

Lackland ISD - Chart of Accounts

XXX-XX-XXXX-XX-XXX-X-XX-XXX

1 2 3 4 5 6 7 8

Funds (#1)	Objects (#3):	6600 Capital Outlay and Equipment
100 General Fund 195 Dept. of Defense Supplemental 199 General Fund 200-400 Special Revenue Funds 211 ESSA, Title I, Part A 240 Food Service Fund 266 ESSER I, CARES Act (COVID-19) 281 ESSER II Grant Funds 282 ESSER III Grant Funds 289 DODEA Grants 397 Advanced Placement Incentives 410 Instructional Materials Allotment (Textbooks) 461 Campus Activity Fund 494 Robotics Donations 498 USAA Donations 600 Capital Projects Funds 693 Dept. of Education Building Projects, 8007 Formula 695 Dept. of Defense, Construction Grant 699 Capital Projects Fund - Local Projects 860 Agency Funds 863 Payroll Clearing Fund 864 Accounts Payable Clearing Fund 865 Student Activity Accounts (Clubs and Organizations) 900 Capital Assets and Long Term Debt 901 Fixed Assets Fund 902 Long Term Debt Fund	6100 Payroll Costs 6112 Salaries for Substitute Teachers 6118 Salaries, Professional, Extra Duty (6119) 6119 Salaries, Teachers & Professional Personnel 6121 Extra Duty Pay, Overtime, Support Personnel 6122 Salaries, Support Staff Substitutes 6129 Salaries, Paraprofessional & Support Staff 6139 Employee Allowances 6141 Social Security/Medicare 6142 Group Health Insurance 6143 Workers Compensation 6144 TRS On-Behalf Payments 6145 Unemployment Compensation 6146 Teacher Retirement/TRS Care 6149 Employee Benefits - Leave Buy Back 6200 Professional & Contracted Services 6211 Legal Services 6212 Audit Services 6214 Lobbying Expenses (Portion of Memberships) 6219 Professional Services (Govt Cd 2254.002) 6221 Staff Tuition & Fees (Higher Education) 6223 Student Tuition - Other than Public Schools 6239 Education Service Center Services 6249 Contracted Maintenance & Repair 6259 Utilities 6269 Rentals - Operating Leases (Copiers, equipment, etc) 6291 Consultants (Best Practices, Improvement) 6296 Travel, Reg Fees, PrePaid 6299 Miscellaneous Contracted Services 6300 Supplies & Materials 6311 Gasoline & Other Fuels 6319 Vehicle Supplies 6321 Textbooks/Instr Materials - purchased by district 6329 Reading materials, library books, subscriptions 6339 Testing materials 6341 Food (CNP Only) 6342 Non-Food Supplies (CNP Only) 6344 USDA Commodities (CNP Only) 6398 Equipment, (Taggable > \$1,000) 6399 Supplies & Non-Taggable Equipment 6400 Other Operating Costs & Travel 6411 Travel, Staff (Replaces use of 6297) 6412 Travel, Student (Replaces use of 6297) 6419 Travel, Non-employees (parents, board, etc) 6429 Insurance Costs 6491 Statutorily-Required Public Notices***NEW*** 6492 Royalties 6495 Memberships (portion may be 6214) 6498 Student Activity Accounts 6499 Misc. Expenses: Awards, Fees, etc.	6600 Capital Outlay and Equipment 6629 Facilities and Construction 6631 Vehicles, Unit Cost > \$5000 (less than \$5K = 6641) 6639 Furniture, Equipment, Software, Unit Cost > \$5000 Sub-Object Codes: 19 COVID-19 Related Expenses 31 English/Language Arts 32 Math 33 Science 34 Social Studies 36 Spanish 41 Art 42 Music 43 PE & Health 44 Theatre Arts 45 Band 51 Success For All Reading (SFA) Organizations (#5): 001 Stacey Jr/Sr High 101 Lackland Elementary 699 Summer School 701 Superintendent 702 School Board 748 Wellness Program/SHAC 749 Human Resources 750 Business Office 992 Transportation 993 Custodial 994 Food Service 995 Executive Director of C & I 996 Technology Dept. 999 Districtwide (Unallocated) Program Intent Codes (#7): 11 Basic Educational Services 21 Gifted and Talented 22 Career & Technology 23 Services to Students w/ Disabilities 25 Bilingual and Special Language Programs 24 State Compensatory Education (SCE) 28 Disciplinary AEP - Basic Services 24 State Compensatory Education (SCE) 28 Disciplinary AEP - Basic Services 31 High School Allotment 32 Pre-Kindergarten 33 PK, Special Education 34 PK, State Compensatory Education 36 Early Education Allotment (PK-3) 37 Dyslexia 38 College, Career and Military Readiness (CCMR) 43 Dyslexia, SP Ed Svs (IEP) FY 2020-2021 91 Athletics 99 Miscellaneous, Undistributed
Functions (#2): Instruction and Instructional-Related Services 11 Instruction 12 Instructional Resources & Media Svs 13 Curriculum Development & Instructional Staff Dev. Instructional and School Leadership 21 Instructional Administration 23 Campus Leadership Support Services - Student 31 Counseling Services 32 Social Work Services 33 Health Services 34 Student Transportation 35 Food Services 36 Cocurricular/Extracurricular Activities Other Functions 41 General Administration 51 Plant Maintenance & Operations 52 Security & Monitoring Services 53 Data Processing Services 61 Community Services 81 Facilities, Acquisition, and Construction 93 Payments to Fiscal Agent of SSA, Sp.Ed. Co-Op 95 Payments to JJAEP		