fund groupings~~

- ~~Allowing automatic generation of recurring interfund transfers, cash transfers and non-cash transactions~~

- ~~Allowing user defined period length~~

- ~~On line inquiry of budget item by status of job and/or purchase order(s) within budget line item~~

- ~~On line inquiry of budget detail within a project or fund~~

- On line inquiry by account code
- Editing routines to ensure all appropriations are not over expended
- Automatic liquidation of encumbrances when expenditure is recorded
- Maintaining a file of outstanding checks for bank reconciliation

Specific features for *payroll* include provision for:

- Allowing table driven deduction codes
- Accruing vacation and sick time for each employee based on different leave accrual rates and length of employment
- Reducing sick, holiday and vacation time balances for actual time taken
- Processing negative and positive payroll and payroll deduction while preventing negative checks
- Providing written dollar amount on check
- Maintaining a file of outstanding payroll checks for bank reconciliation
- Posting of hours to specific cost centers
- Accepting payroll hours worked from decentralized locations, providing for validity checking, security and control, line item editing and approval, and local or central payroll approval
- Allowing special supplemental pay calculations

- ~~Recurring deductions in dollar amounts or percentage of salary~~

- ~~One time deductions~~

- ~~Computing deferred compensation, deduction of employee share of pension plan and employer share of pension plan~~

- ~~Provide for direct deposit following ACH standards by magnetic media or modem transfer~~

- ~~Process federal, state and local taxes~~

- ~~Provide for manual check processing~~

- ~~Printing reports, including:~~
 - ~~— W-2s~~

 - ~~— Employee time sheets~~

 - ~~— Leave activity reports~~

 - ~~— Leave balance report~~

 - ~~— Account distribution summary~~

 - ~~— Account editing and pricing summary~~

 - ~~— Deduction summary by deduction code~~

 - ~~— Payroll history~~

 - ~~— Payroll checks and stubs~~

 - ~~— Tax reporting (federal, state, and local)~~

 - ~~— Gross wages summary~~

- ~~“Flagging” situations meeting specified criteria:~~
 - ~~No time sheet~~
 - ~~Too many hours~~
 - ~~Insufficient sick leave or vacation time~~

- ~~The following check writing features~~
 - ~~Deduction information on a per period basis~~
 - ~~Employee address in proper place when folding into envelope~~

- ~~Provide for salary accrual~~

- ~~Editing check for reasonableness~~

- ~~Trial run of payroll processing to check for reasonableness~~

- ~~User defined payroll periods~~

- ~~Assignment of employee time to multiple funds, programs, functions, objects, organization, or campus~~

- ~~Interface to general ledger~~

- ~~Tracking fringe benefits by:~~
 - ~~Individual~~
 - ~~Fund~~
 - ~~Function~~
 - ~~Organization~~

—Program Intent

- Maintaining terminated employee on reports until year end (calendar and school year)

Specific features for *personnel* include provision for:

- Maintaining basic employee information such as:

—Name (complete with prefix, suffix)

—Primary address

—Secondary address

—Telephone number

—Sex

—Race

—Date of birth

—Date of hire

—Social security number

—Marital status

—Residency code

—Employee ID number

—Citizenship status

—Handicap status

—Veteran information

—Emergency contact information

- Probation period information
- Work status (full-time vs. part-time)
- Substitute teacher indicator
- Maintaining salary information
 - Current salary
 - Effective salary date
 - Hourly rate
 - Payroll frequency
- Maintaining work calendar information:
 - Working days per calendar year
 - Standard hours per week
- Maintaining employment status:
 - Start date
 - End date
 - Status code
- Maintaining contract information:
 - Contract begin date
 - Contract end date
 - Contract terms
- Maintaining leave accounting information

- ~~Maintaining general personnel data:~~
 - ~~— Previous employment~~
 - ~~— Degree level reached~~
 - ~~— Employee skill code~~
 - ~~— Honors and awards~~
 - ~~— Staff development information~~
 - ~~— Licenses and certificates~~
 - ~~— Language proficiencies~~

- ~~Maintaining personnel action history file~~

- ~~Maintaining workers' compensation history~~

- ~~Maintaining grievance/disciplinary history~~

- ~~Tracking employee evaluation history~~

- ~~Interfacing to payroll and budget systems~~

- ~~Maintaining position control files:~~
 - ~~— Job position number~~
 - ~~— Job description~~
 - ~~— Date position created~~
 - ~~— Position freeze indicator~~

- Initial salary
- Minimum salary
- Maximum salary
- Number of FTE needed to fill position
- Fair Labor Standards Act exempt/non-exempt status
- Position step code
- Position status
- Current occupant
- Employee number
- Date filled
- Current occupant salary
- Allowing addition/deletion/modification of position
- Tracking applicant information:
 - Demographic (elements allowed by law)
 - Test results
- Producing eligibility listings
- Maintaining minimum requirements for job
- Generating notification letters
- Generating rejection letters

- ~~Allowing transfer of applicant information to employee information for accepted hires~~
- ~~Printing reports, including:~~
 - ~~— Employee master list~~
 - ~~— Employee benefits summary~~
 - ~~— Seniority list~~
 - ~~— Annual salaries~~
 - ~~— EEOC (EE04)~~
 - ~~— Turnover rates by job code~~
 - ~~— Salary plan (positions by unit and salary range)~~

~~General Descriptions of Office Productivity Software~~

~~Advancements in PC technology resulted in corresponding improvements in office productivity software. Currently a wide selection of software packages is available that improve the effectiveness of office personnel. This section provides a brief description of the major categories of software and suggests implementation ideas.~~

- ~~*Word Processing*—The original word processing packages did little more than replicate a typewriter. Today's packages, however, greatly expand available functions. Standard functions in most packages include:~~
 - ~~— Spelling and grammar checking~~
 - ~~— Thesaurus access~~
 - ~~— Multiple font (typeface) styles with scaleable sizes~~
 - ~~— Predetermined templates~~
 - ~~— Table and newspaper column capability~~

- Ability to import digitized pictures, clip art and files from other applications
- Limited drawing capability

Some possible uses for word processing output are:

- Letters (with letterhead already in the file if desired)
 - Fax cover sheets
 - Newsletters
 - Documentation
- ~~*Spreadsheet*~~— The spreadsheet is one of the oldest and most popular software applications available. Essentially, it is an electronic version of the old style 12 column accounting paper. For most packages; however, there are hundreds of columns and thousands of rows of potential information which can be stored in a spreadsheet file. A spreadsheet is comprised of cells, in which text, numbers or formulas can be entered. Additionally, newer versions of spreadsheet applications contain limited statistical and database features. Some features common in most packages are:
 - Pre-defined formulas for addition into cells (such as net present value, amortization formulas, etc.)
 - Enhance graphing features, such as column, bar, pie, etc. with 3-D effects
 - Enhanced formatting features, such as line drawing and shading
 - Sophisticated macro (programming) languages to perform routine functions
 - Database features, such as data entry screens, sorting and crosstabs

Some possible uses for spreadsheets are:

- Budgets
- Income statements and balance sheets
- Amortization schedules

— Any data to be displayed in a table

— Any data to be displayed in a graph

- *Presentation and Graphics*— Presentation and graphics software allows the user to easily create slides for meetings. Some features common in most packages are:

— Pre-defined templates for black and white overheads, color overheads or 35mm slides

— Ability to import digitized pictures

— A large number of font styles and text processing capability

— Automatic bulleting of text

— Ability to draw and shade shapes and lines to enhance text

— Clip art library

— Slide show capability which runs through a sequence of slides automatically, at manual or pre-determined time intervals

Some possible uses for presentation software are:

— Handouts and overheads for meetings

— Covers for documents or reports

— Invitations and fliers

— Replacement for overhead slides with slide show feature (either large monitor or LCD panel required)

- *Database*— Database Management System (DBMS) software is like an electronic file cabinet or notebook; it allows the user to store and retrieve data on the computer. Relational Database Management Systems (RDBMS) allow linkage of several subjects together in order to minimize data entry and storage space. Traditional data entry functions are accomplished using database applications.

Early DBMS systems stored data in large *flat files*. In other words, every data field was

added to the database file each time a new event occurred. This solution causes redundant storage of data. For example, in a flat file, a vendor identification number and vendor name would be stored in the database each time a purchase was made from that vendor. The relationship between the vendor ID number, vendor name, and vendor address is constant for every record, and should be recorded once. However, in a flat file structure, related items are repeated for every record in the database.

Alternatively, *relational databases* allow similar information to be stored in separate tables, consisting of rows and columns of data. Data in one table is linked to another by using a common field (column) in each table known as the *key field*. A relational database will use the key field to link all related information from the various tables in a database file. For example, in a relational database, a vendor demographic table may include fields such as vendor ID, vendor name and vendor address. This information can be linked (probably using customer ID) to a table which includes the items purchased from that vendor. An invoice can then be printed with the vendor address and items purchased because the tables are linked. In this solution, data such as vendor name and address are stored only once, unlike the flat file example. Consequently, by using fourth generation database technology (relational), today's DBMS packages can get the same functional results with simplified programming effort and fewer computer resources.

Some common features of DBMS software are:

- Relational database capability
- Query functionality to extract user defined information from files
- Application programming language to develop data entry screens and customized reports
- An advanced report writing feature to customize the format of reports
- Ability to import information from spreadsheet files

Some possible uses for database software are:

- Mailing lists
- Inventory lists
- Personnel files

— File tracking

A key concept to understand with any DBMS is that of *data integrity*. Data integrity rules ensure that the information stored within an “electronic file cabinet” is complete and correct. Some DBMS packages performed these rules automatically; for others special programming must be performed. Consequently, it is important to be aware of these rules to guarantee the quality of information stored and retrieved by the system.

There are six major types of integrity rules:

— *Column Integrity Rule*—The Column Integrity Rule places a range of values on a particular column of a database. For example, if the possible range of values for the column “score” equals 1 to 10, a DBMS would enforce column integrity by rejecting entry of the value 11 in that field.

— *Domain Integrity Rule*—Domain refers to the type of data allowed for entry into a field, such as a character or number. DBMS packages allow the user to define a domain for each column; therefore the letter “A” could not be entered into the column for “Price” which should require a numeric value. Adherence of the Domain Integrity Rule requires rejection of entries which are outside the defined domain.

— *User-Defined Integrity Rule*—User-Defined Integrity allows the user to set up complex criteria for acceptance or rejection of data. Generally, this set-up requires specific programming or configuration, depending on the type of DBMS used. For example, a rule could be developed to reject entry of “Sales Tax” if the “State” field does not equal “Texas.”

The first three integrity rules refer to all DBMS packages. The following three rules pertain specifically for RDBMS packages:

— *Entity Integrity Rule*—A primary key is a column or combination of columns which uniquely identifies individual records in a database table. The Entity Integrity Rule states that each record must contain a value in the primary key field.

— *Primary Key Integrity Rule*—The Primary Key Integrity Rule states that each primary key must be unique. This rule prevents combination of data records incorrectly.

— *Referential Integrity Rule*—As mentioned in the discussion of relational databases, data is stored in logical groups (tables) to minimize data redundancy. These tables are linked by key fields to maintain the connection between related data elements. The Referential Integrity Rule guarantees that information in one table remains

synchronized with linked information in another table. Using the previous example of an orders database, deleting or changing the vendor number in the vendor demographic table will disrupt the linkage to the orders database which uses the vendor number as its link. When the user tries to print invoices for that vendor, the new key field would not find related items, and the invoice would be blank. In other words, referential integrity would have been violated.

Some DBMS packages will prevent this type of transaction. Others will allow the transaction, but automatically update the linked table by updating the primary key field. Deleting a record may be allowed only if it has no linked data. Some applications will not prevent these types of transactions, degrading the quality of information in the database and the usefulness of the application.

- *Desktop Publishing* Desktop publishing packages automate the work that was once performed by typesetters. These applications are designed to produce professional-quality documents, such as newsletters, brochures and books. Although word-processing software can perform some of these tasks, desktop publishing packages provide much greater precision and functionality. Some common features are:

- Autoflow importing of text from word processing packages, adding standard formatting to each page added
- Incremental rotation and skewing of text
- Differing word wrap feature around pictures and graphics
- Built-in color separations
- Spot color and process color support
- Enhanced typographical control (placement of individual characters and line spacing)

Some possible uses for desktop publishing software are:

- Newsletters
 - Brochures
 - Fliers
 - Annual reports
 - Research reports
- *Forms Management*—Electronic form management software is the first step toward a paperless office. Any standardized form can be reproduced electronically and filled with data on line. Output can be sent via electronic mail to its end destination, eliminating all paperwork. Practically, however, a hard copy version of the form is still the most common way of transferring information. Printed or faxed output is also possible with these packages. Other advantages include: eliminating the need for pre-printed forms, improving quality of output (printed vs. handwritten), and saving information directly to database at the time of data entry. Some common features are:
 - Drawing and picture importing features to customize forms
 - Compatibility with database files to store entered information
 - Ability to send information via electronic mail
 - Ability to retrieve hard copy result by print or fax

Some possible uses for forms management software are:

- Purchase requisitions
- Time sheets
- Service request forms
- Vacation request forms
- Grievance notification forms

- ~~*Electronic Mail*~~—Electronic mail (E-Mail) allows workers on the same computer network to communicate with each other without hard copy memos. It improves productivity by eliminating unnecessary paperwork and copying costs, providing a more secure way to transfer information and speeding transmission time of the message. Some common features are:

- Ability to forward received message to someone else
- Ability to mark message private or urgent
- Ability to transfer other files with message, replace need to copy files to diskette

Some possible uses for electronic mail software are:

- Recurring letters or reports
- Internal memos

- ~~*News and Bulletin Boards*~~—News and bulletin boards have exploded in popularity in recent years. They allow a user to correspond with anyone in the world who has a PC and internet access. Electronic bulletin boards serve much the same purpose as physical ones. Current information is posted there for distribution to the public. Some common features are:

- Mailboxes for individuals and corporations for correspondence
- News, business and weather news on line
- Access to information in computers from universities, libraries and other participating users

Some possible uses for bulletin boards are:

- Instant communication with colleagues in other parts of the state, nation or world
- AP or UPI news service on line
- Make all travel reservations
- Download research information gathered from connected computer systems

The On-line Resource Guide

The *Resource Guide* grew out of the need to transform *Bulletin 679* from a single-dimensional accounting and reporting manual to a multi-dimensional resource guide and management tool. Additionally, an on-line multimedia version of the *Resource Guide* was developed to provide a user friendly and efficient means of accessing the voluminous information in the guide. The users of the *On-line Resource Guide* can quickly and easily find any information they may need.

7.2.7.5 Implementation Related Issues

Although technology changes rapidly, decision makers cannot wait for improvements but must carefully consider existing implementation opportunities. Often, organizations become locked into legacy systems which are expensive or impossible to change. Such organizations are therefore unprepared to take advantage of new technologies as they emerge. Because the information demands placed on school districts have increased, each organization should re-evaluate existing systems within the context of planning for future needs.

The remainder of this section provides guidelines for evaluating and planning for implementation of technology.

Basic Principles

School district management should adhere as far as possible to several key principles of efficient information management for planning or implementing information systems:

- Enter information only once
- Enter information at the most cost effective level in the organization, minimizing the amount of “paper shuffling” before data entry
- Make information available on demand, accessible easily and quickly, and produced in the manner that is needed by the user
- Integrate “islands of information” to relate data from functionally dissimilar processes

- Provide access to information at all levels within the organization as needed
- Plan for future opportunities

When making technology-related decisions, the following activities should be conducted:

- Link information system projects to specific goals and objectives of the organization
- Perform a cost/benefit analysis of the systems project
- Identify the level of resources available to the school district for technology (both monetary and human resources)
- Review the types of technology or technological services available to meet the needs of the school district
- Seek best practices from other comparable school districts

Although technology is changing rapidly, a school district should stay current with the latest developments in information management. Industry magazines, vendor demonstrations and professional association conferences are inexpensive ways to stay informed about current developments.

Human resources are required to successfully maintain information systems. Obviously, programming and technical resources are required to install the hardware and software. However, a system is only as effective as the people who use it. Accurate work flow design, development of policies and procedures and adequate training are vital for a successful implementation. Some key elements to remember are:

- “Don’t automate the cow path.” In other words, do not automate an existing work flow without reviewing other alternatives. Often, the implementation of a new system provides an opportunity to evaluate and modify processes, policies and procedures.
- Get input from the eventual end users of the system during the design or package selection phase of the project. This step is beneficial for several reasons. First, people

generally fear change; it is important for end users to feel involved in the process to make change happen. Second, informal work patterns develop over time. Recognize that they exist and incorporate them into the new system.

- Develop detailed technical and user documentation, including work flow policies and procedures. Information systems generally have a life span of five years. Because the information is an on-going process, user documentation and on-going training is important because of new hires and staff turnover.
- Train staff as close to implementation as possible; people tend to forget systems training if it is done too much in advance of their actually working on the system.

In-House vs. Outsourcing

An important decision to make about a potential information technology project is whether to use school district staff to support and develop software or pay a service bureau to operate and maintain necessary software applications. Some key factors to consider when making this decision are the:

- *Current level of technical staff; the budget for additional staff*—It takes technical resources to implement and maintain any information system. If no staff is available (or no budget to acquire staff), then outsourcing may be the best way to gain access to necessary technology.
- *Current level of technology*—If the district already has a high degree of technology in place, it is much easier to add new technologies.
- *Budget for purchases of hardware*—New hardware costs money. If the district cannot reuse existing technology, then replacements must be purchased.
- *Size and availability of physical plant*—Large districts may need to utilize a mainframe platform for a particular application. Space and staffing requirements are significant for this solution. If space is not available, outsourcing may be the most viable option.
- *Size/type of platform needed by the application*—A district may outsource a large application, but currently have office productivity software on in-house PCs. New applications which require a PC may then easily be used in-house. Another

consideration of size is the expense to maintain a mainframe compared to that for a PC network.

In general, some advantages and disadvantages of an *in-house* computer are listed below:

- ~~Advantages:~~

- ~~— *Control* — An in-house computer facility allows the district to make its own decisions about issues such as computer security, access time, job scheduling and processing time.~~

- ~~— *Level of customization* — In-house software allows a district to control the edits, look and feel and functionality of a software package.~~

- ~~— *Access* — If the district runs its own facility, downtime and maintenance schedules are controlled by district management, not the service bureaus.~~

- ~~— *Convenience* — If a problem occurs, the solution is within the district's physical plant. No lease lines or modems are required to contact the service bureau.~~

- ~~— *Develop capacity and expertise* — Once one system is in house, it is easier to add other types of systems. The hardware purchased for one system may have excess capacity which allows addition of other systems in the future.~~

- ~~Disadvantages:~~

- ~~— *Space* — Mainframe solutions require substantial space. The physical space available may be an important factor.~~

- ~~— *Environment* — Many types of hardware require special temperature and humidity controls. Security is also an issue for computer centers.~~

- ~~— *Acquisition costs* — An in-house system requires that a school district purchase sufficient hardware and software licenses to maintain operations.~~

- ~~— *Maintenance costs* — All electronic and mechanical devices require maintenance. This cost is both monetary and labor. Licensed software often requires a yearly maintenance cost to cover upgrades and modifications.~~

~~— *Personnel costs*— An in-house computer system requires staff to operate and maintain.~~

~~In general, some advantages and disadvantages of outsourcing to a service bureau are listed below:~~

~~● *Advantages:*~~

~~— *Minimal hardware costs*— Terminals and communications equipment may be the only hardware cost required.~~

~~— *Advanced technology*— A district may get more “bang for its buck” by going through a service bureau because the cost of staying on the leading edge of technology is spread across all of their clients.~~

~~— *Smaller technical staff required*— Because less hardware is involved in this solution, less staffing (and therefore cost) is required.~~

~~● *Disadvantages:*~~

~~— *Lack of control*— A service bureau allocates processing time across its clients. The system may be down for repairs or maintenance at a time which is inconvenient for the district.~~

~~— *Less customization*— The change order process with a service bureau makes desired customization more difficult than it is in-house. Because a service bureau shares its application with a number of users, changes made to the system to please one client may not please another. Consequently, desired enhancement cannot be achieved until consensus is reached among the bureau and its customers (if it ever is done at all).~~

~~— *No benefits from economies of scale*— As more functions are automated, in-house systems may become more practical. However, if all systems are outsourced at a given time, no hardware or personnel infrastructure would exist in the organization to undertake such a project.~~

Build vs. Buy

Another important decision to make for a potential information technology project is whether to design and program software applications from scratch or to purchase (license) applications from third-party vendors. Some key factors to consider for this decision are:

- *Current level of programming staff; budget for additional staff*—To develop custom software, programmers and systems analysts are required. If the district has neither these resources nor the budget to acquire them, custom development will be impossible.
- *Uniqueness of application*—The requirements for many applications, such as word processing, do not change much among users. Unnecessarily “re-inventing the wheel” is expensive when a packaged system exists. As the level of uniqueness increases, the feasibility of custom development increases.

In general, some advantages and disadvantages of *custom development* are listed below:

- *Advantages:*

- *Control*—When developing from scratch, the district sets the total development and implementation schedule.

- *Customization*—With custom development, the district can design a system which meets the desired specifications 100%.

- *Change requests performed*—As users work with the system, change requests are made. Priority changes can be made immediately on custom developed systems.

- *Continuous support for application*—Custom code is owned by the district, and will be supported as long as the organization desires.

- *Disadvantages:*

- *Changes in legal or technical environment*—It may be difficult for an individual school district to stay abreast of legal or statutory changes that require software changes. Furthermore, existing staff may be unable to adapt a system to utilize other technologies.

- *Increased staffing*— Staffing levels must be increased to support the design, programming, testing and support needed for customized software. Generally, these positions require professional staff.
- *Turnover*— Smaller operations which rely on a small number of programmers can be greatly affected by staff turnover. Often, all technical knowledge about the system resides with a few people.
-
- *Documentation*— Custom development requires maintenance of technical and user documentation. Often, in-house documentation is insufficient to support the system, exacerbating the turnover problem.
- *Training*— Similarly, custom development requires maintenance of a training program for the application.

In general, some advantages and disadvantages of *packaged solutions* are listed below:

- *Advantages:*

- *Not re-inventing the wheel*— Packages which address common issues are already commercially available at a much lower cost than custom development.
- *Benefit from other's experience*— Generally, third party software has evolved over a period of time. Included in the programming is the collected experience and suggestions of other similar users. Upgrades reflect the collected experience of all users.
- *Documentation*— Existing packages should include complete, current documentation.
- *Training*— Training is usually available from the vendor. In the case of well-established packages, third-party training companies offer training classes.

- *Disadvantages:*

- *Lack of control*— If a software “bug” is discovered, the district must rely on the vendor to identify and correct the error promptly.
- *Less flexibility*— Packages typically do not include all the functions desired by the district. Many packages cannot be customized to the degree necessary.

- *Difficulty in requesting changes*—Software vendors often provide upgrades on a yearly basis. Enhancement requests by the district will be evaluated and put into the change request process along with those of every other customer. Consequently, some time may pass before the district receives the desired changes.
- *Changes cost money*—Many software vendors will customize their packages for a price. This cost is generally more expensive than the cost of in-house programming staff.
- *Long-term support*—Third party vendors can go out of business, be bought by another firm or discontinue a product line. The district could be left without maintenance and support for the product.

7.2.8 Internal Controls

As a school district writes an information management plan, inherent in the process should be consideration of internal controls. Each school district should have an internal control structure in place to provide reasonable assurance that the school district's assets are safeguarded from unauthorized use or disposition.

The attitude of a school district's administration about the importance of internal controls is a key factor in the successful implementation of an internal control system. Development of policies and procedures that include internal control elements is critical. Willingness to immediately take corrective action when deficiencies are discovered is also important.

When a school district creates an internal control plan, it should consider including:

- Security measures to safeguard the school district's assets from internal or external misuse (such as video monitoring, limiting access, security codes and computer passwords)
- Segregation of duties
- Hardware and software controls

• ~~Internal audit and review functions~~

• ~~External audits~~

~~See the Financial Accounting and Reporting module of this *Resource Guide* for more discussion about internal controls.~~

7.3 Collection and Reporting

This section focuses on collecting, editing and reporting financial information to external organizations. Specifically it addresses:

- Financial reporting through the PEIMS system
- Financial reporting for grants
- Submitting a school district's annual financial and compliance report each year to TEA
- Reporting other financial information specified in the District Reporting Schedule

7.3.1 PEIMS Information

Whether reporting financial information, staff information or student information, a school district generating PEIMS information should ensure that only the most accurate information is used. A school district can take certain steps in collecting, editing and reviewing the data to ensure the accuracy of the data submitted. This section focuses on the financial data to be submitted, but generally these principles can be applied to all of the PEIMS data.

The topics discussed in this section are:

- Overview
- Roles and responsibilities
- PEIMS data collection
- Editing and testing

- Submitting PEIMS data

7.3.1.1 Overview

The Public Education Information Management System (PEIMS) authorized by TEC 42.006 is a data collection system developed by TEA in response to the passage of House Bill 72 (HB 72) in 1984. Embodied within this legislation was the directive “that the performance and results of the public education system be measured, evaluated, and publicly reported.” (see: *Preliminary Approach: An Improvement Strategy for the Texas Public Education Information Management System (PEIMS)*, dated August 5, 1991.) In response to the passage of HB 72, the state board of education directed TEA to develop a coordinated database for accountability. PEIMS was developed to provide a single system for collecting school district information and to maintain the information in one common database. The first PEIMS data submission occurred in the 1987-88 fiscal year.

Benefits

Some of the benefits of PEIMS are:

- Standardization of data definitions for information used by school districts and reported to TEA
- Streamlined reporting of school district information to TEA
- Elimination of duplicate requests for information by TEA
- Creation and maintenance of a single, automated database that contains timely, accurate information
- Access to a single database of school district information for internal and external users (e.g., various divisions at TEA, the legislature, school districts and the public)
- Ability to generate ad hoc reports without requesting information from school districts

Examples of Usage

Generally, PEIMS information is public information and may be accessed by various divisions at TEA, other governmental agencies, the Texas legislative staff, other school districts and the public. Consequently, this information may be utilized for purposes known and unknown to the school district. It is, therefore, to a school district's benefit to ensure that all the information submitted through PEIMS is as accurate as possible.

Some examples of the uses of the PEIMS database are:

- Reports to the legislature
- Academic Excellence Indicator System (AEIS) Information
- Reports submitted to the federal government by TEA for federal programs
- Standard TEA reports that would otherwise require separate reporting by school districts to TEA
- School district funding information
- Performance-based monitoring (PBM)
- Various studies by TEA, other state agencies, universities and private organizations

PEIMS Data Standards

PEIMS Data Standards is published annually and provides detailed information about each submission and the data included in each submission. The manual is divided into five sections and several appendices. The five sections are:

- *Data Submission Responsibilities and Specifications* - This section includes due dates, submission policies and requirements and a discussion about the individual responsibilities of the school districts, the ESCs and TEA. It also includes a description of the PEIMS Edit+ system and procedures for requesting access.

- ~~*Data Submission Requirements*~~—This section includes data file layouts for each record type. It also includes discussions and examples for each record type.
- ~~*Description of Data Elements*~~—This section is a table of data elements in data element identification order. The table includes data element definitions, links to code tables, domain of values (where applicable), special instructions (where applicable) and data element specifications.
- ~~*Description of Codes*~~—This section is a listing of all the code tables in code table identification order. Each code table lists the allowable codes and applicable translations.
- ~~*Edits*~~—This section includes all the edits that will be performed on each school district's data. It includes general data submission rules, data element general field edits, data element record type field edits by record type and context edit rules by record type.

Appendices

- ~~*Data Overview*~~—Provides general descriptions of each category of data, data element lists for each category and, within each category, additional explanations about each data element. This section also includes charts by category that link data element names, data element IDs, code table IDs and record types.
- ~~*Cross-reference Tables*~~—Includes two tables that link code tables and data elements. One table is indexed by data element and the other table is indexed by code table.
- ~~*Leaver Reporting*~~—Supplemental documentation requirements for leaver reporting on the PEIMS 203 Record of PEIMS Data Standards Section 2.
- ~~*Disciplinary Reporting*~~—Supplemental documentation for reporting on the PEIMS 425 Record of PEIMS Data Standards Section 4.

Submissions

School districts are required to submit data to TEA three times a year through PEIMS: Fall, Mid year, and Summer. Some districts are also required to submit Extended Year data. Different information is submitted in each of the four submissions.

- ~~*Fall submission* includes organization and campus data, shared services arrangements data and campus-related data, current fiscal year budget data, staff data and student data. The student data includes identification/demographic information, enrollment information, special program information and dropout and graduated student information~~
- ~~*Mid-year submission* includes organization and campus data, shared services arrangements data and actual audited financial data for the previous fiscal year~~
- ~~*Summer submission* includes organization and campus data and student data such as identification/demographic information, attendance, course completion and year-end status information~~
- ~~*Extended Year submission* includes extended year program (OEYP) data, extended school year services (ESY) data, and bilingual/ESL summer school program data.~~

Financial Data Submissions

~~This module focuses primarily on the collecting and reporting of financial information. The financial information to be submitted through PEIMS and the submission periods are as follows:~~

- ~~Budget data for the current fiscal year (fall submission)~~
- ~~Actual audited financial information for the prior year (mid-year submission)~~

7.3.1.2 Roles and Responsibilities

~~Section 1, “Data Submission Responsibilities and Specifications,” in PEIMS Data Standards discusses the roles and responsibilities of school districts, ESCs and TEA in detail. Some of the information from PEIMS Data Standards has been incorporated into the following discussion.~~

School District

~~Each school district is responsible for:~~

- ~~Submitting complete, accurate PEIMS data~~
- ~~Submitting data in the TEA prescribed format~~
- ~~Submitting “fatal free” PEIMS data in a timely manner to their ESCs and TEA by due dates specified in the PEIMS Data Standards~~
- ~~Resubmitting PEIMS data in a timely manner, if necessary~~

~~School districts are solely responsible for the PEIMS data that is submitted to TEA. It is the superintendent’s responsibility to review the district’s data and to electronically sign the “Superintendent’s Statement of Approval of Summary Report and Error Listing” (SAF) available in the EDIT+ system. It is in a school district’s best interest to implement a PEIMS reporting plan with the goal of submitting data as complete and accurate as possible.~~

~~Preparation for the PEIMS submissions should be included in the school district’s long-term planning. As part of the plan, the steps for completing the submissions should already be incorporated into appropriate timelines, activity charts, etc. Timelines should reflect dates and deadlines for each step of the process. At a minimum, timelines should reflect the critical dates for collecting, editing, correcting, reporting and submitting PEIMS data. The staff responsible for any part of the PEIMS reporting process should be notified in advance regarding their respective responsibilities and deadlines for data submission.~~

~~A school district’s plan should:~~

- ~~*Identify the steps required to collect the data to be reported including:*~~
 - ~~— Locating the data to be reported~~
 - ~~— Extracting the data~~
 - ~~— Editing, testing and analyzing the data in PEIMS EDIT+~~
 - ~~— Running reports from PEIMS EDIT+~~
 - ~~— Submitting the data for ESC acceptance~~
 - ~~— Obtaining the superintendent’s final approval of data (SAF)~~

—Resubmitting the data, if necessary

- ~~Assign qualified personnel to each step or task~~—TEA suggests that each school district designate one person as the PEIMS coordinator. The school district's PEIMS Coordinator is the designated contact person to receive PEIMS-related information from the ESC and/or TEA. The PEIMS Coordinator should be responsible for disseminating this information to other staff in a timely manner. The PEIMS coordinator should also be responsible for ensuring all appropriate staff have access to a *current, updated PEIMS Data Standards*. A new manual is published on the TEA Website each year. Prior year versions of *PEIMS Data Standards* should not be used. In addition, addendums or supplements to the *PEIMS Data Standards* may be issued during the year and should be made available to all personnel who use *PEIMS Data Standards*.

The PEIMS Coordinator should work closely with other school district personnel throughout the process. Normally, personnel who regularly work with the data to be reported should be assigned responsibility for collecting and reviewing the data. Staff who work with the data on a regular basis are generally better equipped to identify data inconsistencies or errors than staff that are not familiar with the data.

- ~~Address training needs~~—Every staff member who is responsible for information reported to PEIMS should receive PEIMS training appropriate to their responsibilities. Generally, the school district's PEIMS Coordinator receives training periodically from the ESC. Training may also come directly from TEA, a professional organization or from a private vendor. The school district's PEIMS Coordinator should then conduct training sessions at the school district for staff involved with the submission of PEIMS data.

Education Service Center

Education service center responsibilities include:

- ~~Providing PEIMS training to school districts~~—ESC PEIMS coordinators are responsible for informing school districts in their regions about data collection and reporting requirements. They are also responsible for providing training to school district personnel on submission requirements. Section 1 of *PEIMS Data Standards* lists the topics to be covered as:

—Overall data flow

- Delivery schedule
- Data element definitions
- Data submission formats
- Editing requirements
- Correction cycle
- Approval of the summary report and error listing
- Operation of the web-based PEIMS EDIT+ system
- Operations of the PID Enrollment Tracking (PET) system; and
- PID (Person Identification Database) Corrections

TEA periodically provides PEIMS training to the ESC PEIMS Coordinators. The ESC PEIMS Coordinators then offer training to school districts in their regions. Generally, PEIMS training information flows from TEA to ESCs and then to school districts.

- *Assisting school districts with collecting, editing and reporting of data* – The ESC PEIMS Coordinators are responsible for providing assistance to school districts by answering questions about the data standards, PEIMS EDIT+ and the summary reports generated by EDIT+. School districts should address questions to the school district’s ESC PEIMS coordinator. School districts should generally attempt to resolve questions through consultation with ESC personnel before contacting TEA with questions.
- *Assisting school districts to submit data and correct problems identified by PEIMS EDIT+* – If fatal errors exist, the school district’s PEIMS Coordinator may request assistance from its ESC to determine the nature of the problem(s) and how to correct. When the district’s data file has no fatal edit messages, the school district’s superintendent should review the summary reports and electronically submit the “Superintendent’s Statement of Approval of Summary Report and Error Listing.”
- *Accepting each school district’s information* – The ESC accepts school districts’ edited, fatal-free data. Data is not considered “submitted” to TEA until accepted by the ESC.

System-generated e-mail notifies the district PEIMS Coordinator and superintendent that the data file has been accepted.

TEA

TEA's PEIMS responsibilities primarily deal with:

- *Maintaining and updating PEIMS Data Standards and related information as changes occur* - Changes in the data standards can occur because required data elements change. TEA makes changes to the PEIMS data elements based on recommendations made by the Information Task Force to the Policy Committee on Public Education Information. The Policy Committee can approve or disapprove the Task Force's recommendations. Proposed changes are submitted to a stringent review process before they are approved. Changes can also occur because definitions, explanations or edits are refined based on analyses of previous submissions or because submission requirements are changed.
- *Maintaining the PEIMS database* - Changes to the data standards may require changes to the PEIMS database.
- *Responding to requests for information drawn from the PEIMS database* - TEA receives many ad hoc PEIMS data requests from internal and external sources. In addition, TEA generates many standard reports for internal and external sources on a regular basis.
- *Overseeing the maintenance of the PEIMS EDIT+ system* - TEA oversees the maintenance of the PEIMS EDIT+ application. The PEIMS EDIT+ application uses an automated version of the edits listed in the Edits section of *PEIMS Data Standards*. It also includes reports that allow districts to view and analyze their data.
- *Training school districts (through ESC personnel) in data collection and submission requirements* - Periodically, TEA conducts PEIMS training sessions for ESC personnel. ESC personnel then provide PEIMS training to school district personnel in their respective regions.

7.3.2 PEIMS Data Collection

There are four PEIMS collection periods each fiscal year. The data types collected and the rules governing these collections vary from period to period.

For the *first submission* period, some of the information reported should reflect a school district's status as of a specified date. This date is called the *PEIMS snapshot date*.

For example, staff data for the first submission should reflect a teacher's responsibilities as they exist as of the snapshot date. Consider the case of a teacher who works on a block schedule. During the first semester, the teacher teaches one set of classes on Monday/Wednesday/Friday every other week and Tuesday/Thursday on the alternate weeks. The teacher teaches a second set of classes on a Tuesday/Thursday and Monday/Wednesday/Friday schedule.

For the *first submission*, the school district must submit enough information to describe all the classes on the teacher's schedule, not just those being taught on the actual snapshot date. The responsibilities reflect the *schedule in effect* as of the snapshot date. Even though that teacher may work a different schedule in the second semester, the PEIMS data will not show responsibilities for second semester since the new schedule is not active on the PEIMS snapshot date.

Generally, the information reported for the *second, third and fourth submissions* is not based on a snapshot date. Rather, the information describes what happened over a period of time. For example, the actual financial data reported for the second submission is data from the school district's annual financial and compliance report for the prior year. The attendance data reported for the third submission describes attendance over the entire current year. Districts that have optional extended year programs, extended school year services or bilingual/ESL summer school programs report data in the fourth submission.

The PEIMS snapshot date for the first submission is the last Friday in October. PEIMS submission one (or the "Fall" submission) is due to TEA in early December. The deadline for *submission two* (or the "Midyear" submission) is late January/early February. The deadline for *submission three* (or the "Summer" submission) is late June. Submission four (or the "Extended Year" submission) is due in mid September. Each year, the PEIMS Data Standards and the PEIMS website list specific dates for each submission to TEA; however, ESCs establish earlier due dates to allow sufficient time to process and accept submissions before the TEA deadlines.

7.3.2.1 Budget Data

The budget data that should be included in *submission one* is the budget as approved by the school district's board of trustees as of the fall PEIMS snapshot date. This budget data should include all amendments adopted by the school district's board of trustees as of the snapshot date.

For example, assume the PEIMS snapshot date is October 24, and a school district submits PEIMS information to the ESC on November 22. Also, assume the board of trustees adopted a budget on August 15 and amended the budget on September 30, October 28 and again on November 15. The school district would report the budget as approved as of the September 30 amendment. It would not include the amendment made on October 28 even though the PEIMS information was not submitted to the ESC until November 22.

Level of Detail

School districts must be concerned with three levels of budget data detail. A school district's board of trustees must *approve* budgeted revenues at the detail object code level (for example, 5711, Current Year Taxes) and budgeted expenditures at the function level, at a minimum (for example, function 11, Instruction, or function 23, School Leadership). Budget amendments must also be approved by the board of trustees at the function level. (See the *Budgeting* module of the *Resource Guide* for further information about budgeting requirements and budget amendments.)

However, school districts are required to *record* budgets at a greater level of detail. Budgets must be recorded using fund, function, object, organization, fiscal year digit and program intent code. School districts may choose to record budgets with additional detail, for example, using local option codes or project detail codes.

Finally, school districts must *report* budget data to PEIMS using a different level of detail. Revenue accounts and fund equity accounts must be reported using fund, object and fiscal year digit. All four digits of the object code are significant and must be reported (for example, object 5711, Current Year Taxes; object 5811, Per Capita). Expenditure accounts must be reported using fund, function, object, organization, fiscal year digit and program intent code. However, only the first two digits of the object code are significant (for example, 6100, Payroll Costs; 6200, Purchased and Contracted Services).

Exhibit 8 shows the three budget events and the minimum level of detail required for each.

Exhibit 8. Minimum Level of Detail for PEIMS Reporting

For this budget item:	Board Approves as:	Recorded in accounting records as:	Reported to TEA as:
Taxes	199-00-5711-00-000-0-00-0-00	199-00-5711-00-000-Y-00-0-00	199-00-5711-00-000-Y-00-0-00
High School Career & Technical Teachers	199-11-0000-00-000-0-00-0-00	199-11-6119-00-001-Y-22-0-00	199-11-6100-00-001-Y-22-0-00
Janitorial Supplies for an Elementary School	199-51-0000-000-000-0-00-0-00	199-51-6319-00-101-Y-99-0-00	199-51-6300-00-101-Y-99-0-00

Collection Methods

The method for collecting budget data for PEIMS reporting will vary based on the manner in which a school district maintains its information. Generally, financial information is maintained on an automated system. The system should be designed to access the approved budget *as it existed* on the fall PEIMS snapshot date. It should also access this information even if budget amendments have been approved by the board of trustees after the snapshot date and before the submission date.

This design can be accomplished one of two ways. First, the accounting system may allow the user to extract budget data based on a requested “as of” date. (In this case, the “as of” date is the fall PEIMS snapshot date.) If the system cannot extract as of a specified date, the system should allow the user to extract data on or near the snapshot date into a “frozen file” that will later be used to report the PEIMS data. Creating a frozen database is similar to taking a photograph or “snapshot.” Information is captured into a file separate from the actual database. This process allows a school district to access the information as it existed on a given date (the frozen database) and still continue day to day operations using the actual database.

The system should also be designed to produce data at the level of detail required for PEIMS reporting. Ideally, an automated mechanism should convert or aggregate the school district’s day to day operating budgetary codes to the code structure used for PEIMS. Such a system should enable the school district to ascertain easily that the appropriate conversions have been made and to correct the converted codes as needed. Finally, the system should assist the school district in determining that the PEIMS budget totals agree with the totals obtained using the school district’s regular code structure. Without an automated system, the school district must allow sufficient time to convert the budget data to the PEIMS code structure manually.

Once the budget information has been identified, the accounting system should either:

- Allow editing and internal reporting within the existing system prior to extracting into a PEIMS file, running the TEA PEIMS Editor and submitting
- Allow the data to be extracted into a PEIMS database for editing and internal reporting before running the TEA PEIMS Editor and submitting

Special Circumstances—American Recovery Reinvestment Act (2009)

Due to the inclusion of HB 3646 Foundation money and Available School Funding in the State Fiscal Stabilization Fund (SFSF) grant application, it is necessary to include the SFSF funds applicable to Fund 266 with the general fund (fund 199) budget information for the PEIMS fall submission as long as that funding structure is in place.

7.3.2.2 Actual Financial Data

The actual financial data that should be submitted is the audited financial data for the previous year. The actual revenue, expenditure and fund equity balances for the previous fiscal year should include audit adjustments resulting from the school district's annual independent audit.

A school district's accounting system must be designed to either:

- Allow multiple fiscal years to be active in the general ledger system at the same time so that audit adjustments can be posted to the prior fiscal year before closing the year
- Capture and store balances from a closed fiscal year and allow audit adjustments to be posted to these balances

As in budget information, the accounting system should provide an automated mechanism for converting the financial data mandated for the PEIMS submission from the school

district's account code structure to the PEIMS code structure, if necessary. Once the actual financial information has been identified, the accounting system should either:

- Allow editing and internal reporting within the existing system prior to extracting into a PEIMS file, running the TEA PEIMS Editor and submitting
- Allow the data to be extracted into a PEIMS database for editing and internal reporting before running the TEA PEIMS Editor and submitting

7.3.3 Editing and Testing for PEIMS Reporting

A significant amount of editing occurs on a school district's data file before it is accepted into the TEA database. Editing occurs at the school district, at the ESC and at TEA. However, school districts should clearly understand that the school district bears ultimate responsibility for the data submitted to TEA. Thus, a school district must submit its information to a thorough review process.

A school district should verify that the information it has collected is complete and accurate. Implementation of certain general steps should ensure that quality information is submitted to TEA through the PEIMS process.

Local Tests

The PEIMS Coordinator, in conjunction with the responsible staff, should devise a list of reasonableness and accuracy tests appropriate for each data element or set of data elements. For example, reasonableness and accuracy tests could consist of comparing certain results with results from prior years or establishing allowable ranges for certain items. These tests should be reviewed annually to determine if modifications should be made to improve accuracy or incorporate changes in data elements. A school district's goal should be to edit information on an on-going basis rather than only when information is submitted to PEIMS. For example, a school district may incorporate into its accounting system internally-generated reasonableness and accuracy tests along with edits from the Edits section of PEIMS Data Standards. This process promotes better data for day-to-day school district operations rather than just during PEIMS submissions.

Periodic Review

Periodically (e.g., monthly or quarterly), an administrator or manager should review the data that will eventually be reported through PEIMS. For example, the business manager or designated chief financial officer might review reports comparing actual revenues and expenditures to budgeted figures at the end of each month.

PEIMS Format File and PEIMS EDIT+

When a PEIMS submission is required, a school district should extract data into a PEIMS format file. This file may be similar to the file that will be submitted or it may be the actual file that will be submitted. The key is to isolate the data so that the school district can review and analyze the data that will be submitted. Also, creating this separate file allows editing across record types (for example, edits that use data from the PEIMS campus records and budget records).

The PEIMS format file should be loaded to EDIT+ to generate edit messages before the status is changed to indicate it is ready for ESC review.

PEIMS EDIT+ contains all the edits that are listed in Section 5, Edits, of *PEIMS Data Standards*. There are three types of PEIMS edits in EDIT+:

- *Fatal edits* are edits that TEA has determined identify data or circumstances that are not acceptable. These edits are edits that must be corrected before submitting the PEIMS data to TEA. These edits are identifiable because the terms “special warning” or “warning” are not used in the edit message.
- *Special warning edits* are edits that identify data or circumstances that TEA has determined should not be valid for most school districts (unusual or infrequent occurrences). These edits are identifiable because the term “special warning” is used in the edit message.
- *Warning edits* are edits that identify data or circumstances that may not be valid or that warrant consideration by the school district. These edits are identifiable because the term “warning” (but not “special warning”) is used in the edit message.

The primary differences between warnings and special warnings are the frequency a situation is expected to occur and the seriousness of the consequences if the data is submitted incorrectly.

All edits identified by PEIMS EDIT+ should be carefully analyzed. A warning message does not necessarily mean that an item is incorrect. In fact, it would be unusual for a school district to submit data that contained no warnings. If an item is found to be in error, the item should be corrected in the appropriate place (i.e., in the frozen database or the originating database). If necessary, corrected data should be extracted again into the PEIMS format file. PEIMS EDIT+ should be rerun to verify that all items have been corrected appropriately. This cycle of correcting and extracting data to EDIT+ should continue until no inappropriate edit messages appear. In no circumstances should any fatal edit messages appear when the district data file is submitted for ESC acceptance.

The ESC uses PEIMS EDIT+ to review, correct, and accept district data. ESCs do not accept district data if fatal errors exist.

TEA releases updates to PEIMS EDIT+ twice a year to incorporate changes to PEIMS Data Standards. The first release affects the Fall and Midyear submissions and the second affects Summer and Extended Year submissions.

Instructions for accessing and using PEIMS EDIT+ are provided on the PEIMS EDIT+ website.

PEIMS EDIT+ Module

PEIMS EDIT+ provides many reporting capabilities that allow school districts to view the submitted data in a variety of report formats. These reports provide school districts an additional opportunity to review and analyze their data. A school district should run the applicable reports and allow appropriate staff to review the data prior to the school district's data submission. EDIT+ reports are tools that can and should be used throughout the year. As long as a school district has the capability of creating a PEIMS file at any time, the EDIT+ system can be used to produce reports.

7.3.3.1 Budget Data

During the review process the school district should review the budget data for the following characteristics:

- ~~The budget information reported agrees with the board approved budget that was in effect on the PEIMS snapshot date (verify the total budget and detail amounts)~~

- ~~The account code segments that make up the reported budgetary account codes are valid for the current fiscal year~~

- ~~The reported amounts are for the current fiscal year only~~

- ~~All applicable funds are reported~~

- ~~For each reported fund, revenues, expenditures, other resources, other uses and fund balances are reported, if applicable~~

- ~~Reported budget amounts are consistent with amounts reported in prior years or, if amounts are inconsistent, the school district can identify a valid reason for the inconsistency; this comparison with prior years includes:~~
 - ~~— Budget amounts for total revenues, total expenditures, total other resources and total other uses~~

 - ~~— Total budget amounts by fund~~

 - ~~— Revenue budgets by major source, i.e., local, state and federal~~

 - ~~— Expenditure budgets by function~~

- ~~Reported fund balances are the balances as of September 1 of the current fiscal year (which should be the same as the post closing fund balances on August 31 of the prior fiscal year). If the district has a June 30 fiscal year end, the balances should be as of July of the current fiscal year, which is the same as the post closing fund balances on June 30 of the prior fiscal year.~~

- ~~If the audit for the prior fiscal year is complete, the reported fund balances should be audited figures; if the audit is not complete, the reported fund balances are the unaudited figures~~

- ~~Fund balance amounts are generally reported in the PEIMS database as positive amounts (in the general ledger, positive fund balance amounts appear as credit~~

~~balances); negative fund balances should be reported as negative amounts (in the general ledger, negative fund balance amounts appear as debit balances)~~

- ~~Fund balance accounts for federal funds should be zero~~

~~In addition, school districts should analyze certain budget amounts for account codes with special significance. These accounts might include:~~

- ~~Taxes~~
- ~~State foundation revenues~~
- ~~Accounts that will eventually be part of administrative cost calculations~~

~~This list of characteristics school districts should look for when analyzing their data is not exhaustive. Each school district should devise its own checklist.~~

7.3.3.2 Actual Financial Data

~~During the review process the school district should review the actual financial data for the following characteristics:~~

- ~~The actual financial data amounts are audited amounts (i.e., appropriate entries have been made to include audit adjustments)~~
- ~~The actual financial information reported agrees with Schedule C 2 Statement of Revenues, Expenditures and Changes in Fund Balances in the prior year's annual financial and compliance report~~
- ~~The reported data is for the prior fiscal year~~
- ~~The reported information includes **only** the prior fiscal year's data~~

- ~~The account code segments for the reported account codes are valid for the prior fiscal year~~

- ~~All applicable funds are reported~~

- ~~For each reported fund, revenues, expenditures, other resources, other uses and fund balances are reported, if applicable~~

- ~~Reported amounts are consistent with the actual financial data amounts reported in prior years or, if amounts are inconsistent, the school district can identify a valid reason for the inconsistency; this comparison with prior years includes:~~
 - ~~— Actual financial data for total revenues, total expenditures, total other resources and total other uses~~

 - ~~— Total amounts reported by fund~~

 - ~~— Actual revenue totals by major source, i.e., local, state and federal~~

 - ~~— Actual expenditure totals by function~~

- ~~Reported fund balances are the audited balances as of August 31 of the prior fiscal year (which should be the same as the audited September 1 balances for the current fiscal year). If the district has a June 30 fiscal year end, the balances should be as of July of the current fiscal year, which is the same as the post closing fund balances on June 30 of the prior fiscal year.~~

- ~~Reported fund balances agree with the fund balance amounts reported in Schedule C 2 in the prior year's annual financial and compliance report~~

- ~~Fund balance amounts are generally reported in the PEIMS database as positive amounts (in the general ledger, positive fund balance amounts appear as credit balances); negative fund balances should be reported as negative amounts (in the general ledger, negative fund balance amounts appear as debit balances)~~

- ~~Fund balance accounts for federal funds should be zero~~

~~In addition, school districts should analyze certain actual financial information that may have special significance. This information might include:~~

- ~~• Taxes~~
- ~~• State foundation revenues~~
- ~~• Accounts that will eventually be part of administrative cost calculations~~

~~This list of characteristics school districts should look for when analyzing their data is not exhaustive. Each school district should devise its own checklist.~~

~~7.3.4 Submitting PEIMS Data~~

~~After a school district has thoroughly reviewed and corrected the PEIMS data, the information is ready to submit to TEA through PEIMS EDIT+. The school district must report the PEIMS data in the specified PEIMS format file.~~

~~ESCs will approve the data required by the PEIMS Data Standards, in the format specified by the specified due dates for each submission. The data are reviewed by the ESC using edit rules supplied by TEA. ESCs assist districts with their PEIMS data submissions to TEA's EDIT+ server in order to meet the deadlines. ESCs are required to notify districts when the district PEIMS data have been accepted and made available for further processing by TEA.~~

~~7.3.4.1 Deadlines~~

~~Each ESC establishes its own deadlines for each submission. These deadlines are earlier than the TEA deadlines so that ESCs have time to review and analyze a school district's data prior to accepting the data. Each ESC notifies the school districts in its region of the deadline dates it has set.~~

~~School districts should clearly understand that TEA does not consider data to be submitted until the data have been received error free by TEA.~~

7.3.4.2 Extension Requests

In extreme circumstances, a school district may be unable to submit its PEIMS data to TEA by the TEA deadline. The school district may request an extension by following the appropriate procedures. The “Data Submission Responsibilities and Specifications” section of the PEIMS Data Standards contains specific instructions for requesting an extension. An extension does not release the school district from submitting data; it is an extension of the deadline by which data must be submitted. Generally, TEA will not approve an extension unless the circumstances were unavoidable and clearly prevented the school district from meeting the reporting deadline (for example, a fire or flood destroyed critical PEIMS-related records).

7.3.4.3 Resubmissions

A school district is allowed one resubmission of PEIMS data for each of the four submission periods. TEA allows only one resubmission to encourage timeliness and accuracy and to ensure a stable database for educational decision-making.

If a school district wishes to resubmit its data, it must do so by the resubmission deadline. Districts receive reports from the first submission to determine the need for a resubmission. Therefore, a school district will generally decide to resubmit because the school district has performed additional internal reviews of its own reports and identified incomplete or erroneous data.

One exception to the resubmission deadline applies to year-round school. School districts with year-round tracks that end after the summer reporting deadline can extend the summer resubmission period until the earlier of:

Two weeks after the end of the latest year-round track; or

the last Friday in August; see the current PEIMS Data Standards for the date applicable to the current year.

- Notice that school districts with year-round tracks that end after the summer reporting deadline must still report most of their PEIMS data by the *summer reporting deadline*. The school district must submit all data for the campuses not on year-round tracks and data to date for the campuses on year-round tracks. Since the student information for these school districts is not complete by the initial reporting deadline, some of the information (data collected at the end of the year-round track) is actually being

~~submitted for the first time when the school district resubmits its data. These school districts should be especially vigilant in reviewing their data prior to “resubmission” since they have no opportunity to revise the data.~~

- ~~School districts that wish to resubmit do not necessarily have to resubmit all the data submitted originally. Partial resubmissions are acceptable. However, the school district must resubmit, at a minimum, one or more of the four groups of record types that TEA defines as a partial submission:~~

~~Budget group includes organization, campus, campus-related (if applicable) and budget data~~

~~Actual financial group includes organization, campus, campus-related (if applicable) and actual financial data~~

~~Staff group includes organization, campus, campus-related (if applicable) and all staff data~~

~~Student group includes organization, campus, campus-related (if applicable) and all student data applicable to the specific submission period~~

~~Within each group, if any item other than organization *and* campus is to be resubmitted, then the school district must resubmit all the records for that group. Whether a school district makes a partial resubmission or a complete resubmission, a school district is still allowed only one resubmission.~~

~~After a school district makes corrections to the PEIMS data for the resubmission, the school district should rerun the EDIT+ reports on the entire data file for that submission period to ensure that there are no fatal edit messages.~~

~~7.3.5 Local, State and Federal Grant Reporting~~

~~Most school districts receive restricted funds from outside entities that require a school district to expend the funds according to rules associated with the funding program. Often a school district must report funding and/or program information back to the granting entities. A common example of this restricted funding is that provided by federal ESEA Title I which flows through TEA to school districts. There are many other types of restricted funds that flow from:~~

- The federal government to school districts through TEA
- The federal government directly to school districts
- State agencies to school districts
- A variety of other entities to school districts

For some school districts, these funds represent a small part of the school district's total funding. For other school districts, special program (or restricted) funds represent a substantial portion of the school district's funding. But, regardless of the amount, a school district must take special care to ensure that these funds are spent and reported according to rules and regulations established by the granting agency.

7.3.5.1 Roles and Responsibilities

Granting agencies are generally responsible for the administration of grant funds. Granting agencies oversee the application for and approval of grants to grantees and monitor the use of the grant funds by the grantees. A grantee is responsible for the detailed administration of grant funds that it receives. A grantee's responsibilities can include:

- Preparing a complete, accurate grant application based on the rules and guidelines established by the granting agency
- Submitting the grant application in a timely manner
- Understanding and complying with all grant requirements
- Expending grant funds in accordance with applicable statutes, rules and regulations
- Reporting financial and program information to the granting agency in the manner prescribed by the agency on a timely basis

The rules pertaining to a specific grant program can vary greatly from one funding source to another. Understanding and complying with the rules associated with various grants is an

important part of grant administration. Accordingly, administrative responsibility for a school district's grant programs should be assigned to personnel who understand both the program and fiscal aspects of the programs. School districts may assign administrative responsibility for their grant programs in a variety of different manners. Responsibility may be assigned to the business manager or chief financial officer or to one or more program directors. Perhaps the most efficient method is for the business office to work jointly with appropriate program directors to administer grant programs. Jointly, they ensure that both the program and the financial needs of the grant will be met.

A school district's grant administration procedures should be included in the school district's overall information management plan. Because in this area responsibilities are frequently shared by the business office and program staff, communication and information flow (addressed in the information management plan) are important to the success of the program. For example, a program director may be responsible for submitting expenditure reports required by a granting agency. The program director may compile the reports based on records kept within the program department rather than based on the school district's central accounting system. If no process for reconciling the program director's receipt and expenditure records with the amounts recorded by the business office in the school district's accounting records exists, the probability of error is greatly increased.

Cooperation and information sharing between the business office and the program staff should be the goal during each step of the grant process. For example:

- *The decision to apply for a grant requires financial and program considerations.* The program staff determines that a specific program is needed or that new services need to be added to existing programs. The program staff works with the business office to determine possible sources of funding for the program.
- *The application process usually requires the grantee to prepare program and financial justifications.* The program staff normally oversees any needs assessments and program definitions. The program staff may create the budget plan in concert with the business office. The grant application may require the school district to submit other financial information to indicate services provided from state and local funds. The responsibilities of the business office include supplying required supporting information and incorporating the proposed grant budget into its budget planning.
- *The actual implementation of the grant requires cooperation between the business office and the program staff to ensure that:*
 - Expenditures are incurred in accordance with grant and school district policies

- Reports required by the granting agency are completed accurately and submitted in a timely manner
- Receipts and expenditures related to the grant are recorded appropriately in the school district's accounting records; if financial records are also maintained in a program office, the business office and program staff must work together to ensure that the information reconciles
- Budget amendments, if necessary, are submitted in a timely manner
- *At the end of the grant period, the program staff and business office work together to ensure that:*
 - All final reports are completed accurately and submitted on time
 - All funds owed to the school district have been requested from the granting agency or any funds owed to the granting agency are repaid on time
 - An analysis of the benefits and disadvantages of obtaining the grant funds has been made to determine if the school district will pursue further funding

7.3.5.2 Reporting

For grant reporting, a school district collects financial information during the application-writing stage, the active project stage and in the final completion stage.

Application Writing

During the application writing stage of a project, financial data must be collected and incorporated into the grant application. The financial data required will generally be budget or budget related data. Most granting agencies require the grantee to include a budget for the requested grant funds in the application. The required format for the information may vary for various funding sources and agencies.

Commonly, the applicant must present the grant budget by major category (e.g., payroll costs, contracted services, etc.) Some specific classes of expenditures may require more detailed information. For example, capital outlay is a category that frequently requires more detail. Commonly, the applicant must include a schedule in the grant application

listing each budgeted capital outlay item. In other cases, the granting agency may require a schedule that identifies each staff position included in the personnel budget.

There are a variety of ways to create program budgets. See the Budgeting module of the *Resource Guide* for additional information concerning creating program budgets.

Some grants may require additional financial information. For example, a maintenance-of-effort schedule is required for ESEA Title I funds.

Active Project Reporting

For the duration of a grant project, most granting agencies require grantees to submit program and/or financial information on a regular basis. For example, many granting agencies require quarterly expenditure reports. For most school districts, the information for quarterly expenditure reports comes from one of two sources:

- Accounting records of the school district
- Independent records maintained by program staff (for example, a list of expenditures, based on purchase orders issued by program staff, plus expected payroll costs)

In most situations, expenditure reports based on the accounting records from the business office are preferable. Even if the program staff is responsible for actually preparing the reports, the data for the reports should come from the business office's accounting records. The accounting records will be the primary basis for an audit of any grant project. The business office records likely will be more complete and accurate because they are current in reconciling and receiving information from the program office. Independent records maintained by the program staff may be inaccurate. Some examples of common discrepancies are:

- Grant personnel hired at salary levels different from those specified in the budget (for example, teachers hired at a pay step different from that originally expected)
- Personnel costs vary because of docked salary or substitute pay
- Personnel costs vary because all fringe benefits were not included in the grant budget or the benefit rates increase after the project begins

- ~~Actual costs differ from the purchase order amounts~~
- ~~Expenditures charged by the business office to other fund sources (for example: categories are overspent, expenditures are incurred outside the project period, or miscommunication between the program administrators and/or staff, and the business office has occurred)~~

~~As the school district collects data to prepare expenditure reports, the data should be analyzed for accuracy and appropriateness. Common examples of errors in the financial records maintained by the business office are:~~

- ~~Budget amendments that have been approved by the granting agency but have not been recorded by the business office~~
- ~~Changes in personnel assignments that have not been recorded by the business office~~
- ~~Coding errors that result in expenditures charged against a fund in error~~

~~The school district's information plan should ensure that data flows between the program offices and the business office in a manner that encourages accurate record keeping. For example, the business office should not record a program budget amendment until the amendment has been approved and the grant program's administrators have forwarded the appropriate information to the business office. Similarly, the business office may neglect to record a budget amendment unless the program administrators and/or staff make clear that the amendment must be recorded.~~

~~To decrease the incidence of reporting errors, expenditure reports should be reviewed by both business office staff and program administrators and/or staff before they are submitted to the granting agency.~~

~~The data in the reports should be analyzed for the following:~~

- ~~Reported grant revenues and expenditures reconcile to accounting records with discrepancies adequately documented~~

- ~~Reported grant expenditures do not exceed approved budgets or they fall within acceptable ranges~~
- ~~Expenditure categories that require specific item or position approval include only those items that have been approved~~
- ~~The rate of fund expenditure is appropriate for the length of the grant project~~
- ~~Indirect costs are reported if appropriate for the grant~~

~~Additional issues to consider when preparing grant reports are:~~

- ~~The reports should be prepared on a timely basis~~
- ~~The reports should be in the format prescribed by the granting agency~~
- ~~The reports should be submitted to the granting agency in time to meet reporting deadlines~~

Final Completion Reporting

~~Most granting agencies require that a final completion report be submitted at the end of a project period. Usually this report is similar to the quarterly expenditure reports. However, the granting agency will make final grant payments or request reimbursement based on the final completion report. The granting agency may or may not allow the final completion report to be amended if the school district discovers errors later.~~

~~Therefore, it is important for a school district to verify the accuracy and completeness of the reported expenditures before submitting the report. In addition, a school district should clearly understand the rules applicable to each program so that accurate amounts are reported.~~

~~Some areas to consider when preparing a final completion report are:~~

- *Personnel costs*—Benefit costs and the accrual of personnel costs are two issues that must be considered. The school district should verify that all benefits associated with grant salaries are included in the grant expenditures. Additionally, because school district personnel are frequently paid over a time period that differs from the period actually worked, adjustments may be necessary to report personnel costs that have been earned but not paid. For example, the project period for an ESEA Title I grant is July 1 through June 30. The grant includes 10-month employees who work from August through May. These employees are paid September through August. When the school district prepares the final completion report, it must include the salaries and related personnel costs that have been earned but not yet paid. If the accounting system accrues personnel costs, it may be necessary only for the school district to review the amounts to verify their accuracy. If the accounting system does not accrue personnel costs, or perhaps accrues salaries but not benefits, the school district must calculate these costs and add them to the recorded expenditures.

- *Capital outlay*—Many funding sources require that capital outlay expenditures be specifically identified in the grant. Deviations from the approved list may not be allowed without prior approval. Capital outlay expenditures reported on the final completion report should be reviewed to ensure compliance with the grant award.

- *Encumbered amounts vs. expended amounts*—When the final completion report is prepared, amounts encumbered and/or expended near the end of the grant period should be analyzed to ensure that the expenditures meet the timing guidelines for the grant. For example, some funding sources require that goods or services be received during the grant period. Other funding sources require that goods or services be received within a specified time period before the end of the grant period to ensure that the primary benefit is received within the grant period. Still other funding sources may allow the cost of goods and services that have been encumbered but not yet received by the end of the grant period. However, in this final case, the goods and services must be received within a specified period following the end of the grant to be allowable as grant expenditures.

- *Amounts over budget*—Amounts reported on the final completion report should be compared to the final approved budget. Amounts exceeding the total grant budget should generally be charged to another funding source. Additionally, some funding sources do not allow major category budgets to be over spent; other funding sources allow major categories to be overexpended by specified amounts or percentages. For example, the ESEA Title I program allows expenditures for a major budget category (i.e., Personnel or Contracted Services) to exceed up to 10% of the total grant budget as long as the excess over budget can be made up in another category.

7.3.6 Annual Financial Report

Each year, a school district's annual financial and compliance report must be audited by an independent auditor. The resulting annual financial and compliance report must be submitted to TEA. The Auditing module of the *Resource Guide* includes an in-depth discussion concerning the audit process and addresses specified topics including audit requirements, preparation for the audit and report format. The discussion in this module focuses on:

- Required submission of the audit report to TEA and other agencies
- Consequences of noncompliance with the audit report submission requirement
- Publication of audited financial information in a newspaper

7.3.6.1 Submission Requirements

General

A school district must submit a copy of the Annual Financial and Compliance Report with accompanying audit reports (and accompanying management or comment letter, if applicable) to the Division of Financial Audits of TEA no later than 150 days after the close of the fiscal year. This requirement is established by law (Section 44.008, Texas Education Code) and, therefore, cannot be waived by TEA. This means there are no provisions for extensions.

Beginning with the fiscal year 2002 (June 30, 2002 or August 31, 2002 depending upon the fiscal year end date) TEA requires all school districts to submit their annual financial and compliance report in both paper format and electronic format. The electronic format submission consists of two parts with the first being the submission of the GASB audit data. Instructions for this portion of the submittal are specified in GASB Audit Data Feed. The second part is the submission of the annual financial and compliance report in a specified electronic file type. Instructions on this requirement can be found in an **Electronic AFR Submission document** (in Adobe Acrobat® PDF format).

The Annual Financial and Compliance Report must be prepared in accordance with the requirements established in the Financial Accounting and Reporting module of the *Resource Guide*.

Notification for Late Audit

If a school district cannot submit a properly prepared Annual Financial and Compliance Report to TEA within two weeks of the due date, the school district must notify TEA in writing. This notification must explain the circumstances causing the noncompliance and must state when the Annual Financial and Compliance Report will be submitted.

Single Audit Filing

All school districts that expended \$500,000 or more in a year in direct/indirect Federal awards must submit to the Single Audit Clearinghouse a completed and signed Form SF SAC Data Collection Form for Reporting on Audits of States, Local Government and Non-Profit Organizations in addition to submission of the district's Annual Financial and Compliance Report.

Refer to the [Federal Audit Clearinghouse](#) home page for instructions.

Bonds

If the school district has outstanding bond issues, there are additional filing requirements. The district should consult its bond counsel or the [U.S. Securities Exchange Commission Municipal Markets](#) section for those filing requirements.

7.3.6.2 Noncompliance

In the event that a school district does not submit an annual financial and compliance report to TEA within the prescribed period or if the submitted report is not properly prepared, TEA will notify the school district's superintendent that the school district has not complied with the requirement. TEA may also conduct a special accreditation investigation of the district's financial accounting practices and state and federal program requirements. Based on the results of this special investigation, the district's accreditation rating may be lowered (Texas Education Code 39.057).

7.3.6.3 Publication in a Newspaper

The president of the school district's board of trustees must submit audited financial information to a newspaper for publication (Local Government Code §140.006). The

chosen newspaper must be one that is widely circulated within the boundaries of the school district. The school district should submit the following:

- Exhibit C 2 from the annual financial and compliance report (Statement of Revenues, Expenditures and Change in Fund Balance, Governmental Funds)

The financial information must be published no later than 150 days after the close of the fiscal year.

7.3.7 State Compensatory Education Audit

The risk assessment system described in Module 9, Compensatory Education Guidelines, implements one component of the electronic reporting and auditing system, in accordance with House Bill 3459, 78th Legislature (2003). The electronic reporting and audit system primarily uses information and data currently submitted through the Public Education Information Management System (PEIMS) and other reporting systems. These traditional data and reporting requirements will be supplemented by four types of electronic documents that will be reported electronically. These four electronic documents for the previous school year, which explain various strategies for state compensatory education programs that are associated with data that has historically been reported through PEIMS, are district and campus improvement plans from school districts, instructional plans from charter schools, and local evaluations by school districts and charter schools of state compensatory education strategies, activities and programs.

See Module 9, State Compensatory Education, for additional information on filing requirements.

7.3.8 Student Dropout and Leaver Audit

The requirements of Texas Education Code (TEC) §39.055, Annual Audit of Dropout Records Report were repealed during the 78th Texas Legislative Session.

7.3.9 Other District Reports

HB 3041, 81st regular Legislature, added TEC 7.037, which requires TEA to develop and maintain a comprehensive schedule of reporting requirements generally imposed by TEA or

~~any state agency or entity to the extent possible. This information has been captured in a District Reporting Schedule on the Reports web page.~~

~~Due dates, requirements and contacts are listed for each report in the District Reporting Schedule.~~

~~Each year, a school district should review the reports in the District Reporting Schedule and perform the following:~~

- ~~• Determine which reports listed in the District Reporting Schedule apply to the school district~~
- ~~• Identify and notify the responsible staff member~~
- ~~• Provide responsible staff members the pertinent information in the District Reporting Schedule~~
- ~~• Verify that the required information is available within the school district or make provisions for capture of the information~~
- ~~• Determine due dates for required reports~~

~~Some reports can be submitted to TEA online or through other electronic means rather than through paper forms. TEA encourages the submission of reports when possible.~~

~~The majority of reports found in the District Reporting Schedule are student-oriented reports. However, there are also reports for areas such as transportation and personnel. Few of the reports are of a financial nature. However, some reports include financial information as a component. Examples of such reports are:~~

- ~~• Superintendent Payment Disclosure Form~~
- ~~• Notification of Intent to Change the Fiscal Year Start Date to July 1~~

~~:~~

~~7.3.10 Electricity, Water, and Natural Gas Consumption~~

~~Government Code 2265.001 (originally Ch 2264 HB 3693 80th L that was renumbered as Ch 2265 SB1969 81st L) requires a school district responsible for payments for electric, water, or natural gas utility services to record in an electronic repository the district's metered amount of electricity, water, or natural gas consumed for which it is responsible to pay and the aggregate costs for those utility services. The district shall report the recorded information on a publicly accessible Internet website with an interface designed for ease of navigation if available, or at another publicly accessible location.~~

7.4 Records Management

An integral component of a school district's information management plan is the system used to manage its historical records. School district records provide valuable information such as:

- Information about a school district over time that enables the school district to make comparisons between years
- Information concerning the school district that is presented to the public and to other entities

The creation of a formal records management plan establishes explicit procedures for the handling of all information types, including that which a school district is legally required to retain, and information retained for management purposes.

7.4.1 Legal Requirements

The Texas State Legislature emphasized the importance of records maintenance and management with the passage of the Local Government Records Act (the "Act"). Section 201.2 of the Local Government Records Act states the following:

Recognizing that the citizens of the state have a right to expect, and the state has an obligation to foster, efficient and cost-effective government and recognizing the central importance of local government records in the lives of all citizens, the legislature finds that:

(1) the efficient management of local government records is necessary to the effective and economic operation of local and state government;

(2) the preservation of local government records of permanent value is necessary to provide the people of the state with resources concerning their history and to document their rights of citizenship and property;

~~(3) convenient access to advice and assistance based on well-established and professionally recognized records management techniques and practices is necessary to promote the establishment of sound records management programs in local governments, and the state can provide the assistance impartially and uniformly; and~~

~~(4) the establishment of uniform standards and procedures for the maintenance, preservation, microfilming, or other disposition of local government records is necessary to fulfill these important public purposes.~~

~~Additionally, the Act:~~

- ~~• “Declares local government records created or received in the transaction of official business” to be public property~~
- ~~• Establishes rules for the destruction of records~~
- ~~• Establishes rules for the management and preservation of records. These rules require:

 - ~~— All local governments to designate a records management officer~~
 - ~~— Establishment of a records management program~~
 - ~~— Creation of records control schedules~~~~
- ~~• Establishes rules for the microfilming and electronic storage of records~~

~~The State and Local Records Management Division of the Texas State Library is the agency designated to oversee the Act. The Texas State Library:~~

- ~~• Provides training on the Act~~
- ~~• Creates and updates record retention schedules applicable to local governments in general and to specific governmental groups. The schedules list the types of records applicable to local governments and the minimum required retention period~~
- ~~• Approves Record Control Schedules submitted by local governments~~

- Establishes rules related to the long term storage of records on microfilm and electronic media
- Publishes various publications, which identify changes in the Texas Administrative Code related to record keeping

7.4.2 Useful Publications

The Texas State Library publishes bulletins addressing various aspects of the Act. These bulletins are also available free of charge. They can be ordered by contacting the State and Local Records Management Division of the Texas State Library. Bulletins that may be useful resources to a school district, depending on its size and existing records management format, include:

- Local Government Bulletin A: *Microfilming Standards and Procedures*
- Local Government Bulletin B: *Electronic Records Standards and Procedures*
- Local Government Bulletin C: *Inventory and Scheduling Records* (provides guidelines for the inventory, appraisal and determination of the appropriate schedule for each record type)
- Local Government Bulletin D: *Local Government Records Act* (contains the text of the Local Government Records Act)

Local record retention schedules are also available through the State and Local Records Management Division of the Texas State Library. The schedules that a school district should have on hand are, at a minimum:

- Local Schedule GR, Records Common to All Governments
- Local Schedule SD, Records of Public School Districts

- ~~Local Schedule TX, Records of Property Taxation~~
- ~~Local Schedule EL, Records of Elections and Voter Registration~~
- ~~Local Schedule JC, Records of Public Junior Colleges~~

7.4.3 ~~Managing a School District's Records~~

~~Local Government Bulletin C, *Inventory and Scheduling Records*, from the Texas State Library provides detailed instructions for conducting a records inventory and using the inventory results as a basis for creating a records management plan. School districts will find this to be a useful method for managing all types of historical records including, but not limited to, those that must be retained according to legal requirements.~~

~~The objectives of a records management system as outlined in Local Government Bulletin C include:~~

- ~~Establishment of appropriate retention periods for all records~~
- ~~Determination of which records are active and should be retained in office space~~
- ~~Determination of which records are inactive and should be moved to storage, if possible~~
- ~~Determination of which records can be destroyed because they have served their usefulness~~
- ~~Identification of confidential or sensitive records that need security measures to restrict access~~
- ~~Identification of essential records that require backup protection~~
- ~~Compliance with legal requirements~~

7.4.3.1 Records Retention

The local record retention schedules published by the Texas State Library specify the legal retention periods for the records listed in each schedule. A school district may have records that are not listed on these schedules but are retained because they have administrative value. A school district should include these records in its records management plan and establish a retention period for each record type.

Although the legal retention period may have expired for a record, the record may not be destroyed if one of the following exists:

- The subject matter of the record is known to be in litigation
- The record is subject to a pending request for disclosure under the Open Records Act
- There is an outstanding request to inspect and review the record under the federal Family Educational Rights and Privacy Act
- The record is subject to a pending audit by a federal or state granting agency or subgrantor agency
- Questions remain unresolved from a conducted audit until audit findings are solved

7.4.3.2 Records Identification and Storage

An important part of a records management plan is the identification of records that at present exist in the school district. Once the records are identified and the school district has determined which records are to be legally retained, the school district can determine the best format for the storage of the records. Information that must be retained can be stored in a variety of formats:

- Paper
- Computer

- Microfiche
- Various forms of electronic or magnetic media

Records that have a legal retention requirement must be maintained in accordance with established regulations. Storage in paper format is acceptable, and records stored on microfiche must comply with the requirements established in the Texas State Library's Local Government Bulletin A, *Microfilming Standards and Procedures*. Records stored on electronic or magnetic media must follow the requirements established in Local Government Bulletin B, *Electronic Records Standards and Procedures*.

If office space is limited, a school district should categorize records as active or inactive. Active records are records that are current or accessed frequently. Inactive records are records that a school district does not expect to access or expects to access infrequently. Inactive records can be moved to a storage location. However, a schedule should be maintained that identifies all records in storage and their location.

7.4.3.3 Destruction of Records

The Texas Government Records Act establishes specific rules for the destruction of records. Someone knowingly or intentionally violating these rules violates the law. Therefore, school district staff should identify records that are affected by the Act and the appropriate methods of disposal for them.

According to Section 202.001 of the Texas Government Records Act (Local Government Code 202.001), records may be destroyed if:

- The record is listed on a records control schedule accepted for filing by the Texas State Library and Archives Commission (the Commission) and its retention period has expired or it has been microfilmed or stored electronically in accordance with established requirements
- The record appears on a list of obsolete records approved by the Commission
- A destruction request is filed with and approved by the Commission (for a record not listed on an approved control schedule)

Additionally, other records may be destroyed if they meet the following requirements:

- The record destruction or obliteration is directed by an expunction order issued by a district court pursuant to state law
- The record is defined as exempt from scheduling or filing requirements by rules adopted by the Commission or listed as exempt in a records retention schedule issued by the Commission

Generally, records may be destroyed by burning, shredding, pulping, burial in a landfill or by sale or donation for recycling purposes. However, the following exceptions exist:

- Records to which public access is restricted under Chapter 552, Government Code, or other state law may be destroyed only by burning, pulping or shredding
- A school district that sells or donates records for recycling purposes must establish procedures for ensuring that the records are rendered unrecognizable as local government records by the recycler
- The commission may approve other methods of destruction that render the records unrecognizable as local government records

7.4.3.4 Confidential Records

Certain records are deemed confidential based on the Texas Open Records Act. A school district should include in its information management plan a strategy for limiting access to confidential records. A school district should identify to its staff records that are confidential and identify the appropriate responses to requests for information from the public and other staff. See the Access to Data section of this module for additional information about the Open Records Act.

7.4.3.5 Protection of Essential Records

The process of identifying, analyzing and appraising a school district's records should include the identification of records that are considered essential or vital to the operations of the district. These records must be protected by adequate backup procedures. In the

~~event of a disaster, the backup copies of the records should then be available to continue operations. The school district should have a comprehensive disaster recovery plan which may include secure storage and protection for backup tapes, diskettes or records stored in other formats. Typically this plan would include an off site storage facility.~~

~~7.4.3.6 Compliance with Legal Requirements~~

~~A school district should be familiar with all of the rules and regulations that may be imposed by a granting agency. Rules regarding records maintenance should be incorporated into the school district's records management plan.~~

List of Acronyms

~~ACH—Automated Clearing House~~

~~AP—Associated Press~~

~~AEIS—Academic Excellence Indicator System~~

~~DBMS—Database Management System~~

~~E-Mail—Electronic Mail~~

~~EEOC—Equal Employment Opportunity Commission~~

~~ESC—Education Service Center~~

~~ESEA—Elementary and Secondary Education Act~~

~~ESL—English as Second Language~~

~~ESY—Extended School Year (under IDEA)~~

~~FAX—Facsimile~~

~~GAAP—Generally Accepted Accounting Principles~~

~~GASB—Governmental Accounting Standards Board~~

~~ID—Identification~~

~~IRS—Internal Revenue Service~~

~~LAN—Local Area Network~~

~~LCD—Liquid Crystal Display~~

~~OEYP—Optional Extended Year Program~~

~~PBM—Performance based monitoring~~

~~PC—Personal Computer~~

~~PEIMS—Public Education Information Management System~~

~~PERT—Project Evaluation and Resource Tracking Charts~~

~~PET—PID Enrollment Tracking System~~

~~PID—Personal Identification Database~~

~~RDBMS—Relational Database Management System~~

~~SAS—Standard Application System~~

~~SFSF—State Fiscal Stabilization Fund (Fund 266)~~

~~TEASE—TEA Secure Environment~~

~~TEC—Texas Education Code~~

~~UPI—United Press International~~

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Index

—A—

Academic Excellence Indicators System (AEIS)

PEIMS, 61

Access to data

confidential information, 99

financial information management plan, 18–20

limitations, 18–20

Open Records Act, 19, 20, 99

Accounts payable

software, 28–30

Accounts receivable

software, 30–31

Active records, 98

Annual financial report

deadline for submission, 88

noncompliance with reporting requirements, 89

publication in newspaper, 89

submission requirements for, 88

—B—

Budget data

grant reporting, 83–87

PEIMS reporting, 74–76, 68–71

Budgeting

software, 31

Bulletin boards, 49

—C—

Capital outlay

grant reporting, 87

Client/Server, 26

Column Integrity Rule

DBMS, 46

Computer format-
records, 97–98

Computers

basic principles, 50–52

build vs. buy decision, 54–57

financial management software, 27–42

hardware, 24–104

implementation-related issues, 27–57

in-house vs. outsourcing decision, 52–54

office productivity software, 27, 42–50

operating systems, 24

peripherals, 24

platforms, 24–26

software, 27–50

types, 24–26

Confidential records, 99

—D—

Data access

confidential information, 99

financial information management plan, 18–20

Open records Act, 20

Open Records Act, 99

Data analysis

information management plan, 15–16

Data collection

actual financial data for PEIMS, 71–72

budget data for PEIMS, 68–71

checklists, 12–13

data sources for information management plan, 5

Gantt charts, 9–11

information flow diagrams, 14–15

information management plan, 5–15

PEIMS information, 67–72

PERT charts, 10

- resource aids, 9–11
 - timelines, 7–9
 - Data integrity
 - DBMS, 46
 - Data requirements
 - information management plan, 4
 - Database Management system (DBMS), 44–47
 - Desktop publishing, 47
 - Destruction of records, 98–99
 - Disaster planning
 - records management, 100
 - Domain Integrity Rule
 - DBMS, 46
- E—
- Editing of PEIMS information, 66, 67, 73–74, 80
 - Education Service Centers (ESC)
 - PEIMS information, 65–67
 - Electronic bulletin boards, 49
 - Electronic formats
 - records, 97–98
 - Electronic mail (E-Mail), 49
 - Electronic Records Standards and Procedures*, 97–98, 98
 - E-mail (electronic mail), 49
 - Encumbrance accounting
 - grant reporting, 87
 - Entity Integrity Rule
 - DBMS, 46
 - Expenditures/expenses
 - grant reporting, 83–87
 - Extension requests
 - PEIMS submissions, 79
- F—
- Fatal edits
 - TEA PEIMS Editor, 73
 - Federal financial assistance (FFA)
 - reporting requirements, 83–87
 - roles and responsibilities, 81–96
 - Financial data
 - grant reporting, 83–87
 - PEIMS, 71–72, 76–78
 - review for PEIMS, 76–78
 - Financial management software, 27–42
 - Fixed assets
 - software, 32–33
 - Flat files
 - DBMS, 44
- G—
- Gantt charts, 9–11
 - General ledger
 - software, 33–35
 - Grants
 - active project reporting, 84–86
 - application writing, 82, 83
 - reporting requirements, 83–87
 - roles and responsibilities, 81–96
 - Graphics software, 44
- H—
- Hardware
 - definition, 24
 - operating systems, 24
 - peripherals, 24
 - platforms, 23–26
 - House Bill (HB) 72, 60
- I—
- Inactive records, 98
 - Information flow diagrams, 14–15
 - Information management plan
 - access to data, 18–20
 - data analysis, 15–16
 - data collection, 5–15
 - data requirements, 4

- data sources, 5
 - elements, 3
 - historical data, 17–18
 - internal control, 57–59
 - personnel involved, 20–23
 - reporting of data, 16–17
 - staff qualifications and training, 22–23
 - technology, 23–104
 - training, 22–23
- Integrity rules**
- DBMS, 46–47
- Internal control**
- information management plan, 57–59
- Internal Revenue Service (IRS)**
- W-2 forms, 7–8
- Inventorizing and Scheduling Records, 95*
- **K** —
- Key field**
- DBMS, 45
- **L** —
- Legislation**
- House Bill (HB) 72, 60
 - Local Government Records Act, 17, 93–95, 95
 - Open Records Act, 20, 99
- Local Government Records Act, 17, 93–95, 95
- Local grants**
- reporting requirements, 83–87
 - roles and responsibilities, 81–96
- Local Record, 95*
- **M** —
- Mainframes, 24, 26**
- Media**
- publication of annual financial report in newspaper, 89
- Microfiche, 98**
- Microfilming Standards and Procedures, 95, 98*
- Minicomputers, 25, 26**
- **N** —
- News and bulletin boards, 49**
- **O** —
- Office productivity software, 27, 42–50**
- Online Resource Guide, 49–50*
- Open Records Act, 20, 99**
- Operating systems, 24**
- **P** —
- Paper format**
- records, 97
- Payroll**
- software, 35–38
- Payroll costs**
- grant reporting, 86–87
- PCs (personal computers), 25, 26
- PEIMS Data Standards, 2, 6, 9, 61, 72, 74, 79*
- PEIMS database, 67
- PEIMS Editor, 67, 73–74
- PEIMS format file, 73
- PEIMS information**
- actual financial data, 71–72, 76–78
 - benefits, 60
 - budget data, 68–71, 74–76
 - coordinator for, 21, 65
 - data analysis, 16
 - data collection, 67–72
 - dates and deadlines for submission, 68, 78, 79
 - editing and testing for PEIMS reporting, 72–78

- Education Service Center—
 - responsibilities, 65–67, 78–
 - examples of usage, 61–
 - extension requests, 79
 - legislative mandate, 59–60
 - local tests, 72
 - manual, 61
 - overview, 59–63
 - reporting, 72–80
 - resubmissions, 79
 - roles and responsibilities, 63–67–
 - school district responsibilities, 63–65–
 - submission, 62–63, 68, 78–80
 - submission one, 68
 - submission three, 68
 - submission two, 68
 - TEA PEIMS Editor, 67, 73–74
 - TEA responsibilities, 67, 78–80
 - training, 6, 65
 - PEIMS snapshot date, 68–72–
 - Peripherals, 24
 - Personal computers (PCs), 25, 26–
 - Personnel
 - access to personnel information, 19
 - grant reporting for personnel costs, 86–87
 - information management plan, 20–23
 - PEIMS coordinator, 65
 - software, 38–42
 - PERT (project evaluation and resource-tracking) charts, 10
 - Platforms, 23–26
 - Presentation and graphics software, 44–
 - Primary Key Integrity Rule, 46
 - Public information—
 - definition, 20
 - Public records—
 - access, 20
 - definition, 20
- R—
- Records management
 - active versus inactive records, 98
 - compliance with legal requirements, 100
 - confidential records, 99–
 - destruction of records, 98–99–
 - formats of records, 97–98–
 - historical records management for financial information management plan, 17–18
 - legal requirements, 93–95–
 - managing a school district's records, 96
 - objectives, 96
 - Open Records Act, 20, 99–
 - protection of essential records, 99
 - records identification and storage, 97–98
 - records retention, 97
 - records retention schedules, 95, 97–
 - Records retention
 - schedules, 95, 97
 - Referential Integrity Rule, 46–
 - Relational databases, 45–
 - Reporting
 - active project reporting for grants, 84–86
 - annual financial report, 87–89–
 - external reporting of data from information management system, 17–
 - grant reporting, 80–87
 - internal reporting of data from information management system, 17–
 - PEIMS reporting, 72–80
 - Resource Aids, 9
- S—
- Scheduling
 - data collection for information management plan, 7–9
 - records retention, 95, 97–
 - School districts
 - PEIMS responsibilities, 63–65
 - Software
 - accounts payable software, 28–30

~~accounts receivable software, 30–31~~
~~budgeting software, 31~~
~~database software, 44–47~~
~~desktop publishing, 47~~
~~electronic mail (E-mail), 49~~
~~financial management software, 27–42~~
~~fixed assets software, 32–33~~
~~general ledger software, 33–35~~
~~graphics software, 44~~
~~news and bulletin boards, 49~~
~~office productivity software, 27, 42–50~~
~~*Online Resource Guide*, 49–50~~
~~payroll software, 35–38~~
~~personnel software, 38–42~~
~~presentation and graphics software, 44~~
~~school district software applications, 27~~
~~spreadsheet software, 43~~
~~word processing software, 42~~

~~Special warning edits~~
~~TEA PEIMS Editor, 73~~

~~Spreadsheet software, 43~~

~~Standard Application System (SAS) packets, 2~~

~~Superintendent~~
~~PEIMS information approval by, 64, 66~~

T

~~*TEA PEIMS Edit System Manual*, 74~~
~~TEA PEIMS Editor, 66, 73–74, 80~~

~~Testing~~
~~PEIMS reporting, 73–74~~

~~Texas Education Agency (TEA)~~
~~annual financial report submitted to, 88~~
~~PEIMS data used by, 61~~
~~PEIMS responsibilities, 67, 78–80~~

~~Texas Government Code~~
~~Texas Open Records Act, 20~~

~~Texas Open Records Act, 20~~

~~Texas State Library~~
~~State and Local Records Management Division, 95–96~~

~~Training~~
~~financial information management system, 22–23~~
~~PEIMS, 6, 65~~

U

~~User Defined Integrity Rule-DBMS, 46~~
~~utility services, 92~~

W

~~W-2 Form~~
~~timeline, 7–8, 8~~

~~Warning edits~~
~~TEA PEIMS Editor, 73~~

~~Word processing software, 42~~

~~Workstations, 25, 26]~~