

Brock Independent School District



Account Code Handbook FASRG Version 15.0

Revised August 2017

Prepared by Michael McSwain

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RESOURCES AVAILABLE

- Brock ISD Account Code Handbook
- TEA's web site: www.tea.state.tx.us
 - Go to School Finance Website
 - Go to School Financial Audits TEA Financial Accountability System Resource Guide (FASRG)
 - Go too FAR (Financial Accounting and Reporting)
 - **Remember to Add Favorites, Bookmark or Create Shortcut at this point!!!**
 - Go to 1.4 Account Codes

Note: Account code matrices can be found at:

http://www.tea.state.tx.us/index4.aspx?id=1222&menu_id=645&menu_id2=789

- Michael McSwain
 - mmcswain@bisd.us
 - 817-594-7642, x 12
- Traci Lewis, Accounts Payable
 - tlewis@bisd.us
 - 817-594-7642, x 11
- Glenda Fulmer, Payroll/PEIMS
 - gfulmer@bisd.us
 - 817-594-7642, x 15

THE ACCOUNT CODE STRUCTURE

A A A – B B – C C C C – D D – E E E – F – G G – H I I

A A A – Fund

B B – Function

C C C C – Object

D D – Sub-object (locally defined)

E E E – Organization

F – Fiscal Year Digit

G G – Program Intent Code

H – Local Option Code 3

I I – Local Option Code 4 & 5

FUND CODES (Used by Brock ISD)

School district accounting systems are organized and operated on a fund basis. A fund is an accounting entity with a self-balancing set of accounts recording financial resources and liabilities. A school district designates the fund's financial resources for a distinct purpose. The fund's purpose can be established by the state or federal government as well as the school district. The **R** by a fund indicates that the fund is required for reporting purposes ([PEIMS](#) and/or Annual Financial and Compliance Report) if such funds are applicable to the school district.

Fund	Fund Description
199	General Operating Fund
211	ESEA, Title I, Part A - Improving Basic Programs
240	National School Breakfast and Lunch Program
255	ESEA, Title II, Part A, Teacher and Principal Training and Recruiting
410	State Textbook Fund
513	Interest and Sinking/Debt Service
865	Student Activity Funds

100 - 600 GOVERNMENTAL FUND TYPES

Governmental fund types for Texas school districts consist of four governmental fund groups (General, Special Revenue, Capital Projects and Debt Service) that account for the acquisition, use and balances of expendable financial resources and related liabilities as required by law or rule.

R 199 General Fund

This classification must be used to account for funds in which the local governing board designates. The local governing board has wide discretion in their use as provided by law. This fund usually includes transactions as a result of revenues from local maintenance taxes, payments in lieu of taxes, foundation entitlements, State and County available and other Foundation School Program sources which are not identified on warrants for foundation entitlements.

200/300/400 SPECIAL REVENUE FUNDS

Special revenue funds are governmental funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

R 211 ESEA, Title I, Part A - Improving Basic Programs

This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content

standards and to meet the challenging State performance standards developed for all children.

℞ 240 National School Breakfast and Lunch Program

This fund classification is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA). The Food Service Fund is considered a Special Revenue Fund if it meets the following criteria:

- User fees are charged to supplement the National School Lunch Program (NSLP) reimbursement -- i.e., students are charged for meals.
- The General Fund subsidizes the Food Service Fund for all amounts required in excess of the NSLP reimbursements and user fees.
- The school district does not intend for the Food Service Fund to be self-sustaining.

This fund may have a fund balance not to exceed three months of food service operations, and such balances are to be used exclusively for allowable child nutrition program purposes.

℞ 255 ESEA, Title II, Part A – Teacher / Principal Training & Recruiting

This fund classification is to be used to provide financial assistance to LEAs to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement.

℞ 410 State Textbook Fund

This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the textbook allotment

500 DEBT SERVICE FUNDS

A debt service fund is a governmental fund, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund. Principal and interest payments for operating indebtedness including warrants, notes, and short-term lease-purchase agreements, are to be made from the fund for which the debt was incurred.

℞513 Debt Service Funds

This fund classification is used to combine all debt service funds for reporting. School districts are encouraged to use locally defined debt service funds (Fund Codes 511-598) to provide separate accountability for each type or issue of debt and convert these accounts to Fund 599 for PEIMS reporting.

860 AGENCY FUNDS

These funds are accounted for on the economic resources measurement focus and the accrual basis of accounting. These funds are held in a custodial capacity by a school district, and they consist of funds that are the property of students or others. Agency funds do not involve measurement of results of operations, and they have no fund equity, because assets are equal to liabilities.

Examples of agency funds include class funds that are the property of the students.

℞865 Student Activity Account (Not Reported to PEIMS)

This fund classification is used as an agency account for student “club” funds or “Class” funds.

FUNCTION CODES

A function represents a general operational area in a school district and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities is a function. The **R** by a function indicates that the function is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such funds are applicable to the school district.

Functions are grouped according to related activities in the following major areas/classes:

- 10** Instruction and Instructional-Related Services
- 20** Instructional and School Leadership
- 30** Support Services - Student (Pupil)
- 40** Administrative Support Services
- 50** Support Services - Non-Student Based
- 60** Ancillary Services
- 70** Debt Service
- 80** Capital Outlay
- 90** Intergovernmental Charges

Function Code	Function Description
11	Instruction
12	Instructional Resources and Media Services (Library)
13	Curriculum Development and Instructional Staff Development
21	Instructional Leadership
23	School Leadership
31	Guidance, Counseling and Evaluation Services
32	Social Work Services
33	Health Services
34	Student Transportation
35	Food Services
36	Extracurricular Activities
41	General Administration
51	Plant Maintenance and Operations
52	Security and Monitoring Services
53	Data Processing Services
61	Community Services
71	Debt Service
81	Facilities Acquisition and Construction
93	Intergovernmental

10 Instruction and Instructional-Related Services

This function code series is used for expenditures/expenses that:

- Provide direct interaction between staff and students to achieve learning
- Provide staff members with the appropriate resources to achieve the appropriate student learning outcomes through either materials or development

R11 Instruction

This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures / expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students.

Function 11 - Costs to Include:	Function 11 - Costs to Exclude:
Classroom teachers	Curriculum development (Function 13)
Teacher aids	Salaries or salary supplements related to
Graders	department heads (Function 13);
Staff working in the classroom on a dedicated	curriculum writers (Function 13);
basis	program directors (Function 21)
Adult basic education teachers	School leadership costs such as principals,
Substitute teachers (ALL instructional	assistant principals & their staff's
substitutes effective 2008-2009 fiscal year)	(Function 23)
Teachers that deliver instruction by television,	Salaries & expenditures (including
satellite, etc.	hardware/software maintenance) for PC
T1-IN services provided by education service	networks that include student and general
centers	administrative software, license fees and serve
Classes taught to students by education service	multiple functions (Function 53)
centers	Network managers for non-instructional
Special education instructional services,	computer networks (Function 53)
including speech, occupational and physical	Management Information Services (MIS)
therapy	directors (Function 53)
Upkeep and repairs to instructional materials	Salaries and expenditures for webmaster
and equipment in the classroom	(Function 53)
	Salaries and expenditures for technology
	network, data, or system security (Function 53)

<p>Instruction in health</p> <p>Field Trips</p> <p>Band instruments purchased by the school district or donated by band boosters or other groups</p> <p>Instructional computer networks, software, licensing fees, maintenance, supplies, staff and instructional computer lab teacher</p> <p>Network manager for instructional networks</p> <p>Technology coordinator for instructional networks</p> <p>Testing materials for tests developed and administered by teachers</p> <p>Salaries for instruction, including that portion of the salary for the regular school day that is for teaching physical education (P.E. equivalent) courses for credit when athletic activities are being practiced or are taking place</p> <p>Instructional supplies including but not limited to classroom supplies, <u>grade books</u>, <u>grade book software</u>, report cards, <u>student handbooks</u> and related costs</p> <p>Insurance for driver's education vehicles</p> <p><u>Graduation expenditures</u></p> <p>Pre/post employment physicals or drug testing for personnel classified in the function</p> <p>Purchase of vehicles for instructional purposes, including drivers education</p>	<p>Salaries and expenditures information technology developer, programmer, tester or systems analyst (Function 53)</p> <p>Supplies and services for upkeep and maintenance of buildings and grounds, including utilities (Function 51)</p> <p>Tuition for students attending classes in another school district because the resident school district does not offer certain grade levels (Function 99)</p> <p>Purchase of Weighted ADA (WADA) from either the state or other school districts according to chapter 41 of the Texas Education Code (Function 91)</p> <p>Testing materials for standardized tests (Function 31)</p> <p>Band uniforms (Function 36)</p> <p>Insurance on band instruments (Function 51)</p> <p>Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL, speech, debate, science competition, class sponsors, and/or student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)</p>
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R 12 Instructional Resources and Media Services (Libraries)

This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

Function 12 - Costs to Include:	Function 12 - Costs to Exclude:
<p>Librarians</p> <p>Library aides and assistants</p> <p>Media or resource center personnel who work in an audiovisual center, television studio or related work-study areas</p> <p>Substitute pay for library staff (ALL substitutes effective 2008-09 fiscal year)</p> <p>Selecting, preparing, cataloging and circulating books and other printed materials</p> <p>Planning the use of the library by students, teachers and other members of the instructional staff</p> <p>Building individuals ability in their use of library books and materials</p> <p>Selecting, preparing, maintaining and making available to members of the instructional staff equipment, films filmstrips, transparencies, tapes, TV programs, software, CD/DVDs and similar materials</p> <p>Planning, programming, writing and presenting educational programs or segments of programs by closed circuit or broadcast television</p> <p>Studio crews that record educational programs or segments of programs by closed circuit or broadcast television, including those for TI-IN</p> <p>Library books, films, video cassettes, CD/DVD disks, and other media that are maintained by a resource center or library</p> <p>Supplies for binding and repairing books or other media contained in the resource center</p> <p>Upkeep and repairs to media, library and resource center materials and equipment</p> <p>Media and Living Science services provided by an education service center</p>	<p>Encyclopedias and other reference books in the classroom (Function 11)</p> <p>Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</p> <p>Textbooks (Function 11)</p> <p>Teaching supplies used in the classroom (Function 11)</p> <p>Network manager for instructional networks (Function 53)</p> <p>Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)</p> <p>Staff who conduct in-service training on the use of technology (Function 13)</p> <p>Network manager for instructional networks (Function 53)</p> <p>Technology coordinator for instructional networks (Function 11)</p>

Pre/post employment physicals or drug testing for personnel classified in this function	
Purchase of vehicles for instructional resources and media purposes	

R13 Curriculum Development and Instructional Staff Development

This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include in-service training and other staff development for instructional or instructional-related personnel (Functions 11, 12, and 13) of the school district. This function also includes expenditures and expenses related to research and development activities that investigate, experiment, and/or follow-through with the development of new or modified instructional methods, techniques, procedures, services, etc.

Function 13 - Costs to Include:	Function 13 - Costs to Exclude:
Staff that research and develop innovative, new or modified instruction	Salaries of instructional staff when attending in-service training or staff development (Function 11 or 12, as applicable)
Fees for outside consultants conducting in-service training or staff development for instructional and instructional related staff	Substitute pay for instructional staff attending staff development or in-service training (Function 11)
Staff who prepare and/or conduct in-service training or staff development for instructional and instructional related staff (includes instructional technology)	Substitute pay for library staff attending staff development or in-service training (Function 12)
Curriculum coordinator (not responsible for supervising instructional staff)	Assistant/Deputy Superintendent(s) for Instruction (Function 21)
Subject area or grade level department heads and related support staff	Instructional supervisors (Function 21)
Assistant/Deputy Superintendent(s) for Curriculum	Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)
Travel and subsistence for instructional and instructional related staff to attend in-service or staff development meetings	In-service training or staff development for staff that are not classified in functions 11, 12 or 13 (use appropriate function)
Tuition and fees paid by the school for instructional staff to attend college for additional hours of credit	Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and/or student organization sponsors. This includes costs

Supplies, materials and equipment for curriculum development or in-service training	associated with additional days employed, reduction of class load, length of day, etc. (Function 36)
Upkeep and repairs to equipment used for curriculum development or in-service training	Technology coordinator for instructional networks (Function 11)
Paid sabbatical leaves for instructional staff	
Staff development or in-service training provided by an education service center	
Pre/post employment physicals or drug testing for personnel classified in this function	
Purchase of vehicles for staff development or curriculum development purposes	

20 Instructional and School Leadership

This function code series is used for expenditures that relate to the managing, directing, supervising and leadership of staff who are providing either instructional or instructional-related services. This function code series also includes the general management and leadership of a school campus.

21 Instructional Leadership

This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services.

Function 21 - Costs to Include:	Function 21 - Costs to Exclude:
Instructional supervisors	Principals, assistant principals and related staff (Function 23)
Special population or educational program coordinators or directors (Chapter 1, Special Education, Career and Technical Education, etc.) and related support staff	Staff members who perform accounting, personnel, or other administrative functions (Function 41)
Upkeep and repairs to materials and equipment related to instructional leadership	Staff development and in-service training personnel (Function 13)
Assistant/Deputy Superintendent(s) for Instruction	Assistant/Deputy Superintendent(s) for Curriculum (Function 13)
Pre/post employment physicals or drug testing for personnel classified in this function	Curriculum coordinator not responsible for supervising instructional staff (Function 13)

Purchase of vehicles for instructional leadership purposes	Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)
Purchase of vehicles for instructional leadership purposes	Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

R 23 School Leadership

This function is used for expenditures/expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they:

- Supervise all operations of the campus
- Evaluate staff members of the campus
- Assign duties to staff members maintaining the records of the students on the campus

Function 23 - Costs to Include:	Function 23 - Costs to Exclude:
Principals, assistant principals and related staff	Staff who compile superintendent’s annual report (Function 41)
Staff to record, compile and report pupil attendance data, such as attendance databases, including enrollment records	Networked microcomputers, minicomputers, or mainframe computers that are used for multiple functions -- e.g., general administration in conjunction with school leadership (Function 53)
Campus staff that maintain principal’s activity or student activity funds	Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)
All expenditures related to teacher appraisal (even if the appraisal is conducted by a teacher peer group)	Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL, speech, debate, science competition, class sponsors, or student class sponsors, or student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)
Upkeep and repairs to equipment related to school leadership	
Microcomputers that are used exclusively by the school leadership staff, whether networked or stand alone	
Purchase of vehicles for school leadership purposes	

Pre/post employment physicals or drug testing for personnel classified in this function	
Design of <u>campus improvement plans</u>	

30 Student Support Services

This function code series is used for expenditures/expenses that directly support students.

R 31 Guidance, Counseling and Evaluation Services

This function is used for expenditures/expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

Function 31 - Costs to Include:	Function 31 - Costs to Exclude:
Counselors and related staff, including Career and Technical or occupational counselors	Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)
Staff who evaluate student performance using assessment instruments	Costs for providing physical health services to students (Function 33)
Mental health screening	Testing materials for student tests developed and administered by teachers (Function 11)
Psychologists	
Psychiatrists	
Diagnosticians	
Assistant/Deputy Superintendent(s) for Guidance and Counseling	
Student appraisal services	
Maintaining information on home and family background, standardized test results and school performance	
Maintaining information on course of study for each student	
Placement services	
Testing materials for standardized test	

Contracted testing services for standardized tests	
Student/parent counseling	
Upkeep and repairs to equipment related to guidance and counseling services	
Purchase of vehicles for guidance and counseling personnel	
Supplies for guidance, counseling and evaluation services	
Pre/post employment physicals or drug testing for personnel classified in this function	

R 32 Social Work Services

This function is used for expenditures/expenses that are directly and exclusively used for activities such as:

- Investigating and diagnosing student social needs arising out of the home, school or community
- Casework and group work services for the child, parent or both
- Interpreting the social needs of students for other staff members
- Promoting modification of the circumstances surrounding the individual student which are related to his or her social needs. (This includes referrals to and interaction with other governmental agencies.)

Function 32 - Costs to Include:	Function 32 - Costs to Exclude:
Truant/attendance officers	Staff that record and compile student attendance -- e.g., attendance databases (Function 23)
Personnel transferring migrant student records	
Social workers	Staff that record and compile superintendent's report on attendance (Function 41)
Assistant/Deputy Superintendent(s) for Social Services	Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)
Purchase of vehicles for social work services	Parent education/involvement liaison or coordinator (Function 61)
Upkeep and repairs to materials and equipment related to social work services	Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science
Supplies for social work services	

Pre/post employment physicals or drug testing for personnel classified in this function	competition, class sponsors, and/or student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)
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R 33 Health Services

This function is used for expenditures/expenses that are directly and exclusively used for providing physical health services to students. This includes activities that provide students with appropriate medical, dental and nursing services.

Function 33 - Costs to Include:	Function 33 - Costs to Exclude:
School physicians (including ophthalmologists), dentists, optometrists, nurses and nurses' aides that are used to maintain the health of students or provide health services for the well-being of the students	Medical and health supplies to be used for athletics(Function 36; Program Intent Code 91)
Contracted medical services including doctor visits, dental visits, vision services and nurses services	Instruction in health (Function 11)
Staff and student inoculations	Speech, health, physical and occupational therapy to assist special education students in the learning process (Function 11)
Medical and health supplies for the use of students to assist in health care	Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)
Medicaid administrative expenditures	Pre/post employment physicals or drug testing for personnel classified in other functions (charge to appropriate function)
Student physical health screening and referral	Medical and health supplies to be used for athletics (Function 36)
Upkeep and repairs to materials and equipment related to health services	Physical examinations for purposes of athletics (Function 36)
Pre/post employment physicals or drug testing for personnel classified in this function	
Industrial nurses	
Purchase of vehicles for health services	

R 34 Student (Pupil) Transportation

This function is used for expenditures/expenses that are incurred for transporting students to and from school.

Function 34 - Costs to Include:	Function 34 - Costs to Exclude:
<p>Transportation specifically for students that participate in special programs as defined in program intent codes -- e.g., Services to Students with Disabilities (Special Education), Career and Technical, etc. Include the appropriate program intent code when applicable</p> <p>Transportation supervisors, directors, bus drivers and bus maintenance personnel</p> <p>Fuel, tires, etc. for buses</p> <p>Contracted repair of buses</p> <p>Bus driver training and certification</p> <p>Fleet insurance for buses</p> <p>Bonding expenditures/expenses for bus drivers</p> <p>Assistant/Deputy Superintendent(s) for Transportation</p> <p>Pre/post employment physicals or drug testing for personnel classified in this function</p> <p>Initial purchase of school buses</p>	<p>Field trips (Function 11)</p> <p>Student organization trips -- e.g., FFA, National Honor Society (Function 36)</p> <p>Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)</p> <p>Financing costs -- e.g. principal and interest for acquisition of buses (Function 71)</p> <p>Principal and interest on school bus loans/capital leases (Function 71)</p> <p>Vehicles other than those used for student transportation (charge to appropriate function)</p>

R 35 Food Services

This function is used for food service operation expenditures/expenses, including the cost of food, labor, and other expenditures/expenses necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures/expenses are used directly and exclusively for supervision and maintenance of a food service operation.

Function 35 - Costs to Include:	Function 35 - Costs to Exclude:
<p>Food service supervisors or directors and related staff</p> <p>Cooks</p> <p>Snack bar staff</p>	<p>Food purchases to instruct students on food preparation (Function 11)</p> <p>Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</p>

<p>Food purchases</p> <p>Non-food purchases such as plates, silverware, napkins, etc. essential to providing food services to students</p> <p>Commodities</p> <p>Purchase of vehicles and other transportation costs for the purpose of transporting food from central locations to satellite locations</p> <p>Purchase of food service equipment (Contact School Meals Programs at the Texas Department of Agriculture for clarification regarding equipment that is eligible under the food service program)</p> <p>Pre/post employment physicals or drug testing for personnel classified in this function</p>	<p>Concession stands at athletic events (Function 36)</p> <p>Snacks, food and drinks for resale in an activity fund (Function 36)</p>
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36 Extracurricular Activities

This function is used for expenditures/expenses for school-sponsored activities outside of the school day. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting.

Extracurricular activities include athletics and other activities that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Other kinds of related activities are included (such as drill team, pep squad and cheerleading, University Interscholastic League competition such as one-act plays, speech, debate, band, Future Farmers of America (FFA), National Honor Society, etc.).

If the school district has activity funds, the goods purchased for resale are to be classified in this function, with the gross sale of goods recorded in Revenue Object Code 5755.

Function 36 - Costs to Include:	Function 36 - Costs to Exclude:
<p>Athletic salary supplements paid exclusively for coaching, directing or sponsoring extracurricular athletics, drill team, pep squad or cheerleaders (use Program Intent Code 91)</p> <p>Athletic Directors/assistants and trainers (use Program Intent Code 91)</p>	<p>Salaries for instruction, including that portion of the salary for the regular school day that is for teaching physical education (P.E. equivalent) courses for credit when athletic activities are being practiced or are taking place (Function 11)</p>

<p>Expenditures/expenses for insurance to cover student injuries that take place while participating in athletics (use Program Intent Code 91)</p> <p>Physical examinations for purposes of athletics (use Program Intent Code 91)</p> <p>Medical and health supplies to be used for athletics (use Program Intent Code 91)</p> <p>Athletic supplies and equipment, including, uniforms, etc. (use Program Intent Code 91)</p> <p>Game officials (use Program Intent Code 91)</p> <p>Travel for coaches, trainers, sponsors, and students including meals and lodging (use Program Intent Code 91)</p> <p>Travel for band director, sponsors of debate, science competition, etc. and students including meals and lodging for student competition and extracurricular activities (use Program Intent Code 99)</p> <p>Gatekeepers, timers, scorekeepers at athletic events (use Program Intent 91)</p> <p>Additional costs associated with serving as band directors, sponsors for UIL speech, debate, science competition, etc., class sponsors, student organization sponsors -- e.g., Future Farmers of America, National Honor Society, etc. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (use Program Intent Code 99)</p> <p>Band uniforms (use Program Intent Code 99)</p> <p>Items (food, drinks, pencils, pens, paper, etc.) for resale in an activity fund (use Program Intent Code 99)</p> <p>Pre/post employment physicals or drug testing for personnel classified in this function</p> <p>Purchase of vehicles for curricular/ extracurricular purposes</p>	<p>Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</p> <p>Property insurance for band uniforms, instruments and other equipment (Function 51)</p> <p>Band instruments purchased by the school district or donated by band boosters or other groups (Function 11)</p> <p>Security for cocurricular / extracurricular events (Function 52)</p> <p>Property insurance for athletic uniforms and equipment (Function 51)</p>
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40 Administrative Support Services

A function code series for the overall general administrative support services of the school district.

41 General Administration

This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district.

Program Intent Code 99 is to be used for all expenditures for Function 41. The organization codes specified in the 700 organization code group are the only organization codes to be used with Function 41 costs and may not be used in any other function, other than specific costs in Function 53 (Data Processing) that relate to the functions of the business office.

Function 41 - Costs to Include:	Function 41 - Costs to Exclude:
<p>Expenditures/expenses for board of trustees, including travel, training and legal fees</p> <p>Salary of chief officer of the school district -- e.g., superintendent while performing administrative duties directly related to the superintendency</p> <p>Other salaries and expenditures/expenses related to the office of the superintendent</p> <p>Salaries and expenditures/expenses related to budgeting, accounting and fiscal affairs, including payroll and internal auditing expenditures / expenses, property accounting (capital assets), inventory and purchasing</p> <p>Salaries and expenditures/expenses related to human resources (personnel services)</p> <p>Salaries and expenditures/expenses related to tax office services for the school district</p> <p>Salaries and expenditures/expenses related to textbook custodian</p>	<p>Portion of superintendent's salary associated with other duties such as instruction, campus leadership and support services (charge to appropriate function)</p> <p>Incremental costs of tax collection due to purchase of Weighted Average Daily Attendance (WADA) from either the state or other school districts (Function 92)</p> <p>Building and property insurance (Function 51)</p> <p>Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</p> <p>Salaries and expenditures/expenses related to a warehouse operation (Function 51)</p> <p>Salaries and expenditures/ expenses related to personal computer networks, minicomputers and mainframes that include student and general administrative software and serve multiple functions (Function 53)</p>

<p>Salaries and expenditures/expenses related to support services for aggregating attendance reports to superintendent's report</p> <p>Salaries and/or other expenditures/expenses associated with legal and risk management issues, including analysis of tax value limitation agreements</p> <p>Stand alone or networked computers used primarily by Function 41 personnel for administrative purposes</p> <p>Salaries and expenditures/expenses associated with planning and research</p> <p>Salaries and expenditures/expenses associated with community/public relations</p> <p>Vehicles (including acquisition, maintenance and supplies) used for administrative personnel</p> <p>Expenditures/expenses for bonding administrative personnel</p> <p>Costs associated with records management</p> <p>Insurance for administrative automobiles</p> <p>Purchase of vehicles for administrative staff</p> <p>Liability insurance for board of trustees and administrative personnel</p> <p>Design of <u>district improvement plan</u></p> <p>Pre/post employment physicals or drug testing for personnel classified in this function</p> <p>Fees, associated travel, and other related costs for the appraisal of property and the collection of taxes when no other governmental entities are involved</p> <p>Amounts paid to other governmental entities such as county appraisal districts for costs related to the collection of taxes</p> <p>Amounts paid for monitors, conservators or management teams required by TEA</p>	<p>Management Information Services (MIS) directors (Function 53)</p> <p>Delinquent tax attorney fees (use liability object code account 2110, Accounts Payable)</p> <p>Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property (Function 99)</p>
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50 Support Services - Non-Student Based

This function code series is used for expenditures/expenses that are used for school district support services.

51 Facilities Maintenance and Operations

This function is used for expenditures/expenses for activities to keep the facilities and grounds open, clean, comfortable and in effective working condition and state of repair, and insured. This function is used to record expenditures/expenses for the maintenance and operation of the physical facilities and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services.

Function 51 - Costs to Include:	Function 51 - Costs to Exclude:
<p>Salaries and other expenditures/expenses for custodian services</p> <p>Salaries and other expenditures/expenses for building and appliance maintenance</p> <p>Salaries and other expenditures/expenses for property/casualty insurance</p> <p>Supervisors, Directors, Assistant/Deputy Superintendents for facilities maintenance and operation</p> <p>Premiums for blanket casualty insurance for physical facilities, including food service operations</p> <p>Property insurance for band instruments, uniforms and other equipment</p> <p>Property insurance for athletic uniforms and other athletic equipment</p> <p>Acquisition of supplies and contracted maintenance for vehicles used for facilities maintenance and operation, including food service operations</p> <p>Utilities for the entire school district, including food service operations</p>	<p>Acquisition or purchase of land and/or buildings (Function 81)</p> <p>Remodeling or construction of buildings (Function 81)</p> <p>Major improvement to sites (Function 81)</p> <p>Initial installation or extension of service systems or other equipment (Function 81)</p> <p>Security and monitoring expenditures (Function 52)</p>

Salaries and expenditures/expenses related to a warehouse operation	
Pre/post employment physicals or drug testing for personnel classified in this function	
Security systems that are part of a smoke detector system	
Vehicles purchased for facilities maintenance and operation	

R52 Security and Monitoring Services

This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.

Function 52 - Costs to Include:	Function 52 - Costs to Exclude:
Security guards	Security systems that are part of a smoke detector system (Function 51)
Hall monitors for security purposes	Truant officers (Function 32)
School bus security monitors	Social workers (Function 32)
School crossing guards	Parent education/involvement liaison or coordinator (Function 61)
Campus police	School bus aides for special education (Function 11)
Security at school-sponsored events, including cocurricular/extracurricular events	
Security vehicles for personnel assigned to this functional area	
Supplies, equipment and contracted services for the safekeeping of students and staff, including metal detectors, drug dogs, surveillance devices, etc.	
Pre/post employment physicals or drug testing for personnel classified in this function	

R53 Data Processing Services

This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of Function 53 costs are costs for computer facility

management; computer processing; systems development; analysis of workflows, processes and requirements; coding, testing, debugging and documentation; systems integration; design of applications supporting information technology infrastructure; maintenance of programs; maintenance of networks; and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include student accounting, financial accounting and human resources/personnel. Personal Computers (PC's) that are stand alone are to be charged to the appropriate function. Peripherals including terminals and printers are to be charged to the appropriate function. Costs associated with mainframe, minicomputers, and servers and networked or standalone microcomputers that provide services to multiple functions are to be recorded here.

Function 53 - Costs to Include:	Function 53 - Costs to Exclude:
<p>Salaries and expenditures/expenses (including hardware/software maintenance) for PC networks that include student and general administrative software, license fees and serve multiple functions</p> <p>Network managers for non-instructional computer networks</p> <p>Salaries and expenditures/expenses (including hardware/software maintenance) for mini-computers that include student and general administrative software and serve multiple functions</p> <p>Salaries and expenditures/expenses (including hardware/ software development and maintenance) for mainframe computers that include student and general administrative software and serve multiple functions</p> <p>Management Information Services (MIS) directors</p> <p>Salaries and expenditures/expenses for webmaster (excluding costs attributable to instructional settings)</p> <p>Salaries and expenditures/expenses for technology network, data, or system security (excluding costs attributable to instructional settings)</p> <p>Salaries and expenditures/expenses information technology developer, programmer, tester, or</p>	<p>Stand alone or networked computers used by a specific functional area (Charge to appropriate function)</p> <p>Instructional computer networks, software, licensing fees, maintenance, supplies, staff and instructional computer lab teacher (Function 11)</p> <p>Instructional Technology Coordinator (Function 11)</p> <p>Webmaster in instructional setting (Function 11)</p> <p>Staff who prepare and/or conduct in-service training or staff development for instructional and instructional related staff (includes instructional technology) (Function 13)</p> <p>Library system software/license including standalone and networked applications (Function 12)</p> <p>Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</p>

systems analyst (excluding costs attributable to instructional settings)	
Pre/post employment physicals or drug testing for personnel classified in this function	

60 Ancillary Services

This function code series is used for expenditures/ expenses that are for school district support services supplemental to the operation of the school district.

R61 Community Services

This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

Function 61 - Costs to Include:	Function 61 - Costs to Exclude:
Salaries and related expenditures for community recreation services such as the operation of a school library, swimming pool, and playgrounds for the public	Upkeep and maintenance for buildings and grounds (Function 51)
Parenting programs	Summer feeding program (Function 35)
Parental involvement programs	After hours tutorial and enrichment (Function 11)
Parent education/involvement liaison or coordinator	Adult basic education (Function 11)
Parental and education services to adults other than adult basic education	
Salaries and related expenditures for child care for teen parents attending school	
Staff for child care for teachers or working parents	
Baby-sitting after hours and after school daycare	
Salaries and related expenditures for amnesty programs	
Salaries and related expenditures for civic centers	

Salaries and related expenditures for public health programs	
Salaries and related expenditures for conducting meetings with parental advisory committees	
Pre/post employment physicals or drug testing for personnel classified in this function	

70 Debt Service

This function code series is used for expenditures that are used for the payment of debt principal and interest.

71 Debt Service

This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest. Note principal for short-term loans (one year or less in duration) is to be recorded in the liability account 2122, Notes Payable - Current Year.

Function 71 - Costs to Include:	Function 71 - Costs to Exclude:
Bond principal	Short-term debt principal - 12 months or less in duration (record initial liability and repayment as a credit and debit to Notes Payable liability account respectively)
Interest on bonds	
Capital lease principal	Acquisition or purchase of land and/or buildings financed with debt (Function 81)
Capital lease purchase interest	
Principal on long-term debt	
Interest on long-term debt	
Interest on short term notes	
Principal on school bus loans (that exceed one year in duration)	
Interest on school bus loans	

80 Capital Outlay

This function code series is used for expenditures that are acquisitions, construction, or major renovation of school district facilities.

R 81 Facilities Acquisition and Construction

This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

Function 81 - Costs to Include:	Function 81 - Costs to Exclude:
Acquisition or purchase of land and/or buildings	Debt service expenditures associated with debt to finance capital construction (Function 71)
Remodeling or construction of buildings	Debt service expenditures associated with capital leases to finance capital items (Function 71)
Major improvement to sites	Capital expenditures that do not relate to major renovation or construction (charge to appropriate function)
Initial installation or extension of service systems or other equipment	Equipment for facilities maintenance and operation (Function 51)
Initial capital outlay to equip new facilities	
Capital outlays under capital leases (this does not include lease payments)	
Pre/post employment physicals or drug testing for personnel classified in this function	

90 Intergovernmental Charges

“Intergovernmental” is a classification that is appropriate where one governmental unit transfers resources to another. In particular, Chapter 41 purchase of WADA and the transfer of students where one school district pays another school district for educating students are examples of intergovernmental charges.

R 93 Other Intergovernmental Charges

This function code is used for expenditures that are used for obtaining instructional services from another public school for grade levels not served in a school district under Section 25.039, TEC.

Function 99 - Costs to Include:	Function 99 - Costs to Exclude:
Salaries and related expenditures, including tuition, to obtain instructional services from another school district for grade levels not provided by the sending school district (Use Expenditure Object Code 6222)	Tuition paid by the school district for students to attend college during the regular school day (Function 11) Tuition paid by the school district for students who attend classes in another school district

Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property (Use Expenditure Object Code 6213)	which is not part of a Public Education Grant or transfer of an entire grade (Function 11) Fees, associated travel, and other related costs for the appraisal of property and the collection of taxes when no other governmental entities are involved (Function 41)
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Expenditure/Expense Object Codes

Expenditures/expenses should be classified by the major object classes according to the types of items purchased or services obtained.

An expenditure/expense account identifies the nature and object of an account, or a transaction. The school district's accounting records are to reflect expenditures/expenses at the most detail level, as depicted in the chart of accounts (4 digits) for accounting and Public Education Information Management System (PEIMS) reporting (actual data) purposes. For PEIMS budget reporting purposes, expenditures/expenses are reported to the second digit of detail (6100, 6200, etc.) If a school district needs to use codes in addition to the mandatory codes for managerial purposes, the optional codes provided for local use in the code structure should be used.

These codes are distinguished from other types of object codes as they always begin with the digit "6."

The **R** by a code indicates that the code is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

This table summarizes the major categories of operating expense object codes.

<i>EXPENSE OBJECT CODES</i>	
<u>6100</u>	<u>PAYROLL COSTS</u>
6110	Teachers And Other Professional Personnel
6120	Support Personnel
6130	Employee Allowances
6140	Employee Benefits
<u>6200</u>	<u>PROFESSIONAL AND CONTRACTED SERVICES</u>
6210	Professional Services
6220	Tuition And Transfer Payments
6230	Education Service Center Services
6240	Contracted Maintenance And Repair Services
6250	Utilities
6260	Rentals - Operating Leases
6290	Miscellaneous Contracted Services
<u>6300</u>	<u>SUPPLIES AND MATERIALS</u>
6310	Supplies And Materials For Maintenance And/or Operations
6320	Textbooks And Other Reading Materials
6330	Testing Materials
6340	Food Service And Other Resale Items
6390	Supplies And Materials - General
<u>6400</u>	<u>OTHER OPERATING EXPENSES</u>
6410	Travel, Subsistence And Stipends
6420	Insurance And Bonding Costs
6430	Election Costs
6440	Depreciation Of Proprietary & Nonexpendable Trust Funds
6490	Miscellaneous Operating Costs
<u>6500</u>	<u>DEBT SERVICE</u>
6510	Debt Principal
6520	Interest Expenditures/ Expense
6590	Other Debt Service Expenditures/Expenses
<u>6600</u>	<u>CAPITAL OUTLAY - LAND, BUILDINGS AND EQUIPMENT</u>
6610	Land Purchase And Improvement
6620	Building Purchase, Construction Or Improvements
6630	Furniture And Equipment
6640	Fixed Assets - District Defined
6650	Fixed Assets Under Capital Leases
6660	Library Books And Media

(See the following pages for the detailed codes for posting transactions.)

6100 PAYROLL COSTS

This major classification includes the gross salaries or wages and benefit costs for employee services. An employee is paid a salary or wage. The school district acts in a supervisory capacity over an employee and furnishes the working area and usually the equipment and materials necessary for the completion or performance of a task or service. Although an employee may work with more than one supervisor subsequent to, during, or after the normal employment period of hours, if the services or tasks performed are at the general direction of the school district, the amount paid to that employee is considered a payroll cost.

6110 Teachers and Other Professional Personnel

These account codes are to be used to classify the salaries of teachers and other professional personnel. This includes any salary paid to a person who is considered by the school district to be a professional staff member. Substitute teachers and/or other professional personnel are also classified in these account codes.

℞ 6112 Salaries or Wages for Substitute Teachers and Other Professionals

This code is used to classify the gross salary and wage expenditures/expenses for substitute teachers and will primarily be used with Function 11 (Instruction). Substitutes for other professionals should be coded to the same function code as the payroll record of the professional being replaced.

6118 Extra Duty Pay / Stipends - Professional Personnel

This code is used to classify wages paid to professional personnel for amounts above the school district's standard pay for additional qualifications. (i.e.: summer school teacher, EOC testing, etc.)

℞ 6119 Salaries or Wages - Teachers and Other Professional Personnel

This code is used to classify the gross salary and wage expenditures/expenses for teachers and other professional exempt personnel as defined by the Fair Labor Standards Act. This includes:

- Gross salary and wage expenditures/expenses
- Wages paid to employees for performing duties beyond the normal working day
- Amounts above the school district's standard pay for additional certification requirements, such as a Bilingual teacher
- Amounts for additional responsibilities such as coaching, UIL sponsorship, yearbook sponsorship, band directing, tutoring and department heads

6120 Support Personnel

This code is used to classify the gross salary and wage expenditures/expenses for support personnel.

℞ 6121 Extra Duty Pay/Overtime - Support Personnel

This code is used to classify wages paid to support personnel for performing duties beyond the normal working day or for amounts above the school district’s standard pay for additional qualifications.

℞ 6122 Salaries or Wages for Substitute Support Personnel

This code is used to classify the gross salary and wage expenditures/expenses for substitute support personnel and should be used with the function code being used for payroll record purposes.

℞ 6129 Salaries or Wages for Support Personnel

This code is used to classify salaries or wages for support personnel such as para-professional & support staff defined as non-exempt by the Fair Labor Standards Act.

6130 Employee Allowances

Employee allowances are amounts paid to employees for which the employee is not required to render a detailed accounting.

℞ 6131 Contract Buyouts

This code is used to identify expenditures/expenses for employee contract buyouts. Such expenditures may include direct payments made by a school district as severance and any other benefits extended as part of a contract buyout agreement. Such costs should be recorded in the function(s) in which the individual was classified. These payments are subject to federal withholding, social security (if applicable) and Medicare (if applicable). These payments are *not* subject to TRS.

℞ 6139 Employee Allowances

This code is used to classify allowances paid to compensate employees for costs incurred for which the employee is not required to render a detailed accounting. Examples include:

Object 6139 Expenditures to Include:	Object 6139 Expenditures to Exclude:
Automobile allowances Housing allowances Cell phone allowance Uniform and meal allowance In-kind payments unless exempted under Internal Revenue Service (IRS) Code	Mileage reimbursement for travel for actual miles driven (Object 641X)

In-kind payments such as rent-free housing or employer-furnished automobiles are to be debited to this account and credited to the appropriate revenue account 5743, Rent or account 5749, Other Revenue from Local Sources.

Questions regarding taxable income for the employee for these allowances should be directed to the Internal Revenue Service.

6140 Employee Benefits

Employee benefits are those amounts paid by the school district to provide benefits to employees. This does not include the amount deducted from the employee's salary or wages, which are considered employee contributions toward a benefit.

℞ 6141 Social Security/Medicare

This code is used to classify expenditures/expenses required to provide employee benefits under the Federal Social Security program. This excludes employee contributions.

℞ 6142 Group Health and Life Insurance

This code is used to classify expenditures/expenses made to provide personnel with group health and life insurance benefits. This excludes employee contributions but includes benefit amounts transferred to an Internal Service Fund.

℞ 6143 Workers' Compensation

This code is used to classify expenditures/expenses made to provide personnel with workers' compensation benefits. This includes benefit amounts transferred to an Internal Service Fund. There are no employee contributions.

℞ 6144 Teacher Retirement/TRS Care - On-Behalf Payments

This code is used to classify expenditures/expenses from "On-Behalf" payments of matching teacher retirement paid for active members of the school district in accordance with GASB Statement No. 24. A school district contributes matching funds for personnel funded from federal sources and, if applicable, statutory minimum funds for qualifying personnel. The school district also provides certain employer contributions for the retired teachers' health insurance plan (TRS Care). The state provides all other matching funds on behalf of members. The amount that the state provides in excess of school district contributions are to be recorded here. An equal revenue amount should be recorded in account 5831, Teacher Retirement - On-Behalf Payments.

Medicare Part D payments made by the federal government to TRS are also recorded to this account with an equal revenue amount to account 5831, Teacher Retirement – On-Behalf Payments. See sections 1.2.5.2 and 1.3.3 for additional information.

℞ 6145 Unemployment Compensation

This code is used to classify expenditures/expenses made to provide personnel with unemployment compensation. This includes benefit amounts transferred to an Internal Service Fund. There are no employee contributions.

℞ 6146 Teacher Retirement/TRS Care

This code is used to classify expenditures/expenses made from local, state and federal program funds and/or private grants to pay state matching of teacher retirement on the above state minimum contribution or the required matching amount from federal funds. Also included in this account is any employer contribution for the retired teachers' health insurance plan.

℞ 6149 Employee Benefits

This code is used to classify expenditures/expenses made to provide personnel with other employee benefits not detailed above. This excludes employee contributions but includes any benefit amounts transferred to an Internal Service Fund.

6200 PROFESSIONAL AND CONTRACTED SERVICES

The major account classification is used to record expenditures/expenses for services rendered to the school district by firms, individuals and other organizations. Normally, professional and contracted services represent a complete service that is rendered for the school district, and no attempt should be made to separate labor from supplies.

6210 Professional Services

This code is used to classify expenditures/expenses for professional services rendered by personnel who are not on the payroll of the school district, including all related expenses covered by the professional services contract.

℞ 6211 Legal Services

This code is used to classify fees, associated travel and other related costs for legal services. However, legal fees, associated travel and other costs related to the collection of taxes are to be classified in account 6213, Tax Appraisal and Collection. Delinquent tax collection fees that are charged as "costs" to the taxpayer and paid to an attorney are to be treated as a liability in account 2110, Accounts Payable, not as an expenditure. All expenditures/expenses coded to object code 6211 are to be coded to function 41, General Administration.

℞ 6212 Audit Services

This code is used to classify fees, associated travel and other related costs for audit services. All expenditures/expenses coded to object code 6212 are to be coded to function 41, General Administration.

℞ 6213 Tax Appraisal and Collection

This code is used to classify fees, associated travel, and other related costs for the appraisal of property and the collection of taxes, including attorney fees directly related to the collection of taxes. This account is also to be used by the school district to record its pro rata share of the administrative cost of the Consolidated Taxing District. Delinquent tax collection fees that are charged as “costs” to the taxpayer and paid to an attorney are to be treated as a liability in account 2110, Accounts Payable, not as an expenditure. This code is only to be used in the General Fund.

Payments made to another governmental entity (for **appraisal costs** only) should be coded to function code 99 (Other Intergovernmental Charges); otherwise, function code 41 (General Administration) should be used for the collection of taxes.

℞ 6219 Professional Services

This code is used to classify expenditures/expenses for professional services rendered by personnel who are not on the payroll of the school district.

Government Code 2254.002 defines professional services to be the following:

- | | |
|--|--------------------------|
| Architecture | Optometry |
| Landscape architecture | Professional engineering |
| Land surveying | Real estate appraising |
| Medicine | Professional nursing |
| Accounting (audit services belong in object code 6212) | |

These professionals are required to be licensed or registered with the state.

Professional services are delivered by an independent contractor (individual, entity or firm) that offers its services to the public. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the school district. This includes all related expenditures/expenses covered by a professional services contract, if the contracted service is not detailed in object codes 6211 through 6214.

This does not include any costs required to be capitalized as ancillary charges necessary to place the asset into service. Those costs should be recorded in the appropriate 6600 series capital outlay object codes.

6220 Tuition and Transfer Payments

Tuition payments are made when the school district pays for tuition to institutions of higher education on behalf of a staff member or a student. Transfer payments are made when the school district pays for students to attend another school district, either private or public.

℞ 6221 Staff Tuition and Related Fees - Higher Education

This code is used to classify expenditures/expenses for services rendered by institutions of higher learning for the benefit of school district personnel. Expenditures/expenses classified in this account are excluded from the calculation of indirect cost rates.

6230 Education Service Center Services

Each school district is a member of an education service center that provides various services to the school districts. The function code in conjunction with the expenditure object code defines the type of service provided.

℞ 6239 Education Service Center Services

This code is used to classify all contracted services provided by the education service center. Included in this account are:

- Data processing services
- Accounting services
- Media services
- Special education services
- Career and Technical education services
- Staff development
- Curriculum development
- Drug training
- Grant writing services, etc. that the education service center provides to school districts

This does not include supplies (which should be charged to the appropriate supply account) purchased under a purchasing agreement with an education service center, but does include a fee assessed for providing the service.

6240 Contracted Maintenance and Repair Services

These expenditure object codes are used to classify expenditures/expenses for maintenance and repair services rendered by firms, individuals, or other organizations, other than the school district. Maintenance and repair services are for normal upkeep, repair and minor restorations, but do not include such costs as new building construction, renovating and remodeling of buildings, etc. When contracted maintenance and repair services are rendered, the total cost of the service, including labor and parts, is to be included in the appropriate contracted services account. Maintenance contracts are to be included in the appropriate expenditure object codes defined below.

6246 Software Maintenance Agreements (District Wide)

Software upkeep for all software and license maintenance agreements regardless of cost for all departments and campuses. On-line subscriptions are object code 6396.

6248 Grounds Maintenance and Repairs

This code is used to classify expenditures/expense for normal contracted maintenance and repairs of grounds equipment. (e.g. lawn mower repairs, edger repairs, tires, etc.)

R 6249 Contracted Maintenance and Repair

This code is used to classify expenditures/expenses for normal contracted maintenance and repair of items.

Object 6249 Expenditures to Include:	Object 6249 Expenditures to Exclude:
<p>This includes expenditures/expenses for normal contracted upkeep, repairs, maintenance and renovation of:</p> <ul style="list-style-type: none"> • Office equipment • Furniture • Computers • Copiers • District-owned telephone systems • Facsimile machines • Software upgrades • Maintenance agreement fees • Other equipment when the repairs are provided by an outside individual or firm • Buildings and grounds (janitorial/landscaping, etc.) 	<p>Purchase of furniture, technology equipment, software, and capital outlay items (Object 6399 or 66XX)</p> <p>Purchase of site licenses, single user software, etc. (Object 6399, or 6659)</p>

For vehicles, this includes expenditures/expenses for normal upkeep and contracted repair of vehicles, including buses, maintenance vehicles, driver education vehicles and any other vehicles used by school district staff or students.

For buildings and grounds, this includes expenditures/expenses for normal upkeep of buildings and grounds. This includes contracted costs of maintenance for buildings including heating, ventilation, air conditioning, and any related maintenance agreements.

Services may be provided on an on-call basis or within the terms of a maintenance agreement.

6250 Utilities

Utilities are comprised of water, electricity, gas for heat, cooking and cooling, ongoing telephone (including telecommunications and cellular telephones) and facsimile charges.

6255-6258 Utilities - Locally Defined (Convert to Object Code 6259 for PEIMS)

This code is used to classify expenditures/expenses for utilities. This includes:

6255 – Utilities Water

Water, wastewater treatment, and sanitation (garbage disposal)

6256 – Utilities Telephone

Telephone services and telecommunication charges for cellular telephones, pagers, modem line charges, facsimile charges, etc.

6257 – Utilities Electricity

Electricity and solar power

6258 – Utilities Gas

Natural gas, propane, coal and any other fuel used for the heating and cooling of buildings

℞ 6259 Utilities

This code is used to classify expenditures/expenses for utilities. All expenditures/expenses coded to object code 6259 are to be coded to either function 51, Facilities Maintenance and Operations or 81, Facilities Acquisition and Construction.

6260 Rentals - Operating Leases

These codes are used to record expenditures/expenses for renting or leasing either equipment or property under operating lease agreements. Refer to the Debt section (Other Types of Debt) for further guidance.

℞ 6269 Rentals - Operating Leases

This code is used to classify expenditures/expenses for other rentals - operating leases. This includes, but is not limited to, rental or lease of:

- Copiers
- Computers
- Telecommunications equipment
- Audio-visual equipment
- Vehicles (including buses)
- Uniforms
- Land
- Buildings
- Space in buildings
- Grounds

6290 Miscellaneous Contracted Services

These expenditure object codes are used to classify expenditures/expenses for miscellaneous contracted services not included above.

℞ 6291 Consulting Services

This code is used to classify expenditures/expenses for consulting services. Consulting services refer to the practice of helping districts to improve performance through analysis of existing problems and development of future plans. Consulting may involve the identification and cross-fertilization of best practices, analytical techniques, change management and coaching skills, technology implementations, strategy development, or operational improvement. Consultants often rely on their outsider's perspective to provide unbiased recommendations. They generally bring formal frameworks or methodologies to identify problems or suggest more effective or efficient ways of performing tasks. Consulting services cover all functional areas such as instruction, curriculum, and administration.

Consulting does not include a routine service/activity that is necessary to the functioning of a school district's programs, such as hiring additional people on contract to supplement present staff. It also does not apply to services provided to conduct organized activities (such as training or other similar educational activities.)

Professional services are coded to 6219.

Education Service Center services are coded to 6239.

Normal contracted maintenance and repair of items is coded to 6249.

Other miscellaneous services would be coded to 6299.

℞ 6299 Miscellaneous Contracted Services

This code is used to classify expenditures/expenses for miscellaneous contracted services not specified elsewhere. (e.g. UIL Judges, officials/referee, band judges, speakers, etc.)

6300 SUPPLIES AND MATERIALS

This major classification includes all expenditures/expenses for supplies and materials.

6310 Supplies and Materials for Maintenance and/or Operations

This group of accounts is used to classify expenditures/expenses for supplies and materials necessary to maintain and/or operate furniture, computers, equipment (including telecommunications equipment), vehicles, grounds and facilities of the school district. Normally expenditures/expenses in this group of accounts arise when school district employees purchase supplies for use by the school district as opposed to supplies that are provided by a contractor as part of a contracted service.

℞ 6311 Gasoline and Other Fuels for Vehicles (Including Buses)

This code is used to classify expenditures/expenses for gasoline, motor oil and other fuels required for operating vehicles.

6315 Janitorial Supplies

This code is used to classify expenditures/expenses for supplies and materials necessary for maintenance and/or operations of the district facilities. Expenditures/expenses in this account include, but are not limited to:

- Cleaning supplies
- Mops, brooms, vacuums
- Paper products

6316 Building Maintenance Supplies

This code is used to classify expenditures/expenses for supplies and materials necessary for maintenance and/or operations of the district facilities. Expenditures/expenses in this account include, but are not limited to:

- Paint
- Plumbing supplies
- Pest control supplies
- Electrical supplies
- Refrigerant
- Light bulbs
- Air filters

6317 Grounds Supplies

This code is used to classify expenditures/expenses for supplies and materials necessary for maintenance and/or operations of the district grounds. Expenditures/expenses in this account include, but are not limited to:

- Landscaping supplies
- Landscaping equipment
- Grass seed
- Dirt
- Gravel
- Concrete

6318 Vehicle Supplies

This code is used to classify expenditures/expenses for supplies and materials necessary for maintenance and/or operations of the district vehicles. Expenditures/expenses in this account include, but are not limited to:

- Tires
- Tire repairs
- State inspections
- Vehicle parts

6319 Supplies for Maintenance and/or Operations

This code is used to classify expenditures/expenses for supplies and materials necessary for maintenance and/or operations not detailed above.

6320 Textbooks and Other Reading Materials

This group of accounts is used to classify expenditures/expenses for textbooks purchased by the school district and magazines, periodicals, newspapers and reference books that are placed in the classroom or in an office. Expenditures/expenses in this group of accounts do not meet the capitalization criteria.

R 6321 Textbooks

This code is used to classify expenditures/expenses for textbooks purchased by the school district and furnished free to students, certain classes or grades.

R 6329 Reading Materials

This code is used to classify all expenditures/expenses for magazine subscriptions and newspaper subscriptions that are placed in classrooms, offices or libraries whether in print or electronic format. Also included are reference books and other reading materials placed in a classroom or office that are not cataloged and controlled by the library. Additionally, this code also includes library books and media that do not meet the capitalization criteria of the school and have a per unit value of less than \$5,000 and/or a useful life of one year or less.

6330 Testing Materials

This group of accounts is used to classify expenditures/expenses for testing materials such as test booklets. Test scoring is not to be classified here, but rather, in the 6200 series of accounts, Professional and Contracted Services.

R 6339 Testing Materials

This code is used to classify expenditures/expenses for testing materials including test booklets and study materials related to those test.

6340 Food Service and Other Resale Items

These expenditure object codes are used to classify supplies and materials for the operation of the food service program of the school district. Also included are items for sale through vending machines, school stores, etc., that are not related to the regular food service program. These items for resale are classified in Function 36, Cocurricular/Extracurricular Activities.

R 6341 Food

This code is used to classify expenditures/expenses for food, including related costs such as transportation, handling, processing, etc.

R 6342 Non-Food

This code is used to classify expenditures/expenses for non-food items such as napkins, straws, plastic ware, etc. Items may also include pot & pans, knives, aprons, brooms, etc.

℞ 6344 USDA Commodities

This code is used to classify the costs of commodities. The portion of expenditures/expenses attributed to the USDA value of commodities in this account should agree with the revenue realized in account 5923, USDA commodities for school districts that utilize the General Fund or Special Revenue Fund. For school districts utilizing an Enterprise Fund, non-operating revenue account 7954, USDA commodities is to be used.

- Purchased products for which you receive no USDA commodity equivalent. An example of products that a school would purchase commercially but would not receive as a USDA commodity would be condiments such as catsup and mustard. It is suggested that you base the inventory value for such items on the net purchase price for that item.
- USDA commodity products for which you purchase no commercial equivalent. Examples of USDA commodities that schools receive but usually do not purchase commercially include pouched salmon, frozen diced chicken and prune puree. TDHS will continue to provide you with the value of USDA commodities, which is based on the actual cost per pound.
- Products that you purchase as well as receive as commodities. Canned fruits and vegetables are examples of such products. You may base the value of these products on the net cost to purchase such products, on the commodity value provided by TDHS, or you could also use an average of weighted average of the two values.

℞ 6349 Food Service Supplies

This code is used to classify miscellaneous food service supplies not specifically defined elsewhere.

6390 Supplies and Materials - General

These expenditure object codes are used to classify general supplies and materials not specified in other supplies and materials accounts.

6396 Computer Supplies and Equipment

Computers, laptops, iPads, hardware, PDA's, printers, monitors, digital and document cameras, video camera, scanners, software, on-line subscriptions, printer accessories and parts, LCD panels, LCD projectors, cables, speakers, keyboards, zip drives, internal and external drives/modems, scanners, networking equipment, and computer testing and repair equipment.

6398 Equipment > \$1,000 and < \$5,000

Equipment which has a per unit cost greater than \$1,000 but less than \$5,000. These items are tracked in inventory but do not meet the threshold to capitalize.

R 6399 General Supplies

This code is used to classify expenditures/expenses for those items of relatively low unit cost (even though used in large quantities) necessary for the instruction process and/or for administration.

Object 6399 Expenditures to Include:	Object 6399 Expenditures to Exclude:
Consumable teaching and office items such as paper, pencils, forms, <u>postage</u> , etc. Workbooks Audio-visual aids such as filmstrips, VCR tapes, CD/DVD disks, diskettes, computer tapes, software Site licenses, single use software that has a per-unit cost of less than \$5,000 Supplies for a satellite dish and other supplies for technology	Purchase of furniture, technology equipment, software, and capital outlay items having a per-unit cost of \$5,000 or more (Object 6639) Site licenses, single use software that has a per unit cost of less than \$5,000 (Object 6396) Items that don't meet the individual \$5,000 capital asset criteria, but by school district policy are defined to be a capital asset or aggregated items equal or exceed \$5,000 (example: library books) (Object 6649 or 6669)

Certain items, such as software, mentioned in this definition may be recorded under the 666X account series according to local policies for capitalization. See Capital Assets section for additional clarification.

6400 OTHER OPERATING COSTS

This major classification is used to classify expenditures/expenses for items other than Payroll Costs, Professional and Contracted Services, Supplies and Materials, Debt Service and Capital Outlay that are necessary for the operation of the school district.

6410 Travel, Subsistence and Stipends

These expenditure object codes are to be used to classify travel, subsistence and stipends to both employees and non-employees.

R 6411 Travel and Subsistence - Employee Only

This code is used to classify the cost of transportation, meals, room, and other expenses associated with traveling on official school business. Travel expenses must conform to IRS and OMB Circular A-87 regulations. Any travel reimbursed from state funds and federal funds that are received from the Texas Education Agency must comply with the general appropriations act.

The cost of employee travel also includes any registration fees associated with attending conferences, including seminars, in-service training, etc.

Membership dues are classified in account 6495, Dues.

℞ 6412 Travel and Subsistence - Students

This code is used to classify the cost of transportation (rental of vans, buses and other vehicles), meals, participation fees, room, and other expenses associated with students traveling for school sponsored events. (Do not use function 34)

℞ 6419 Travel and Subsistence - Non-Employees

This code is used to classify the cost of transportation, meals, room and other expenses associated with traveling on official school business not specified elsewhere. This includes expenditures/expenses for individuals not employed by the school district.

This includes travel expenses incurred while traveling to school district authorized activities, including transportation expenditures/expenses paid:

- To parents
- For board member travel
- For individuals not employed by the paying agency for allowances related to and/or for participation in organizational controlled or directed activities

Registration fees associated with attending conferences, including seminars, in-service training, etc. are also classified in this account.

Travel expenses must conform to IRS and OMB Circular A-87 regulations and any travel reimbursed from state funds and federal funds that are received from the Texas Education Agency must comply with the general appropriations act

6420 Insurance and Bonding Costs

This code is used to classify expenditures/expenses for insurance and bonding costs. Property insurance should be classified in Function 51, Facilities Maintenance and Operations, including building insurance and property insurance for band and athletic/UII equipment. Other types of insurance are to be classified in the appropriate function.

For example, insurance to cover student injuries that take place while participating in athletics are classified in Function 36, Cocurricular/Extracurricular Activities. Textbook custodian and administrative bonding expenses are classified in Function 41, General Administration. School bus driver bonding and liability insurance are classified in Function 34, Student (Pupil) Transportation.

℞ 6429 Insurance and Bonding Costs

This code is used to classify costs for insurance, including property insurance, liability insurance, bonding costs, athletic insurance, etc.

6430 Election Costs

This code is used to classify expenditures/expenses for conducting an election. The costs of printing ballots, election officials who are not school district employees and legal notices, etc., are to be charged to this classification.

℞ 6439 Election Costs

This code is used to classify expenditures/expenses to cover costs incurred in connection with elections, including election officials who are not school district employees, legal notices, etc.

6440 Depreciation Expense of Proprietary and Nonexpendable Trust Funds

This code is used to classify depreciation expense of capital assets in the Proprietary Fund Types or Nonexpendable Trust Funds of a school district. Capital assets of the Governmental Fund Types and Expendable Trust Funds are not depreciated.

℞ 6449 Depreciation Expense

This code is used to classify depreciation expense of capital assets owned by Proprietary Fund Types or Nonexpendable Trust Funds.

6490 Miscellaneous Operating Costs

This code is used to classify expenditures/expenses for operating costs not mentioned above.

℞ 6494 Reclassified Transportation Expenditures/Expenses

This code can be used as an option to identify expenditures/expenses for transportation costs other than those incurred for the purpose of transporting students to and from school. Expenses from various expenditure object codes for salaries, fuel, etc., in Function 34 (Student Transportation) should be reclassified to this expenditure object code with the appropriate function assigned.

Examples of such costs include those associated with field trips (Function 11) and cocurricular/extracurricular activities (Function 36). Identification of the costs of transporting students for any purpose other than to and from school is required under Section 34.010, TEC.

℞ 6495 Dues

This code is used to identify expenditures/expenses for dues paid to clubs, committees, or other organizations. Examples of organizations are TASA, TASP, TASB, Lions Club, Rotary Club, local chambers of commerce and other associations.

This does not include any registration fees associated with attending conferences or seminars, which are coded to account 6411. Dues paid on behalf of an employee should

be coded to that employee's function code; dues paid on behalf of the district should be coded to function 41. Prior to this change, dues were included in object code 6499.

℞ 6499 Miscellaneous Operating Costs

This code is used to classify expenditures/expenses for all other operating costs not mentioned above. This account includes:

- Fees (not associated with travel)
- Awards
- Bid notices
- Graduation expenses
- Food/refreshments for school-related meetings
- Newspaper advertisements, etc.

Dues are to be coded to object code 6495

6500 DEBT SERVICE

This major classification includes all expenditures for debt service. All debt service object codes must be used only with Function 71, Debt Service.

6510 Debt Principal

These expenditure object codes are used to classify all expenditures to retire debt principal in Function 71, Debt Service.

℞ 6511 Bond Principal

This code is used to classify expenditures to retire the principal of bonds.

℞ 6512 Capital Lease Principal

This code is used to classify expenditures to retire the principal of long-term capital leases.

℞ 6513 Long-Term Debt Principal

This code is used to classify expenditures to retire the principal of long-term debt (except bond and capital lease principal), using dedicated tax proceeds and other revenue. This includes non-voter approved debt repaid using tax proceeds dedicated to debt repayment. Long-term debt is defined as any debt that will not be paid with current available financial resources.

℞ 6519 Debt Principal

This code is used to classify expenditures to retire the principal of debt not specified elsewhere.

6520 Interest Expenditures/Expenses

These expenditure object codes are used to classify all interest expenditures/expenses in Function 71, Debt Service.

R 6521 Interest on Bonds

This code is used to classify expenditures/expenses to pay interest on bonds.

R 6522 Capital Lease Interest

This code is used to classify expenditures/expenses to pay interest on capital leases.

R 6523 Interest on Debt

This code is used to classify expenditures/expenses to pay interest on debt.

R 6529 Interest Expenditures/Expenses

This code is used to classify expenditures/expenses to pay interest not specified elsewhere.

6590 Other Debt Service Expenditures/Expenses

These object codes are used to classify all debt service expenditures/expenses other than debt principal and interest in Function 71, Debt Service.

R 6599 Other Debt Service Fees

This code is used to classify expenditures/expenses for issuance costs, and/or any allowable fees related to debt service activity, including fiscal agent fees and payment to an escrow agent from sources other than proceeds from the new debt.

6600 CAPITAL OUTLAY - LAND, BUILDINGS AND EQUIPMENT

This major classification is used to classify expenditures for capital assets. See Capital Assets section 1.2.4 for capital asset requirements.

6610 Land Purchase and Improvement

These expenditure object codes are used to classify the acquisition or major improvement of a school district's land.

R 6619 Land Purchase and Improvement

This code is used to classify expenditures for the purchase of land, land improvements other than buildings and any associated fees. This includes any other costs necessary to alter the land for its intended purpose.

6620 Building Purchase, Construction or Improvements

These expenditure object codes are used to classify the purchase, construction, or substantial improvement of buildings, and any related fees, including architect fees.

R 6629 Building Purchase, Construction or Improvements

This code is used to classify expenditures to purchase buildings or for materials, labor, etc., to construct new buildings. This account also includes expenditures for substantial alteration or remodeling of existing buildings that materially increase building life and/or usefulness. All associated fees are included in this account.

6630 Furniture and Equipment

This code is used to classify expenditures for the purchase of furniture and equipment having a per-unit cost of \$5,000 or more and a useful life of more than one year as listed below. If the per-unit cost is less than \$5,000 and the district, by policy, elects to capitalize the expenditure, the 6640 series of accounts, Capital Assets - District Defined, should be used.

R 6631 Vehicles per unit cost of \$5,000 or more

This code is used to classify expenditures for the purchase of vehicles having a per-unit cost of \$5,000 or more and a useful life of more than one year. If the per-unit cost is less than \$5,000 and the district, by policy, elects to capitalize the expenditure, the 6640 series of accounts, Capital Assets - District Defined, should be used.

R 6639 Furniture, Equipment and Software

This code is used to classify expenditures for all equipment, furniture, technology equipment and capital outlay items having a per-unit cost of \$5,000 or more and a useful life of more than one year not classified elsewhere.

Object 6639 Expenditures to Include:	Object 6639 Expenditures to Exclude:
Telephone systems Intercommunication and telecommunication systems Mainframe and mini-computers High-capacity copy machines Purchase of site licenses, single use software, etc., if more than \$5,000 or more per unit costs	Contract programming non-ownership (Object 6219) Lease purchases with \$5,000 or more per unit costs (Object 6659) Maintenance fees and/or upgrades (Object 6249) Purchase of site licenses, single use software, network fees, etc. (Object 6399 or 6659) Items that don't meet the individual \$5,000 capital asset criteria, but by school district policy are defined to be a capital asset or

	aggregated items equal or exceed \$5,000 (example: library books) (Object 6649 or 6669)
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6640 Capital Assets - District Defined

These expenditure object codes are used to classify any items that do not meet the individual \$5,000 capital asset criteria, but by school district policy, are required to be recorded as capital assets either (1) when the school district policy requires an item costing less than \$5,000 to be defined as a capital asset; or, (2) when aggregate amounts purchased equal or exceed \$5,000.

R 6641 Vehicles per-unit cost of less than \$5,000

This code is used to classify expenditures for the purchase of vehicles having a per-unit cost of less than \$5,000 and a useful life of more than one year.

R 6649 Capital Assets - Other - Locally Defined Groupings

This code is used at the discretion of the school district if the school district policy requires the capitalization of items that individually or, as a group, are less than the \$5,000 criterion identified in the 6630 series of accounts. If a school district does not account for these items under object code 6649, then the items are to be classified under object code 6399, General Supplies.

6650 Capital Assets Under Capital Leases

These expenditure object codes are used to classify capital assets under capital leases.

R 6651 Capital Lease of Buildings

This code is used to classify capitalization of movable buildings and major repairs to buildings under a capital lease arrangement. The contra entry is to other resources.

R 6659 Capital Lease of Furniture, Equipment and Software

This code is used to classify capitalization of furniture, equipment and software under a capital lease arrangement. The contra entry is to other resources.

Object 6659 Expenditures to Include:	Object 6659 Expenditures to Exclude:
<u>Lease purchase of:</u> Telephone systems Intercommunication and telecommunication systems Mainframe and mini-computers	Contract programming non-ownership (Object 6219) Maintenance fees and/or upgrades (Object 6249) Purchase of site licenses, single use software, network fees, etc. (Object 6399 if less than \$5,000, or 6669, if in the library)

High-capacity copy machines Site licenses and single use software purchase etc., if a lease purchase for \$5,000 or more per unit	
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6660 Library Books and Media

This account classification is used to account for the acquisition of library books and media that meet the capitalization criteria of the school. Library books and media such as CDs/DVDs, software, learning diskettes and film may be recorded in a capital assets system as a block of items purchased; however, the library should maintain an acquisition ledger that records the detailed cost of each book.

℞ 6669 Library Books and Media

This code is used to classify expenditures for books and film that meet the one year or more useful life criteria; and meets the capitalization criteria of the school or have a per unit value of equal to or greater than \$5,000 whichever is less; and are to be catalogued and controlled by the library. All expenditures/expenses coded to object code 6669 are to be coded to function 12, Instructional Resources and Media Services.

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Ag Equipment < \$1,000	6399
Athletic Supplies < \$1,000	6399
Band Equipment < \$1,000	6399
Barcode Labels	6399
Batteries (not for vehicles)	6399
Bookshelf	6399
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Calculators	6399
CD Players	6399
Chairs	6399
Classroom Supplies	6399
Clock	6399
Compact Discs	6399
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Desks	6399
Dryers < \$1,000 per unit	6399
Fax Machines	6399
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Forms (preprinted, e.g. receipt books)	6399
Graphic Calculators	6399
Headphones	6399
Ice Maker (e.g. Athletics)	6399
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Ink cartridge	6399
Labels	6399
Laminator supplies	6399
Name Tags / Plates	6399
Nursing Supplies	6399
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Paper	6399
Pencils	6399
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Planners	6399
Postage	6399
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Stapler/Staples	6399
Tables	6399
Textbooks and Kits <i>for Teachers</i>	6399
Toner Cartridge	6399
UIL Study Materials	6399
Uniforms (e.g. band, custodial, etc.)	6399
UPS (United Parcel Service)	6399
Washing Machine < \$1,000 per unit	6399
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Computer Equipment - >\$5,000 per unit	6639
Furniture - >\$5,000 per unit	6639
Software - >\$5,000 per unit	6639
Library Books & Media - >\$5,000 per unit	6669

Sub Object Codes

A school district may use the optional codes 1 and 2 (Sub-Object Codes) if there is a need to account for information not otherwise provided in the mandatory chart of accounts. If a school district uses these optional codes, a locally devised chart of accounts is to be uniformly used in the accounting system.

Sub-Object Code	Description	Sub-Object Code	Description
11	Volleyball	AG	AG Pick Up
12	Track/CC Girls	BD	May 2010 Bond Expense
13	Basketball Girls	CO	Coronation Expenses
14	Softball	CS	Crime stoppers Reward
15	Golf	DE	Dual Enrollment-WC
16	Tennis	DP	DAEP Co-Op Millsap ISD
17	Academic UIL	EM	Energy Management Plan
22	Track CC/Boys	ES	ESL
23	Basketball Boys	FB	Football Program
24	Baseball	FH	Football Fieldhouse
25	Master's Degree Stipend	FL	Flood JH Gym 2/2/11
32	Cheerleading	FR	Elementary Fund Raiser
39	Archery	GR	Graduation Expense
51	Maintenance	HG	High School Gym Roof
		JF	JH Roof Damage 5/25/12
		ML	Math Lab-Hall Software
		PG	Project Graduation
		PL	Plato
		PR	Prom
		RF	Elem/MS Roof
		RG	Roof Repair HS Gym
		SH	SHAC Meeting
		SL	Sandy Loam
		ST	Storm Damage 1/23/2012
		TB	Tobacco Grant
		TE	Technology
		TO	Tornado Damage 6/12/09
		TR	TRE Election
		TX	Textbooks
		WA	Water Leak 2/12/12

Organization Codes

An organization is a group of employees who are obligated to complete a specific responsibility. Usually, an organization has an identifiable leader or an individual who is accountable for the overall completion of the responsibility. The \mathcal{R} by a code indicates that the code is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

There are two distinct types of organization units: (1) a *campus* organization unit, which usually is a group of employees who are obligated to complete the responsibilities of the teaching of, supporting the teaching of and providing the necessary services (such as social services and health services) to a set of students; and (2) an *administrative or other* organization unit which is a group of people who perform a specific responsibility such as those in the superintendent's office, the school board or those who perform the business functions for the school district. An organization does not necessarily correspond with a physical location. The activity, not the location, defines the organization. For example, a high school computer science class might be taught at the central administration office, in which case, the appropriate high school organization code would be assigned.

- *Organization Codes:*
 - o Campus organization codes as defined in the Texas School Directory are to be used for all other costs clearly attributable to a specific organization. Other costs may be coded to a specific organization or school districts may utilize the TEA-provided cost allocation formula for cost charged to organization code 999 (Undistributed).
 - o Administrative organization unit codes (701-750) are mandated for all Function 41, General Administration, costs and with Function 53, Data Processing for those expenditures that are attributable to the business office of the school district.

Accurate use of organization codes is essential for payroll under function 11, Instruction. School districts are to use organization codes in all functions when a cost is *clearly attributable* to a specific organization. For those costs that are not clearly attributable to specific organization codes, districts will use organization codes 998 (Unallocated, at the local option) or 999 (Undistributed).

001-699 Organization Units - Campuses

Use the campus numbers defined in the Texas School Directory for the school district. As new campuses are opened, TEA is to be notified and a new campus number will be assigned.

R001-040 High School Campuses

Use the campus numbers assigned to high school campuses for the school district in the Texas School Directory.

R 041-100 Junior High/Middle School Campuses

Use the campus numbers assigned to junior high/middle school campuses for the school district in the Texas School Directory.

R 101-698 Elementary School Campuses

Use the campus numbers assigned to elementary school campuses for the school district in the Texas School Directory.

R 699 Summer School Organization

Use this organization code for any summer school and intersession that is provided by the school district.

700 Organization Units - Administrative

Use this organization code series for all expenditures related to general administration (Function 41). Organization units 701 through 749 are to be used in Function 41 only. Organization unit 750 is to be used only in Functions 41 and 53 (for those data processing costs that are related to the business functions of the school district).

Administrative personnel (principals, assistant principals, etc.) classified in Function 23 are to be charged to the appropriate campus number, 001-699.

R 701 Superintendent's Office

Use this organization code for all expenditures related to the superintendent's office (Function 41 only).

R 702 School Board

Use this organization code for all expenditures related to the school board (Function 41 only).

R 703 Tax Costs

Use this organization code for all expenditures related to the cost of levying and collecting taxes (Functions 41 and 99 only).

R 720 Direct Costs in Function 41 (General Administration)

Use this organization code for all expenditures related to direct costs not attributed to the superintendent, school board or tax office organization units. Direct costs, for the purposes of this organization unit, are defined in the Calculation of Indirect Cost Rate section.

R 750 Indirect Costs in Function 41 (General Administration), including Business Office/ Personnel/Payroll/Human Resources/Purchasing

Use this organization code for all expenditures related to costs attributed to business office, personnel, payroll, human resources and purchasing functions in General Administration (Function 41) of the school district.

These costs are considered indirect costs when calculating the indirect cost rates. School districts may, at the local option, use codes 726-749 to account for these areas separately.

Those data processing charges that relate to administrative applications and are classified in Function 53 (Data Processing) should use this organization unit as well.

℞998 - Unallocated

This organization unit may be used, at the option of the school district, for any costs which the district does not wish to be allocated according to the formula developed by TEA, i.e., costs that should not be allocated to various campus organizations and program intents based upon instructional FTEs. Such costs may be charged to a specific program intent; however, if they are charged to the Undistributed Program Intent Code (99), they will not be allocated. *Since these costs will not be distributed to campus organizations or program intents, they will not be considered in monitoring compliance for indirect costs, maintenance of effort, and comparability requirements, unless charged to a specific Enhanced Program Intent Code.*

℞999 - Undistributed

Use this organization code for any undistributed costs, i.e., costs that are not a campus or summer school or an administrative unit (Function 41).

Org Code	Organization Description
001	Brock High School
041	Brock Middle School
101	Brock Elementary
701	Superintendent
702	Board of Trustees
703	Tax Collections
750	Business Office

Fiscal Year Code

The fiscal year code is a mandatory code to be used by all school districts. For the school district's fiscal year, the last digit of the school year is to be used (e.g., 2008-09 fiscal year is represented by a "9.") For projects such as local grants, state grants accounted for as special revenue funds, debt service funds, or construction funds, the current fiscal year code should be used.

Fiscal year code determination is unique for federally funded projects accounted for as special revenue funds. For example, if funding for a federal project begins on July 1, 2007 and ends June 30, 2008, then the fiscal year code used would be "8". This is done so that the fiscal year code used corresponds with the federal fiscal year in which the funding originated.

Once the fiscal year is assigned to a project, revenues and expenditures/expenses should reflect that number for the duration of the project, even though it may span multiple school district fiscal years.

<u>CODE / DESCRIPTION</u>		<u>CODE / DESCRIPTION</u>	
0	2009-10	5	2014-15
1	2010-11	6	2015-16
2	2011-12	7	2016-17
3	2012-13	8	2017-18
4	2013-14	9	2019-20

Program Intent Codes

These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served.

PIC	PIC Description
11	Regular Program
21	Gifted & Talented
22	Career & Technology
23	Special Education
24	Compensatory / Accelerated Education
25	Bilingual Education (E.S.L.)
30	School wide At Risk and State Comp Ed
31	High School Allotment
91	Athletics & Related Activity
99	Undistributed

Ⓜ 11 Basic Educational Services

The costs incurred to provide the basic services for education/instruction to students in grades PK-12 prescribed by state law as well as adult basic and secondary education services. Basic is defined as the curriculum provided for those students that are not in special education. Basic educational services include the costs to evaluate, place, and provide educational services to students in honors, college preparatory and advanced placement courses.

Program Intent Code 11 Costs to Include:	Program Intent Code 11 Costs to Exclude:
Basic services for education/ instruction (PK-12) prescribed by Texas law, including: <ul style="list-style-type: none"> - Regular education program for limited English proficiency students PK funded from basic education allotment during one-half of full-day program District/campus improvement plan Honors, college preparatory courses Advanced placement courses not designated as part of a gifted and talented program Adult basic and secondary education services Section 504 students	Gifted and talented services (PIC 21) Advanced placement services designated as part of a gifted and talented program (PIC 21) Additional salaries and related expenditures/ expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations social clubs, (i.e., NHS, Beta Club, Letterman’s Club) (PIC 99) Additional salaries and related expenditures/ expenses associated with serving as coaches, athletic directors, drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics

Physical education (P.E.) classes when athletic activities take place, but P.E. or P.E. equivalent credit is issued	(i.e., additional days employed reduction of class load, length of day, etc.) (PIC 91)
Foreign language courses	Basic services for DAEPs (PIC 28)
TEKS for foundation curriculum and electives in enrichment curriculum as needed for high school graduation	Services for alternative education programs (non-disciplinary) that do not represent costs for providing services to students at risk of dropping out of school, as defined under Section 29.081 TEC (PIC 31)
Day Care Cost	Costs for non-disciplinary alternative education programs (PIC 26)
In School Suspension Program	AEP costs (Basic and Supplemental)
Parenting Classes	SCE costs incurred in support of Title I, Part A school wide campuses with 40% or greater educationally disadvantaged students (PIC 30)
Services for an elective alternative education program for students not at risk of dropping out of school	SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24)
	Title I, Part A services

§ 21 Gifted and Talented

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

Program Intent Code 21 Costs to Include:	Program Intent Code 21 Costs to Exclude:
Gifted and talented programs	Honors, college preparatory courses (PIC 11)
Advanced placement courses designated as part of a gifted and talented program	Advanced placement courses not designated as part of a gifted and talented program (PIC 11)
	Summer camps, summer schools, field trips or other summer enrichment programs (PIC 11)
	All DAEP related cost

§ 22 Career and Technical

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

Program Intent Code 22 Costs to Include:	Program Intent Code 22 Costs to Exclude:
Career and Technical for Handicapped (VEH) Employment preparation services Apprenticeship and job training activities All career and technical courses (grades 9-12 and VEH for grades 7 - 8) Career and Technical Supervisor or Director Career and Technical Counselors Programs which follow the State Plan for Career and Technical Education	Vocational adjustment classes - VAC (PIC 23) Quasi - Vocational classes in Middle School and Junior High (PIC 11) Career and Technical courses that do not meet the state guidelines (PIC 11) All DAEP related cost

R 23 Services to Students with Disabilities (Special Education)

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

Program Intent Code 23 Costs to Include:	Program Intent Code 23 Costs to Exclude:
Students who are served in the special education program under identified instructional settings such as: <ul style="list-style-type: none"> - Homebound - Hospital class - Speech therapy - Resource room - "Self-contained, mild, moderate or severe" classroom - Off home campus setting (multi-district, community class and self-contained separate campus) - Residential Care and treatment facility - Residential facility - Nonpublic contract - Vocational adjustment class (VAC) - Mainstream (support for students in inclusive setting) 	Services to Section 504 students (PIC 11) Career and Technical for Handicapped (VEH) (PIC 22) Regular education services in the basic educational program, including the salaries of regular education personnel (PIC 11) All DAEP related cost

<p>Students with identified disabilities under the Individuals with Disabilities Education Act and TEC</p> <p>Special Education directors, coordinators or supervisors</p> <p>State funded special education extended year program</p> <p>Services to preschool students with disabilities (ages below 5)</p>	
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§ 24 Accelerated Education

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

FSP compensatory education expenditures are attributable to program intent code 24, Accelerated Education, only if the expenditures are supplemental. Activities reflected in expenditures attributable to FSP compensatory education are those activities that supplement the regular education program for students at risk of dropping out of school.

As a goal, accelerated education seeks to provide a challenging and meaningful instructional program to close the achievement gap between children at risk of dropping out of school and their peers.

Program Intent Code 24 Costs to Include:	Program Intent Code 24 Costs to Exclude:
<p>Supplemental costs to the Regular Education Program for additional instructional programs and instructional related services specifically designed to benefit students at risk of dropping out of school, as defined by Section 29.081, Texas Education Code:</p> <p>Intensive instructional programs</p> <p>State Compensatory Education (SCE) supplemental instructional activities for students at risk of dropping out of school</p> <p>Concentrated instructional staff resources</p>	<p>Basic services (PIC 11)</p> <p>Services for non-disciplinary alternative education programs (Basic and Supplemental Costs)</p> <p>Services for disciplinary alternative education programs (Basic and Supplemental Costs)</p> <p>SCE costs incurred to provide services in support of Title I, Part A school wide campuses with 40% or greater educationally disadvantaged students (PIC 30)</p> <p>Day Care Cost (PIC 11)</p>

<p>Reduction of class size Teacher assistants</p> <p>Staff development activities for teachers and teacher assistants to add new competencies specifically geared to the needs of students at risk of dropping out of school</p> <p>Extension of the instructional day, week and/or year</p> <p>Implementation of individual and small group tutorials</p> <p>Purchase of specialized computer-assisted instruction</p> <p>Purchase of specialized instructional supplies and materials</p> <p>Specialized instructional equipment</p> <p>TAKS remediation</p> <p>Dropout recovery/dropout intervention services at high school/middle school campuses/centers</p> <p>School Reform programs</p> <p>Individualized instruction programs</p> <p>Summer/intersession programs</p> <p>Local programs to "close the gap"</p> <p>Visiting teachers</p> <p>Improvements and enhancements to programs for limited English proficiency (LEP) students</p> <p>Mentorship programs</p> <p>Residential placement programs Costs for modified curriculum for instructional services provided to migrant students</p> <p>Costs incurred to provide supplemental services in support of Title I, Part A</p>	<p>In School Suspension Program (PIC 11)</p> <p>Parenting Classes (PIC 11)</p>
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<p>Supplemental instructional services in support of a Title I, Part A Targeted Assistance Program</p> <p>Cost of services for a modified curriculum program specifically designed to improve the academic performance of students at risk of dropping out of school, as defined under Section 29.081, Texas Education Code</p> <p>Mentoring services program for students at risk of dropping out of school</p> <p>Cost of a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g)</p> <p>An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g)</p>	
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§ 25 Bilingual Education and Special Language Programs

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

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

Program Intent Code 25 Costs to Include:	Program Intent Code 25 Costs to Exclude:
<p>Services intended to make students proficient in English</p> <p>Provision of a bilingual program</p> <p>Provision of ESL instruction</p> <p>Instruction in primary language</p> <p>Increase in cognitive academic language proficiencies</p> <p>Bilingual services to immigrant students</p>	<p>Foreign language courses (PIC 11)</p> <p>All DAEP related cost</p> <p>Full salary of bilingual/ESL instructors</p>

Program and student evaluation	
Instructional materials and equipment	
Staff development	
Supplemental staff expenses	
Salary supplements for teachers	
Supplies required for quality instruction and smaller class size	

§ 30 Title I, Part A School wide Activities Related to State Compensatory Education (SCE) and Other Costs on Campuses with 40% or More Educationally Disadvantaged Students

The SCE costs incurred to supplement federal awards for use on Title I, Part a School wide campuses with at least 40% educationally disadvantaged students (including fund code 211,) in the amount of the SCE allotment used to supplement federal awards. This program intent code is also used in the Special Revenue Fund for fiscal budgets approved in notice of grant awards (NOGA) for school wide federal projects benefiting Title I, Part A school wide campuses with at least 40% educationally disadvantaged students.

State law provides flexibility with the use of SCE funds on Title I, Part A campuses at which at least 40% of the students are educationally disadvantaged. SCE funds used to support a Title I, Part A program must be part of the campus budget and all SCE expenditures must be tracked back to the SCE fund code, and all generally accepted accounting principles must be followed. As with Title I funds, SCE funds used to upgrade the educational program must also meet the same guidelines required of NCLB in that SCE funds may only be used to incorporate instructional strategies that scientifically-based research has shown are effective with teaching low-achieving students.

SCE funds may be used on a Title I, Part A School wide campus to upgrade the educational program where the actual poverty percentage of the campus is 40% or greater as long as the SCE funds allocated to the campus are supplemental to the costs of the regular education program. To determine a campus' poverty percentage, school districts will use the same auditable poverty data used for Title I, Part A for identifying Title I campuses in the NCLB Consolidated Application for Federal Funding, located on the Title I Campus Selection Schedule. The use of these funds just be described and evaluated in the school wide campus improvement plan.

Although activities conducted with SCE funds may be used to support the Title I program, the campus must continue to receive its fair share of state and local funds for conducting the regular education program, and the intent and purpose of the SCE Program must still be met.

Program Intent Code 30 Costs to Include:	Program Intent Code 30 Costs to Exclude:
<p>SCE costs incurred to supplement the following eight components of a Title I, Part A school wide program:</p> <p>(1) A comprehensive needs assessment of the entire school including the needs of any migratory children in attendance. This assessment is based on information about the achievement of children in relation to the Texas State Academic Standards (TAKS). It should identify gaps between the current status of the school and its vision of where it wants to be, relative to key indicators or focus areas.</p> <p>Data obtained from the needs assessment provide the foundation for the goals of the comprehensive school wide plan.</p> <p>(2) School wide reform strategies that provide opportunities for all children to meet the state’s academic standards, particularly low-achieving children. The school wide plan also should address how the school will determine if student needs have been met.</p> <p>(3) Instruction by highly qualified professional staff.</p> <p>(4) High quality and ongoing professional development for teachers, principals, and paraprofessionals, and if appropriate, pupil services personnel, parents, and other staff.</p> <p>(5) Strategies to attract high-quality highly qualified teachers.</p> <p>(6) Increased parental involvement activities.</p> <p>(7) Assistance for preschool children in the transition from early childhood programs, such as Head Start, Even Start, Early Reading First, or a state-run preschool program, to local elementary school programs.</p>	<p>Basic and supplemental services at AEPs and DAEPs</p> <p>SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24)</p> <p>Day Care Cost (PIC 11)</p> <p>In School Suspension Program (PIC 11)</p> <p>Parenting Classes (PIC 11)</p>

<p>(8) Inclusion of teachers in the decisions regarding the use of academic assessments in order to provide information on, and to improve, the achievement of individual students and the overall instructional program.</p> <p>(9) Provision of effective, timely additional assistance and activities to students who experience difficulty mastering the proficient or advanced levels of academic achievement standards. This shall include measures to ensure that students' difficulties are identified on a timely basis and provide sufficient information on which to base effective assistance.</p> <p>(10) Coordination and integration of federal, state, and local services and programs.</p>	
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§ 31 High School Allotment (effective fiscal year 2009/10)

This program intent code is to be used to account for the \$275 per high school student to prepare students to go on to higher education, encourage students to take advanced academic course work, increase the rigor of academic course work, align secondary and postsecondary curriculum and support promising high school completion and success initiatives in grades 6 through 12. If the district meets certain college readiness and completion rate standards, there are less restrictions on how the funds are spent—see TEC 39.234.

This amount is not paid separately, but is combined with other Foundation School Program funds. The breakdown of the amount is provided on the Summary of Finance for journal entry purposes.

See the High School Allotment section of the HB1 implementation page for general information and a link to TAC 61 for rules on high school allotment.

This PIC is to be used beginning in fiscal year 2009/10 with fund 199 to align with the movement to Tier I funding; however, before that time it may be coded to fund 428 to record any remaining fund balance at the end of fiscal year 2008/09.

§ 91 Athletics and Related Activities

The costs incurred to provide for participation in competitive athletic activities such as football, basketball, golf, swimming, wrestling, gymnastics, baseball, tennis, track, volleyball, etc. This includes costs associated with coaching as well as sponsors for drill team, cheerleaders, pep squad or any other organized activity to support athletics. However, this does not include band.

Program Intent Code 91 Costs to Include:	Program Intent Code 91 Costs to Exclude:
Additional salaries associated with serving as coaches, athletic directors drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (i.e., additional days employed, reduction of class load, length of day, etc.)	Additional salaries and related expenditures/expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (i.e., NHS, Beta club, Letterman’s Club) (PIC 99)

99 Undistributed

All charges which are not readily distributed to program intent codes are classified here. Program intent code 99 may be used when recording substitute teachers and on-behalf teacher retirement payments in all function codes. This code may be used for costs not clearly attributable to a specific program intent.

Program Intent Code 99 Costs to Include:	Program Intent Code 99 Costs to Exclude:
Substitute teachers (if not allocated to specific PICs) Teacher retirement on-behalf payment (if not allocated to specific PICs) Additional salaries and related expenditures/expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (i.e., NHS, Beta club, Letterman’s Club)	Additional salaries associated with serving as coaches, athletic directors, drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (i.e., additional days employed, reduction of class load, length of day, etc.) (PIC 91)