



Financial Coding

Financial Accountability System Resource Guide

Contact Information

Robin Aldridge

Financial Accountability

Robin.Aldridge@tea.texas.gov

(512) 463-3940

Financial Accounting

- Texas Education Code (TEC), §44.007. ACCOUNTING SYSTEM; REPORT.

- a) A **standard school fiscal accounting system** must be adopted and installed by the board of trustees of each school district. The accounting system must conform with generally accepted accounting principles.
- b) The accounting system must meet at least the minimum requirements prescribed by the commissioner, subject to review and comment by the state auditor.
- c) A record must be kept of all revenues realized and of all expenditures made during the fiscal year for which a budget is adopted. A report of the revenues and expenditures for the preceding fiscal year shall be filed with the agency on or before the date set by the State Board of Education.
- d) The State Board of Education shall require each district, as part of the report required by this section, to include management, cost accounting, and financial information in a **format prescribed by the board** and in a manner sufficient to enable the board to monitor the funding process and determine educational system costs by district, campus, and program.

3

Financial Accounting

- 19 Texas Administrative Code (TAC) §109.41

The rules for financial accounting are described in the official Texas Education Agency publication, **Financial Accountability System Resource Guide (FASRG)**, which is adopted by this reference as the agency's official rule.

4

FASRG – Web page

Version 15.0

Instructional Materials Advisory Committee Accounting Transactions Update – November 5, 2011
Appendix – New Account Codes Update – May 20, 2014

Module 1 – Financial Accounting and Reporting (FAR)

Module 1.1 – FAR Appendices

Module 2 – Budgeting

Module 3 – Purchasing

Module 4 – Auditing

Module 5 – Site Based Decision Making

Module 6 – Accountability

Module 7 – Data Collection and Reporting

Module 8 – Management

Module 9 – State Compensatory Education

Module 10 – Special Supplement – Charter Schools

Module 11 – Special Supplement – Non-Profit Charter School Chart of Accounts

Chart of Accounts for **School Districts**

Chart of Accounts for **Charter Schools**

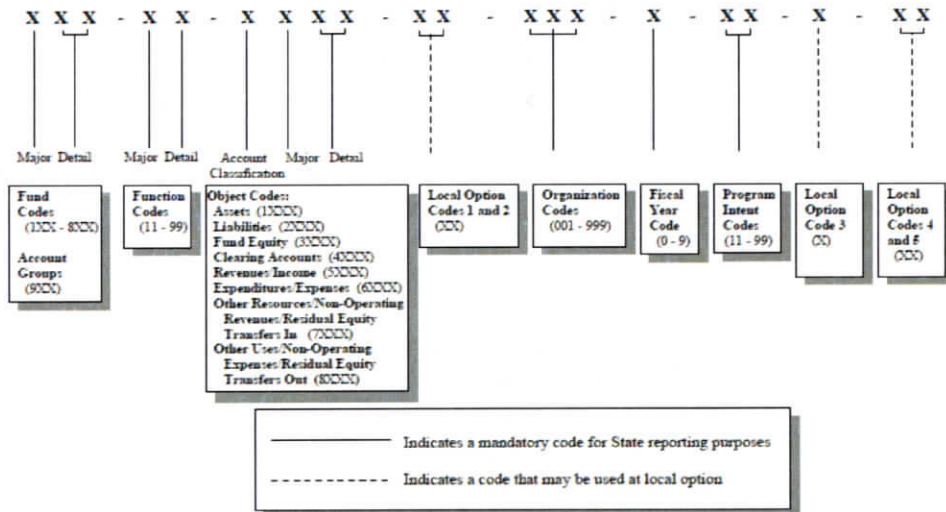
5

Account Code Structure

- ❑ 15 digits are required
- ❑ Additional five digits may be used to locally define codes (Local Option Codes)
- ❑ Major purpose is to establish the standard school district fiscal accounting system required by law

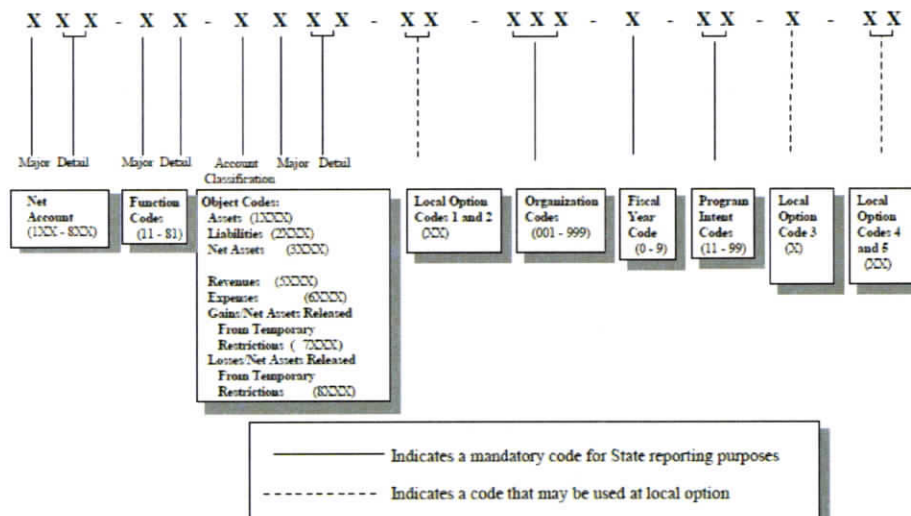
6

Account Code Structure – School Districts



7

Account Code Structure – Charter Schools



8

Account Code Structure

Fund Code (School Districts) – 3 digit code used to identify the **fund group** and specific fund.

Net Assets Code (Charter Schools) – 3 digit code used for all financial transactions to identify the **net asset group** and specific net asset class

Function Code – 2 digit code applied to expenses that identify the **purpose** of the transaction

Object Code – 4 digit code identifying the **nature and object** of an account, a transaction, or a source

Optional Codes 1 & 2 – 2 digit code for **optional** use to provide special accountability at the local level

Organization Code – 3 digit code identifying the **organization**

Fiscal Year Code – Single digit code that identifies the **fiscal year** of the transaction or the project year of inception of a grant project

Program Intent Code – 2 digit code used to designate the **intent** of a program provided to students

Optional Code 3 – Single digit code that may be used at the **local option**

Optional Codes 4 & 5 – 2 digit code that may be used by a non-profit charter school to **further describe** the transaction

9

Function Codes (F)

Purpose of the transaction



Function Codes

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 (**School Districts**); Fund Raising (**Charter Schools**)
- ❑ 90 – Intergovernmental Charges

11

Function Codes

10 Series – 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
- ❑ Includes **specific** function codes:
 - 11 – Instruction
 - 12 – Instructional Resources and Media Services
 - 13 – Curriculum Development and Instructional Staff Development

12

Function Codes

10 Series – Instruction and Instructional-Related Services

F11 – Instruction

Function 11 - Instruction

- For activities that deal directly with the interaction between teachers and students
- Students may be taught in a school classroom, home, or hospital, and in other learning situations (approved mediums such as television, radio, telephone, telecommunications, multimedia and correspondence)
- Expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students

13

Function Codes

10 Series – Instruction and Instructional-Related Services

F11 – Instruction

Examples

Salaries and related expenses associated with:

- Classroom teachers
- Teacher aides and classroom assistants
- Substitute teachers
- Teachers that deliver instruction by television, satellite, etc.
- Managers and coordinators for instructional networks
- Special education instructional services
- School bus aides for special education
- Field trips
- Upkeep and repairs to instructional materials and equipment in the classroom
- Band instruments (purchased by school or donated)
- Testing materials for tests developed and administered by teachers
- Instructional supplies
- Graduation expenditures
- Vehicles and insurance for instructional purposes, including driver education

14

Function Codes

10 Series – Instruction and Instructional-Related Services

F11 – Instruction

Distinctions

- Testing materials
 - ✓ Tests by teachers in F11
 - ✓ Standardized tests in F31
- Band
 - ✓ Instruments in F11
 - ✓ Uniforms in F36
- Vehicles
 - ✓ Instructional purposes (such as driver education) in F11
 - ✓ Transporting students to and from school in F34
 - ✓ Cocurricular/Extracurricular purposes in F36

15

Function Codes

10 Series – Instruction and Instructional-Related Services

F12 – Instructional Resources and Media Services

Function 12 – Instructional Resources and Media Services

For expenditures that :

- are directly and exclusively used for resource centers
- establish and maintain libraries
- establish and maintain other major facilities dealing with educational resources and media

16

Function Codes

10 Series – Instruction and Instructional-Related Services

F12 – Instructional Resources and Media Services

Examples

Salaries and related expenses associated with:

- Librarians, aides, and assistants
- Substitute library staff
- Media or resource center personnel
- Selecting, preparing, cataloging, and circulating books and other printed materials
- Planning the use of the library
- Building individuals' ability in their use of library books and materials
- Making equipment, films, filmstrips, transparencies, tapes, TV programs, software, CD/DVDs and similar materials available to instructional staff
- Studio crews that record educational programs
- Planning, programming, writing, and presenting educational programs by closed circuit or broadcast television
- Library books, films, video cassettes, CD/DVD disks, and other media that are maintained by a resource center or library
- Supplies for binding and repairing books or other media contained in the resource center
- Upkeep and repairs to media, library, and resource center materials and equipment
- Media and Living Science services provided by an education service center
- Vehicles for instructional resources and media purposes

17

Function Codes

10 Series – Instruction and Instructional-Related Services

F13 – Curriculum Development and Instructional Staff Development

Function 13 – Curriculum Development and Instructional Staff Development

For expenditures that:

- are directly and exclusively used to aid instructional staff in planning, developing, and evaluating the process of providing learning experiences for students
- are for inservice training and other staff development for instructional or instructional-related personnel (Functions 11, 12, and 13) of the district or charter school
- are 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.

18

Function Codes

10 Series – Instruction and Instructional-Related Services

F13 – Curriculum Development and Instructional Staff Development

Examples

Salaries and related expenses associated with:

- Staff that research and develop innovative, new, or modified instruction
- Staff who prepare and/or conduct inservice training or staff development for instructional and instructional-related staff (includes instructional technology)
- Curriculum coordinator (not responsible for supervising instructional staff)
- Fees for outside consultants conducting inservice training or staff development for instructional and instructional-related staff
- Subject area or grade level department heads and related support staff
- Assistant/Deputy Superintendent(s) for Curriculum
- Travel and subsistence for instructional and instructional related staff to attend inservice or staff development meetings
- Tuition and fees paid by the school for instructional staff to attend college for additional hours of credit
- Supplies, materials and equipment for curriculum development or inservice training
- Upkeep and repairs to equipment used for curriculum development or inservice training
- Paid sabbatical leaves for instructional staff
- Staff development or inservice training provided by an ESC
- Purchase of vehicles for staff development or curriculum development purposes

19

Function Codes

20 Series – 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.
- Includes **specific** function codes:
 - 21 – Instructional Leadership
 - 23 – School Leadership

20

Function Codes

20 Series – Instructional and School Leadership

F21 – Instructional Leadership

Function 21 – Instructional Leadership

For expenditures that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services

21

Function Codes

20 Series – Instructional and School Leadership

F21 – Instructional Leadership

Examples

Salaries and related expenses associated with:

- Instructional supervisors
- Special population or educational program coordinators or directors and related support staff
- Upkeep and repairs to materials and equipment related to instructional leadership
- Assistant/Deputy Superintendent(s) for Instruction
- Purchase of vehicles for instructional leadership purposes

22

Function Codes

20 Series – Instructional and School Leadership

F21 – Instructional Leadership

Distinctions

- Leadership

- ✓ Instructional Supervisors in F21
- ✓ Principals, Assistant Principals, and related staff in F23
- ✓ Assistant/Deputy Superintendent(s) for Curriculum in F13
- ✓ Superintendent in F41
- ✓ Curriculum Coordinator (not supervising instructional staff) in F13

23

Function Codes

20 Series – Instructional and School Leadership

F23 – School Leadership

Function 23 – School Leadership

- For expenditures that are used to direct and manage a school campus
- Includes 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

24

Function Codes

20 Series – Instructional and School Leadership

F23 – School Leadership

Examples

Salaries and related expenses associated with:

- Principals, assistant principals, and related staff
- Staff to record, compile, and report pupil attendance data, such as attendance databases, including enrollment records
- Campus staff that maintain principal's activity or student activity funds
- All expenditures related to teacher appraisal (even if the appraisal is conducted by a teacher peer group)
- 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
- Design of campus improvement plans

25

Function Codes

20 Series – Instructional and School Leadership

F23 – School Leadership

Distinctions

- Upkeep and repairs
 - ✓ Equipment related to school leadership in F23
 - ✓ Buildings and grounds in F51
 - ✓ Instructional materials and equipment in classroom in F11
- Computers
 - ✓ Used exclusively by school leadership in F23
 - ✓ Networked computers used for multiple functions in F53

26

Function Codes

30 Series – Support Services (Student)

- This function code **series** is used for expenditures/expenses that directly support students.
- Includes **specific** function codes:
 - 31 – Guidance, Counseling, and Evaluation Services
 - 32 – Social Work Services
 - 33 – Health Services
 - 34 – Student (Pupil) Transportation
 - 35 – Food Services
 - 36 – Extracurricular Activities

27

Function Codes

30 Series – Support Services (Student)

F31 – Guidance, Counseling, and Evaluation Services

Function 31 – Guidance, Counseling, and Evaluation Services

This function is used for expenditures that are directly and exclusively used for:

- assessing and testing students' abilities, aptitudes, and interests;
- counseling students with respect to career and educational opportunities
- helping students establish realistic goals.

This function includes costs of:

- psychological services,
- identification of individual characteristics,
- testing,
- educational counseling, student evaluation and occupational counseling.

28

Function Codes

30 Series – Support Services (Student)

F31 – Guidance, Counseling, and Evaluation Services

Function 31 – Guidance, Counseling, and Evaluation Services

This function is used for expenditures that are directly and exclusively used for:

- assessing and testing students' abilities, aptitudes, and interests
- counseling students with respect to career and educational opportunities
- helping students establish realistic goals.

This function includes costs of:

- psychological services
- identification of individual characteristics
- testing
- educational counseling
- student evaluation
- occupational counseling

29

Function Codes

30 Series – Support Services (Student)

F31 – Guidance, Counseling, and Evaluation Services

Examples

Salaries and related expenses associated with:

- Counselors and related staff, including Career and Technical or occupational counselors
- Staff who evaluate student performance using assessment instruments
- Mental health screening
- 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 tests
- 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

30

Function Codes

30 Series – Support Services (Student)

F32 – Social Work Services

Function 32 – Social Work Services

This function is used for expenditures 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.)

31

Function Codes

30 Series – Support Services (Student)

F32 – Social Work Services

Examples

Salaries and related expenses associated with:

- Truant/attendance officers
- Personnel transferring migrant student records
- Social workers
- Assistant/Deputy Superintendent(s) for Social Services
- Purchase of vehicles for social work services
- Upkeep and repairs to materials and equipment related to social work services
- Supplies for social work services

32

Function Codes

30 Series – Support Services (Student)

F33 – Health Services

Function 33 – Health Services

This function is used for expenditures 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.

33

Function Codes

30 Series – Support Services (Student)

F33 – Health Services

Examples

Salaries and related expenses associated with:

- 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
- Contracted medical services including doctor visits, dental visits, vision services and nurses services
- Staff and student inoculations
- Medical and health supplies for the use of students to assist in health care
- Medicaid administrative expenditures
- Student physical health screening and referral
- Upkeep and repairs to materials and equipment related to health services
- Industrial nurses
- Purchase of vehicles for health services

34

Function Codes

30 Series – Support Services (Student)

F34 – Student (Pupil) Transportation

Function 34 – Student (Pupil Transportation)

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

Expenditures for transportation specifically and exclusively for purposes of transporting students relating to enhanced program intents such as Career and Technical and Services to Students with Disabilities (Special Education), etc., are to be recorded in Function 34 with the appropriate program intent codes.

35

Function Codes

30 Series – Support Services (Student)

F34 – Student (Pupil) Transportation

Examples

Salaries and related expenses associated with:

- Transportation supervisors, directors, bus drivers and bus maintenance personnel
- Assistant/Deputy Superintendent(s) for Transportation
- 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
- Fuel, tires, etc. for buses
- Contracted repair of buses
- Bus driver training and certification
- Fleet insurance for buses
- Bonding expenditures/expenses for bus drivers
- Initial purchase of school buses

36

Function Codes

30 Series – Support Services (Student)

F34 – Student (Pupil) Transportation

Distinctions

- School buses
 - ✓ Initial purchase in F34
 - ✓ Principal and interest on loans and capital leases in F71 (**School Districts**)
- Vehicles
 - ✓ For student transportation in F34
 - ✓ Other than those used for student transportation in function that they serve

37

Function Codes

30 Series – Support Services (Student)

F35 – Food Services

Function 35 – Food Services

This function is used for food service operation expenditures, including:

- the cost of food
- labor
- other expenditures necessary for the preparation, transportation, and storage of food to provide to students and staff

Expenditures are used directly and exclusively for supervision and maintenance of a food service operation.

38

Function Codes

30 Series – Support Services (Student)

F35 – Food Services

Examples

Salaries and related expenses associated with:

- Food service supervisors or directors and related staff
- Cooks
- Snack bar staff
- Food purchases
- Non-food purchases such as plates, silverware, napkins, etc. essential to providing food services to students
- Commodities
- Purchase of vehicles and other transportation costs for the purpose of transporting food from central locations to satellite locations
- Purchase of food service equipment (Contact the Texas Department of Agriculture for clarification regarding equipment that is eligible under the food service program)

39

Function Codes

30 Series – Support Services (Student)

F35 – Food Services

Distinctions

- Food purchases
 - ✓to provide to students and staff as part of food service operation in F35
 - ✓to instruct students in class in F11
 - ✓to sell for an activity or at concession stands in F36

40

Function Codes

30 Series – Support Services (Student)

F36 – Extracurricular Activities

Function 36 – Extracurricular Activities

This function is used for expenditures for school-sponsored activities outside of the school day.

- Generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting
- Include athletics and other activities that normally involve competition between schools

If the school district has activity funds, the goods purchased for resale are to be classified in this function.

41

Function Codes

30 Series – Support Services (Student)

F36 – Extracurricular Activities

Some examples of extracurricular activities:

- | | |
|----------------|--|
| ▪ Football | ▪ Band |
| ▪ Baseball | ▪ University Interscholastic League competitions |
| ▪ Volleyball | ▪ Future Farmers of America (FFA) |
| ▪ Basketball | ▪ National Honor Society |
| ▪ Track | |
| ▪ Tennis | |
| ▪ Golf | |
| ▪ Drill team | |
| ▪ Pep squad | |
| ▪ Cheerleading | |

42

Function Codes

30 Series – Support Services (Student)

F36 – Extracurricular Activities

Examples

Expenses associated with:

- Athletic salary supplements paid exclusively for coaching, directing, or sponsoring extracurricular athletics, drill team, pep squad, or cheerleaders
- Athletic Directors/Assistants and trainers
- Expenditures for insurance to cover student injuries that take place while participating in athletics
- Physical examinations for purposes of athletics
- Medical and health supplies to be used for athletics
- Athletic supplies and equipment, including, uniforms, etc.
- Game officials
- Travel for coaches, trainers, band director, sponsors of activities and competitions (such as debate, science, etc.), and students including meals and lodging and additional costs associated with the activities
- Gatekeepers, timers, and scorekeepers at athletic events
- Band uniforms
- Items for resale for an activity fund
- Purchase of vehicles for cocurricular/extracurricular purposes

43

Function Codes

40 Series – Administrative Support Services

- This function code **series** is used for the overall general administrative support services of the school district.
- Includes **specific** function code:
 - 41 – General Administration

44

Function Codes

40 Series – Administrative Support Services

F41 – General Administration

Function 41 – General Administration

This function is for expenditures that are for purposes of managing or governing the school district as an overall entity.

- Covers multiple activities that are not directly and exclusively used for costs applicable to specific functions
- Is an indirect cost applicable to other expenditure functions
- Must be used with Program Intent Code 99 (Undistributed)
- Must be used with 700 organization code group (Administrative)

45

Function Codes

40 Series – Administrative Support Services

F41 – General Administration

Examples

Salaries and related expenses associated with:

- Board of trustees, including travel, training, and legal fees
- Chief officer (Superintendent)
- Office of the Superintendent
- Budgeting, accounting, and fiscal affairs, including payroll and internal auditing, property accounting (capital assets), inventory, and purchasing
- Human resources (personnel services)
- Tax office services for the school district (**School Districts Only**)
- Textbook custodian
- Support services for aggregating attendance reports to superintendent's report
- Legal and risk management issues, including analysis of tax value limitation agreements
- Planning and research
- Community/public relations

46

Function Codes

40 Series – Administrative Support Services

F41 – General Administration

- Stand alone or networked computers used primarily by Function 41 personnel for administrative purposes
- Vehicles (including acquisition, maintenance, and supplies) used for administrative personnel
- Expenditures/expenses for bonding administrative personnel
- Costs associated with records management
- Insurance for administrative automobiles
- Liability insurance for board of trustees and administrative personnel
- Design of district improvement plan
- Pre/post employment physicals or drug testing for personnel classified in this function
- Fees, associated travel, and other related costs for the appraisal of property and the collection of taxes when no other governmental entities are involved
- Amounts paid to other governmental entities such as county appraisal districts for costs related to the collection of taxes
- Amounts paid for monitors, conservators or management teams required by TEA

47

Function Codes

50 Series – Support Services (Non-Student Based)

- This function code **series** is used for expenditures/expenses that are used for school district or charter school support services.
- Includes **specific** function codes:
 - 51 – Facilities Maintenance and Operations
 - 52 – Security and Monitoring Services
 - 53 – Data Processing Service

48

Function Codes

50 Series – Support Services (Non-Student Based)

F51 – Facilities Maintenance and Operations

Function 51 – Facilities Maintenance and Operations

This function is used for expenditures for activities:

- to keep the facilities and grounds open, clean, comfortable,
- in effective working condition and state of repair
- insured

This function is used to record expenditures:

- for the maintenance and operation of the physical facilities and grounds
- associated with warehousing and receiving services

49

Function Codes

50 Series – Support Services (Non-Student Based)

F51 – Facilities Maintenance and Operations

Examples

Salaries and related expenses associated with:

- Custodian services
- Building and appliance maintenance
- Property/casualty insurance
- Supervisors, Directors, and Assistant/Deputy Superintendents for facilities maintenance and operation
- Warehouse operation
- Premiums for blanket casualty insurance for physical facilities, including food service operations
- Property insurance for band instruments, uniforms and other equipment
- Property insurance for athletic uniforms and other athletic equipment
- Acquisition of supplies and contracted maintenance for vehicles used for facilities maintenance and operation, including food service operations
- Utilities for the entire school district, including food service operations
- Security systems that are part of a smoke detector system
- Vehicles purchased for facilities maintenance and operation

50

Function Codes

50 Series – Support Services (Non-Student Based)

F51 – Facilities Maintenance and Operations

Distinctions

- Buildings
 - ✓ Maintenance in F51
 - ✓ Remodel or construction in F81 (**School Districts**)

51

Function Codes

50 Series – Support Services (Non-Student Based)

F52 – Security and Monitoring Services

Function 52 – Security and Monitoring Services

This function is used for expenditures 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.

52

Function Codes

50 Series – Support Services (Non-Student Based)

F52 – Security and Monitoring Services

Examples

Salaries and related expenses associated with:

- Security guards
- Hall monitors for security purposes
- School bus security monitors
- School crossing guards
- Campus police
- 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.

53

Function Codes

50 Series – Support Services (Non-Student Based)

F53 – Data Processing Services

Function 53 – Data Processing Services

This function is for expenditures for data processing services, whether in-house or contracted.

- Costs associated with mainframe, minicomputers, servers, and networked or standalone microcomputers that provide services to multiple functions are to be recorded here.
- Specific types of applications include student accounting, financial accounting, and human resources/personnel.

Examples

- 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
- Interfacing costs associated with general types of technical assistance to data users

54

Function Codes

50 Series – Support Services (Non-Student Based)

F53 – Data Processing Services

Examples

Salaries and related expenses associated with:

- PC networks, minicomputers, and mainframe computers (all including hardware/software maintenance) that include student and general administrative software, license fees, and serve multiple functions
- Network managers for non-instructional computer networks
- Management Information Services (MIS) directors
- Webmaster (excluding costs attributable to instructional settings)
- Technology network, data, or system security (excluding costs attributable to instructional settings)
- Information technology developer, programmer, tester, or systems analyst (excluding costs attributable to instructional settings)

55

Function Codes

50 Series – Support Services (Non-Student Based)

F53 – Data Processing Services

Distinctions

- Computers
 - ✓ Mainframe, minicomputers, servers, and networked or standalone microcomputers that provide services to multiple functions in F53
 - ✓ Stand alone personal computers (PCs) in the appropriate function
 - ✓ Peripherals including terminals and printers in the appropriate function

56

Function Codes

60 Series – Ancillary Services

- This function code **series** is used for expenditures/expenses that are for school district or charter school support services supplemental to the operation of the school district or charter school.
- Includes **specific** function codes:
 - 61 – Community Services
 - 62 – Administrative Support Services (**School Districts – Used by Education Service Centers Only**)

57

Function Codes

60 Series – Ancillary Services

61 – Community Services

Function 61 – Community Services

This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services.

- Used for services or activities relating to the whole community or some segment of the community
- Includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community

58

Function Codes

60 Series – Ancillary Services

61 – Community Services

Examples

Salaries and related expenses associated with:

- Community recreation services such as the operation of a school library, swimming pool, and playgrounds for the public
- Parenting programs
- Parental involvement programs
- Parent education/involvement liaison or coordinator
- Parental and education services to adults other than adult basic education
- Child care for teen parents attending school
- Staff for child care for teachers or working parents
- Baby-sitting after hours and after school daycare
- Amnesty programs
- Civic centers
- Public health programs
- Conducting meetings with parental advisory committees

59

Function Codes

60 Series – Ancillary Services

62 – School District Administrative Support Services (Used by ESCs Only)

Function 62 – School District Administrative Support Services (Used by ESCs Only)

This function code is to be used exclusively by education service centers for expenditures related to performing certain administrative functions for school districts.

- Can include indirect instructional services for students such as guidance and counseling, social work, health, and food services as well as general administrative services such as fiscal budget, accounting, joint purchasing, tax administration, SAS preparation services, etc.
- For region-wide activities that encompass inservice education and other developmental activities provided to indirect instructional or instructional related school district professional personnel (i.e., professional personnel in functions other than 11, 12 and 13).

60

Function Codes

60 Series – Ancillary Services

62 –School District Administrative Support Services (Used by ESCs Only)

Examples

Expenses associated with:

- Administrative support services for school district personnel
- Guidance and counseling staff that provide services to students
- Social work staff that provide services to students
- Health staff that provide services to students
- Staff that provide administrative services to students

61

Function Codes

70 Series – Debt Service

- This function code **series** is used for expenditures that are used for:
 - the payment of debt principal and interest for **school districts**
 - the payment of debt interest for **charter schools**
- Includes **specific** function code:
 - 71 – Debt Service

62

Function Codes

70 Series – Debt Service

F71 – Debt Service

Function 71 – Debt Service

This function is used for expenditures that are for:

- the retirement of recurring bond
- capital lease principal
- other debt, related debt service fees, and for all debt interest

Examples

- Bond principal
- Interest on bonds
- Capital lease principal
- 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

63

Function Codes

80 Series – Capital Outlay (Districts) & Fund Raising (Charter Schools)

School Districts

- This function code **series** is used for expenditures that are acquisitions, construction, or major renovation of school district facilities.
- Includes **specific** function code:
 - 81 – Facilities Acquisition and Construction

Charter Schools

- This function code **series** is used for expenses related to fund raising activities.
- Includes **specific** function code:
 - 81 – Fund Raising

64

Function Codes

80 Series – Capital Outlay (Districts)

F81 – Facilities Acquisition and Construction

Function 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.

Examples

- Acquisition or purchase of land and/or buildings
- Remodeling or construction of buildings
- Major improvement to sites
- Initial installation or extension of service systems or other equipment
- Initial capital outlay to equip new facilities
- Capital outlays under capital leases (this does not include lease payments)

65

Function Codes

80 Series – Fund Raising (Charter Schools)

F81 – Fund Raising

Function 81 – Fund Raising

This function is used for expenses related to fund raising activities, including activities involved in attracting gifts from individuals, and/or corporate gifts and grants, such as tax deductible contributions.

Examples

- Travel
- Advertising
- Payroll of staff involved in fund raising

66

Function Codes

90 Series – Intergovernmental Charges

School Districts Only

- This function code **series** is used for intergovernmental charges.
“Intergovernmental” is a classification that is appropriate where one governmental unit transfers resources to another.
- Includes **specific** function codes:
 - 91 – Contracted Instructional Services Between Public Schools
 - 92 – Incremental Costs Associated with Chapter 41, Texas Education Code, Purchase or Sale of WADA
 - 93 – Payments to Fiscal Agent/Member Districts of Shared Services Arrangements
 - 95 – Payments to Juvenile Justice Alternative Education Programs
 - 97 – Payments to Tax Increment Fund
 - 99 – Other Intergovernmental Charges

67

Function Codes

90 Series – Intergovernmental Charges

F91 – Contracted Instructional Services Between Public Schools

Function 91 – Contracted Instructional Services Between Public Schools

This function code is used for expenditures that are used for:

- Providing financial resources for services in another public school through a contract for education of nonresident students under Subchapter E, Chapter 41, TEC
- Purchasing attendance credits from the state under Subchapter D, Chapter 41, TEC

Costs for contractual arrangements under Subchapter E, Chapter 41, are recorded under this function code only if the agreement is to pay for services managed and administered by another school district receiving payments under Subchapter E, Chapter 41, TEC.

Examples

- Purchase of weighted average daily attendance (WADA) from other school districts or from the state
- Technology Consortium costs under Option 4
- Career and Technology education programs under TEC §41.125

68

Function Codes

90 Series – Intergovernmental Charges

F92 – Incremental Costs Associated with Chapter 41, TEC, Purchase or Sale of WADA

Function 92 – Incremental Costs Associated with Chapter 41, Texas Education Code, Purchase or Sale of WADA

This function code is used for expenditures that are for the purpose of positioning a school district with excess wealth per WADA to purchase attendance credits either from the state or from other school district(s).

Examples

- Salaries and expenditures related to the cost of collecting excess taxes to purchase or sell WADA
- Salaries and expenditures related to the cost of legal fees or elections expenses incurred to purchase WADA

69

Function Codes

90 Series – Intergovernmental Charges

F93 – Payments to Fiscal Agent/Member Districts of Shared Services Arrangements

Function 93 – Payments to Fiscal Agent/Member Districts of Shared Services Arrangements

This function code is used for expenditures that are for:

- payments from a member district to a fiscal agent of a shared services arrangement
- payments from a fiscal agent to a member district of a shared services arrangement

Examples

- Payments from member districts to fiscal agents of shared services arrangements, where fiscal agent will expend funds on behalf of member districts (Use Expenditure Object Code 6492)
- Payments from fiscal agents to member districts of shared services arrangements, where member districts will expend funds (Use Expenditure Object Code 6493)

70

Function Codes

90 Series – Intergovernmental Charges

F95 – Payments to Juvenile Justice Alternative Education Programs

Function 95 – Payments to Juvenile Justice Alternative Education Programs

This function code is used:

- for expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs under Chapter 37, TEC.
- to account for payments to other governmental entities in connection with students that are placed in discretionary or mandatory JJAEP settings.

Examples

- Payments from school districts in which a student resides to a Juvenile Justice Alternative Education Program (Use Expenditure Object Code 6223)

71

Function Codes

90 Series – Intergovernmental Charges

F97 – Payments to Tax Increment Fund

Function 97 – Payments to Tax Increment Fund

This function code is used for expenditures that are for the purpose of providing financial resources paid into a tax increment fund under Chapter 311, Tax Code.

- The revenues are recorded under fund 199, Object 5746
- The expenditures are recorded under fund 199, Object 6499

Examples

- Payments into a tax increment fund under Chapter 311, Tax Code (Use expenditure object code 6499)

72

Function Codes

90 Series – Intergovernmental Charges

F99 – Other Intergovernmental Charges

Function 99 – Other Intergovernmental Charges

This code is used to record other intergovernmental charges not defined above.

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.

Examples

- 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)
- Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property (Use Expenditure Object Code 6213)

73

Function Codes

Specific costs

- **Pre/post employment physicals or drug testing** for personnel should be coded to the function code that the employee/position is classified.
- **Vehicles** should be coded to the function for the purpose of the vehicle.
- **Upkeep and repairs to materials and equipment** should be coded to function code in which it is related.
- **Supplies** should be coded to the function for the purpose of the supplies.

74

Function Codes Distinctions

Testing Materials	Band	Athletics and Other Activities	Buses	Vehicles
<ul style="list-style-type: none"> ✓ Tests by teachers in F11 ✓ Standardized tests in F31 	<ul style="list-style-type: none"> ✓ Instruments in F11 ✓ Uniforms in F36 ✓ Insurance on instruments, uniforms, and other equipment in F51 	<ul style="list-style-type: none"> ✓ Field trips in F11 ✓ Student organization trips in F36 ✓ Athletic supplies, equipment, and uniforms in F36 ✓ Insurance for athletic uniforms and equipment in F51 ✓ Insurance for student injuries in athletics in F36 	<ul style="list-style-type: none"> ✓ Initial purchase in F34 ✓ Principal and interest on loans and capital leases in F71 (Districts) 	<ul style="list-style-type: none"> ✓ Instructional purposes in F11 ✓ Transporting students to and from school in F34 ✓ Cocurricular/ Extracurricular purposes in F36 ✓ Purpose other than student transportation in the function they serve

75

Function Codes Distinctions

Upkeep and Repairs	Computers	Food	Buildings	Leadership
<ul style="list-style-type: none"> ✓ Buildings and grounds in F51 ✓ Instructional materials and equipment in classroom in F11 ✓ Equipment related to school leadership in F23 	<ul style="list-style-type: none"> ✓ Networked or stand alone computers used for multiple functions in F53 ✓ Stand alone PCs and peripherals including terminals and printers in the appropriate function ✓ Used exclusively by school leadership in F23 	<ul style="list-style-type: none"> ✓ To provide to students and staff as part of food service operation in F35 ✓ To instruct students in class in F11 ✓ To sell for an activity or at concession stands in F36 	<ul style="list-style-type: none"> ✓ Maintenance in F51 ✓ Remodel or reconstruction in F81 (Districts) ✓ Utilities for district in F51 	<ul style="list-style-type: none"> ✓ Instructional Supervisors in F21 ✓ Principals, Asst. Principals, and related staff in F23 ✓ Assistant/Deputy Superintendents for Curriculum in F13 ✓ Superintendent in F41 ✓ Curriculum Coordinator in F13

76

Function Codes

Distinctions

Health

- ✓ Student health screening and referral in F33
- ✓ Mental health screening in F31
- ✓ Physical examinations for athletics in F36
- ✓ Medical and health supplies to be used for athletics in F36

Home and Community

- ✓ Social workers in F32
- ✓ Parent education/ involvement liaison or coordinator in F61
- ✓ Student/parent counseling in F31
- ✓ Community/public relations in F41

Administrative and Information Staff

- ✓ Staff members who perform accounting, personnel, or other administrative functions in F41
- ✓ Management Information Services directors in F53
- ✓ Attendance staff in F41
- ✓ Computer network staff in F53

Books and Software

- ✓ Textbooks in F11
- ✓ Instructional software and licensing in F11
- ✓ Books and media maintained by a library in F12
- ✓ Reference books in the classroom in F11
- ✓ Software and licensing that serve multiple functions in F53

Security and Monitoring

- ✓ Metal detectors, drug dogs, and surveillance devices in F52
- ✓ School bus security monitors in F52
- ✓ Security systems part of smoke detector system in F51
- ✓ School bus monitors in F52
- ✓ School bus aides for special ed in F11

77

Expense Object Codes

Nature and object of the transaction



Expense Object Codes

- 6100 Series – Payroll Costs
- 6200 Series – Professional and Contracted Services
- 6300 Series – Supplies and Materials
- 6400 Series – Other Operating Expenses
- 6500 Series – Debt Service
- 6600 Series – Capital Outlay – Land, Buildings, and Equipment
(School Districts Only)

79

6100 Series – Payroll Costs

- 6110 – Teachers and Other Professional Personnel
- 6120 – Support Personnel
- 6130 – Employee Allowances
- 6140 – Employee Benefits

80

6100 Series – Payroll Costs

6110 – Teachers and Other Professional Personnel

- 6112 – Salaries or Wages for Substitute Teachers and Other Professionals
- 6119 – Salaries or Wages - Teachers and Other Professional Personnel

81

6100 Series – Payroll Costs

6120 – Support Personnel

- 6121 – Extra Duty Pay/Overtime – Support Personnel
- 6122 – Salaries or Wages for Substitute Support Personnel
- 6129 – Salaries or Wages for Support Personnel
(Non-exempt by Fair Labor Standards Act – Nonexempt workers must be paid overtime pay at a rate of not less than one and one-half times their regular rates of pay after 40 hours of work in a workweek)

82

6100 Series – Payroll Costs

6130 – Employee Allowances

- 6131 – Contract Buyouts
 - ✓ Direct payments made by a school as severance
 - ✓ Benefits extended as part of contract buyout agreement
- 6139 – Employee Allowances

Some examples include allowances for:

 - ✓ Automobiles
 - ✓ Housing
 - ✓ Cell phones
 - ✓ Uniforms
 - ✓ Meals

83

6100 Series – Payroll Costs

6140 – Employee Benefits

- 6141 – Social Security/Medicare
- 6142 – Group Health and Life Insurance
- 6143 – Workers' Compensation
- 6144 – Teacher Retirement/TRS Care – On-Behalf Payments (**School Districts**)
- 6145 – Unemployment Compensation
- 6146 – Teacher Retirement/TRS Care
- 6149 – Employee Benefits

84

6200 Series – Professional and Contracted Services

- 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

85

6200 Series – Professional and Contracted Services

6210 – Professional Services

- 6211 – Legal Services
- 6212 – Audit Services
- 6213 – Tax Appraisal and Collection (**School Districts**)
 - ✓ Appraisal costs in F99 (Other Intergovernmental Charges)
 - ✓ Collection of taxes in F41 (General Administration)
- 6214 – Lobbying
- 6219 – Professional Services

86

6200 Series – Professional and Contracted Services

6220 – Tuition and Transfer Payments

- 6221 – Staff Tuition and Related Fees – Higher Education
- 6222 – Student Tuition – Public Schools
- 6223 – Student Tuition – Other than to Public Schools
- 6224 – Student Attendance Credits (**School Districts**)
- 6229 – Tuition and Transfer Payments

87

6200 Series – Professional and Contracted Services

6230 – Education Service Center Services

- 6239 – Education Service Center Services

Some examples of contracted services:

- ✓ Data processing
- ✓ Accounting
- ✓ Media
- ✓ Special education
- ✓ Career and technical education
- ✓ Staff development
- ✓ Curriculum development
- ✓ Drug training
- ✓ Grant writing

88

6200 Series – Professional and Contracted Services

6240 – Contracted Maintenance & Repair Services

▪ 6249 – Contracted Maintenance and Repair

Some examples of normal and routine contracted maintenance and repairs:

- ✓ Office equipment
- ✓ Furniture
- ✓ Computers, fax machines, and copiers
- ✓ Telephone systems
- ✓ Service maintenance agreement fees
- ✓ Janitorial and landscaping
- ✓ Heating, ventilation, and air conditioning
- ✓ Vehicles
- ✓ Software upgrades (initial purchase in object code 6399 – General Supplies or 6639 – Furniture, Equipment, and Software)

89

6200 Series – Professional and Contracted Services

6250 - Utilities

▪ 6259 – Utilities

Some examples include:

- ✓ Water
- ✓ Electricity
- ✓ Fuel for heating, cooling, and cooking
- ✓ Sanitation
- ✓ Telecommunications

90

6200 Series – Professional and Contracted Services

6260 – Rentals – Operating Leases

- **6269 – Rentals – Operating Leases**

Some examples include:

- ✓ Furniture
- ✓ Computers
- ✓ Telecommunications equipment
- ✓ Audio-visual equipment
- ✓ Vehicles
- ✓ Land
- ✓ Buildings (entire or space)
- ✓ Grounds

91

6200 Series – Professional and Contracted Services

6290 – Miscellaneous Contracted Services

- **6291 – Consulting Services**

Does not include a routine service/activity that is necessary to the functioning of a school's programs

- **6299 – Miscellaneous Contracted Services**

Distinctions:

- ✓ *Professional services in object code 6219*
- ✓ *ESC services in object code 6239*
- ✓ *Normal or routine contracted maintenance or repair in object code 6249*

92

6300 Series – Supplies and Materials

- 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)

93

6300 Series – Supplies and Materials

6310 – Supplies and Materials for Maintenance and/or Operations

- 6311 – Gasoline and Other Fuels for Vehicles (Including Buses)
- 6319 – Supplies for Maintenance and/or Operations
Some examples include:
 - ✓ Janitorial supplies
 - ✓ Building maintenance supplies for minor repairs and upkeep
 - ✓ Supplies for the upkeep of furniture and equipment

94

6300 Series – Supplies and Materials

6320 – Textbooks and Other Reading Materials

- **6321 – Textbooks**

Purchased by the school and furnished free to students

- **6329 – Reading Materials**

Includes:

- ✓ Magazine subscriptions
- ✓ Newspaper subscriptions
- ✓ Reference books
- ✓ Library books and media <\$5,000 per unit value and/or useful life of one year or less

95

6300 Series – Supplies and Materials

6330 – Testing Materials

- **6339 – Testing Materials**

Test booklets and study materials related to those tests

Distinctions:

- ✓ Field guides used to connect STAAR standards to the curriculum, to build content knowledge, and to plan for more rigorous instruction should be coded to function code 13 (Curriculum Development and Instructional Staff Development) and object code 6399 (General Supplies).
- ✓ Study materials for STAAR should be coded to function 31 (Guidance, Counseling, and Evaluation Services) and object code 6339.

96

6300 Series – Supplies and Materials

6340 – Food Service and Other Resale Items

- 6341 – Food
Includes transportation, handling, processing, etc. of food
- 6342 – Non-Food
Includes napkins, straws, forks, etc.
- 6343 – Items for Sale
Not related to the regular food service program
- 6344 – USDA Commodities
- 6349 – Food Service Supplies

97

6300 Series – Supplies and Materials

6390 – Supplies and Materials (General)

- 6399 – General Supplies
Necessary for the instruction process and/or administration

Distinctions:

- ✓ Some “apps” can be considered software and some can be considered instructional materials (object code 6321 – Textbooks).
- ✓ Software <\$5,000 per unit should be coded to object code 6399 (General Supplies).
- ✓ Software ≥\$5,000 per unit should be code to object code 6639 (Furniture, Equipment, and Software).

98

6400 Series – Other Operating Expenses

- 6410 – Travel, Subsistence, and Stipends
- 6420 – Insurance and Bonding Costs
- 6430 – Election Costs (**School Districts Only**)
- 6440 – Depreciation Expense
- 6490 – Miscellaneous Operating Costs

99

6400 Series – Other Operating Expenses

6410 – Travel, Subsistence, and Stipends

- 6411 – Travel and Subsistence – Employee Only
- 6412 – Travel and Subsistence – Students
- 6413 – Stipends – Non-Employees
For participation in organizational controlled for directed activities
- 6419 – Travel and Subsistence – Non-Employees
For travel expenses incurred while traveling to school authorized activities

Note: The cost of travel includes transportation, meals, room, and registration fees associated with conferences, seminars, etc.

100

6400 Series – Other Operating Expenses

6420 (Insurance & Bonding), 6430 (Election), and 6440 (Depreciation)

- 6429 – Insurance and Bonding Costs
Includes property insurance, liability insurance, bonding costs, athletic insurance, etc.
- 6439 – Election Costs (**School Districts**)
Includes cost for conducting an election such as printing ballots, legal notices, and election officials who are not school district employees
- 6449 – Depreciation Expense

101

6400 Series – Other Operating Expenses

6490 – Miscellaneous Operating Costs

- 6491 – Statutorily Required Public Notices (**New**)
- 6492 – Payments to Fiscal Agents of Shared Services Arrangements
(**School Districts**)
- 6493 – Payments to Member Districts of Shared Services Arrangements
(**School Districts**)
- 6494 – Reclassified Transportation Expenditures
- 6495 – Dues
- 6499 – Miscellaneous Operating Costs

102

6500 Series – Debt Service

- ☐ 6510 – Debt Principal (**School Districts Only**)
 - 6511 – Bond Principal
 - 6512 – Capital Lease Principal
 - 6513 – Long-Term Debt Principal
 - 6519 – Debt Principal (not specified elsewhere)
- ☐ 6520 – Interest Expenses/Expense
 - 6521 – Interest on Bonds
 - 6522 – Capital Lease Interest
 - 6523 – Interest on Debt
 - 6524 – Amortization of Bond and Other Debt Related Costs
 - 6525 – Amortization of Premium and Discount on Issuance of Bonds
 - 6529 – Interest Expenditures (not specified elsewhere)
- ☐ 6590 – Other Debt Service Expenditures/Expenses
 - 6599 – Other Debt Service Fees (issuance costs, fiscal agent fees, etc.)

103

6600 Series – Capital Outlay (Land, Buildings, & Equipment)

School Districts Only

- ☐ 6610 – Land Purchase and Improvement
 - 6619 – Land Purchase and Improvement
- ☐ 6620 – Building Purchase, Construction, or Improvements
 - 6629 – Building Purchase, Construction, or Improvements
- ☐ 6630 – Furniture and Equipment
 - 6631 – Vehicles per unit cost of \$5,000 or more
 - 6639 – Furniture, Equipment, and Software
- ☐ 6640 – Fixed Assets – District Defined
 - 6641 – Vehicles per unit cost of less than \$5,000
 - 6649 – Capital Assets – Other (Locally Defined Groupings)
- ☐ 6650 – Fixed Assets Under Capital Leases
 - 6651 – Capital Lease of Buildings
 - 6659 – Capital Lease of Furniture, Equipment, and Software
- ☐ 6660 – Library Books and Media
 - 6669 – Library Books and Media

104

Coding Examples

Using the required account code structure

XXX - XX - XXXX - XX - XXX - X - XX - X - XX
 Fund/ Function Object Local Org FY PIC Local Local
 Net Asset

Coding Examples

Teaching supplies

Net Asset	Function	Object	Local Option	Organization	Fiscal Year	Program Intent Code	Local Option	Local Option
199 or 420	11	6399	xx	101	9	11	x	xx
General Fund	Instruction	Supplies		Elementary Campus	FY 2019	Basic Educational Services		

Testing and assessment

Net Asset	Function	Object	Local Option	Organization	Fiscal Year	Program Intent Code	Local Option	Local Option
199 or 420	31	6339	xx	505	9	11	x	xx
General Fund	Guidance, Counseling & Evaluation Services	Testing Materials		Elementary Campus	FY 2019	Basic Educational Services		

Coding Examples

■ Counselor travel

Net Asset	Function	Object	Local Option	Organization	Fiscal Year	Program Intent Code	Local Option	Local Option
199 or 420	31	6411	xx	039	9	99	x	xx
General Fund	Guidance, Counseling & Evaluation Services	Travel & Subsistence – Employee Only		High School Campus	FY 2019	Undistributed		

■ Staff development

Net Asset	Function	Object	Local Option	Organization	Fiscal Year	Program Intent Code	Local Option	Local Option
199 or 420	13	6411	xx	041	9	99	x	xx
General Fund	Curriculum Development and Instructional Staff Development	Travel & Subsistence – Employee Only		Middle School Campus	FY 2019	Undistributed		

The cost of employee travel (Object Code 6411) also includes any registration fees associated with attending conferences, including seminars, in-service training.

107

Coding Examples

■ CTE textbooks (Purchased from FSP funds)

Net Asset	Function	Object	Local Option	Organization	Fiscal Year	Program Intent Code	Local Option	Local Option
199 or 420	11	6321	xx	001	9	22	x	xx
General Fund	Instruction	Textbooks		High School Campus	FY 2019	Career and Technical		

■ CTE Textbooks (Purchased from Carl D. Perkins funds)

Net Asset	Function	Object	Local Option	Organization	Fiscal Year	Program Intent Code	Local Option	Local Option
244	11	6321	xx	001	9	22	x	xx
Career & Technical – Basic Grant	Instruction	Textbooks		High School Campus	FY 2019	Career and Technical		

108

Coding Examples

- A. Insurance payment received for roof

Net Asset	Function	Object	Local Option	Organization	Fiscal Year	Program Intent Code	Local Option	Local Option
199 or 420	XX	5745	XX	XXX	9	XX	X	XX
General Fund		Insurance Recovery			FY 2019			

Object Code 5745 – Insurance Recovery

This code is used to classify amounts received from insurance companies for the repair or replacement of the insured property for assets of Governmental Fund Types and Expendable Trust Funds.

109

Coding Examples

- B. Insurance payment received for roof

Net Asset	Function	Object	Local Option	Organization	Fiscal Year	Program Intent Code	Local Option	Local Option
199 or 420	XX	7919	XX	XXX	9	XX	X	XX
General Fund		Extraordinary Items			FY 2019			

Object Code 7919 – Extraordinary Items

This code is used to classify extraordinary items in accordance with GASB Statement No. 34. Included are transactions or events that are both unusual in nature and infrequent in occurrence, including insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; insurance proceeds to cover costs related to an environmental disaster; or a large bequest to a small government by a private citizen.

110

