Texas City ISD

Account Coding Manual (2018 – 2019)

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Contents:
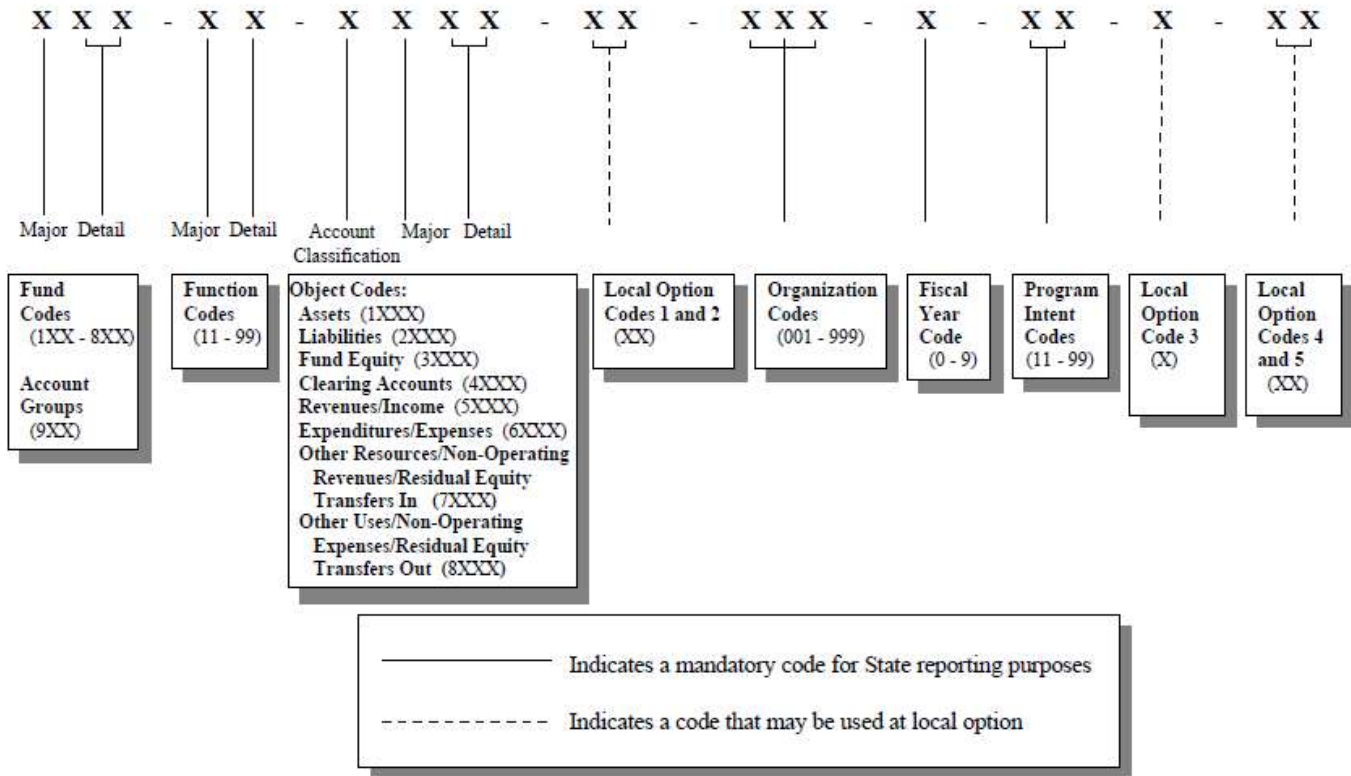
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Account Code Structure

The Code Structure

X X X - X X - X X X X - X X - X X X - X - X X - X - X X

| Major Detail | Major Detail | Account Classification | Major Detail |

Fund Codes (1XX - 8XX)
Account Groups (9XX)

Function Codes (11 - 99)

Object Codes:
Assets (1XXX)
Liabilities (2XXX)
Fund Equity (3XXX)
Clearing Accounts (4XXX)
Revenues/Income (5XXX)
Expenditures/Expenses (6XXX)
Other Resources/Non-Operating
Revenues/Residual Equity
Transfers In (7XXX)
Other Uses/Non-Operating
Expenses/Residual Equity
Transfers Out (8XXX)

Local Option Codes 1 and 2 (XX)

Organization Codes (001 - 999)

Fiscal Year Code (0 - 9)

Program Intent Codes (11 - 99)

Local Option Code 3 (X)

Local Option Codes 4 and 5 (XX)

——————— Indicates a mandatory code for State reporting purposes

- - - - - - - - - - Indicates a code that may be used at local option

Fund Code

A mandatory 3-digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund.

> Example:
> A Special Revenue Fund could be coded 211. The 2 indicates the Special Revenue Fund, the 11 specifies ESEA, Title I, Part A - Improving Basic Programs.

Function Code

A mandatory 2-digit code applied to expenditures/expenses that identify the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area.

> Example:
> The function "Health Service" is coded 33. The first 3 specifies Support Services - Student (Pupil) and the second 3 is Health Services.

Object Code

A mandatory 4-digit code that identifies the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

> Example:
> Money received for current year taxes is classified in account 5711. The 5 denotes revenue, the 7 shows Local and Intermediate Sources, the 1 denotes local real and personal property taxes revenue and the final 1 specifies current year levy.

Sub-Object Code

A 2-digit code for optional use to provide special accountability at the local level.

Organization Code

A mandatory 3-digit code that identifies the organization, i.e., High School, Middle School, Elementary School, Superintendent's office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

> Example:
> Expenditures for a high school might be classified as 001. This is a campus organization code that is defined in the Texas School Directory for that high school.

Program Intent Code

A 2-digit code used to designate the intent of a program provided to students. 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.

> Example:
> An entire class of physics is taught at the basic level. Program intent code 11 would designate Basic Educational Services.

Fiscal Year Code

A single code that is used to designate the fiscal year in which the transaction is being recorded.

Budget Manager Code

A 3-digit code used to designate which budget will be liable for funding the transaction being recorded.

Fund Overview

These codes represent the legal source of the funds. A public body creates a fund through an official act. 199=Local Maintenance Funds (created through the adoption of a budget), 6XX=Construction Fund (created when voters pass a bond issue). The *R* by a fund indicates that the fund is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report).

Fund	Description
161	Summer School
162	Industrial Trades Center
171	Technology
181	Athletics
191	Fine Arts
192	AAP
194	Technology Refresh
196	Region IV – Professional Development Grant
197	TEC 13.054 Annexation
199 R	General Operating Fund
205 R	Head Start Grant Program
206 R	ESEA, Title X, Part C - Education for Homeless Children and Youth
211 R	ESSA: Title I, Part A – Improving Basic Programs/Priority & Focus Grant
212 R	ESSA: Title I, Part C – Education of Migratory Children
214	Title I – Priority & Focus Grant
224 R	IDEA, Part B – Formula
225 R	IDEA, Part B – Preschool
240 R	National School Breakfast and Lunch Program
242 R	Summer Feeding Program, Texas Department of Agriculture
244 R	Career and Technical – Basic Grant
255 R	ESSA Title II, Part A – Supporting Effective Instruction
263 R	ESSA: Title III, Part A – ELA & Immigrant Grant Programs
264	21st Century Learning Centers (Cycle 8)
265 R	21st Century Learning Centers (Cycle 9)
393 R	Texas Successful Schools Program
397 R	Advanced Placement Incentives
404 R	Student Success Initiative
410 R	State Textbook Fund
461 R	Campus Activity Fund
599	Debt Service Fund
616	2016 Maintenance Tax Notes
617	SEP Donations
753 R	Group Benefit Fund
773	Worker's Compensation Fund
828	Project Garden Grant
848	Scholarships
849	Heatherington Scholarships
863	Payroll Clearing & Liability Funds
865 R	Student/Club Activity - Agency Funds
901 R	General Capital Assets

Fund Code Descriptions

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).

161　　　　*Summer School*

162　　　　*Industrial Trades Center*

171　　　　*Technology*

181　　　　*Athletics*

191　　　　*Fine Arts*

192　　　　*AAP*

194　　　　*Technology Refresh*

196　　　　*Region IV – Professional Development Grant*

197　　　　*TEC 13.054 Annexation*

R 199　　　*General Operating 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 that are a result of revenues from local 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.

R 205　　　*Head Start Program*

　　　　　　This fund classification is to be used to account, on a project basis, for funds granted for the Head Start Program by the United States Department of Health and Human Services. (93.600) (U.S. Department of Health and Human Services)

R 206   *ESSA: Title X, Part C – Education for the Homeless Children and Youth*

This fund classification is to be used to account, on a project basis, for funds granted for a variety of staff development and supplemental services, including in-service training, counseling, psychological service and tutoring. McKinney-Vento Homeless Education Assistance Improvement.

R 211   *ESSA: 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.

R 212   *ESEA, Title I, Part C - Education of Migratory Children*

This fund classification is to be used to account, on a project basis, for funds granted for programs benefiting children of migrant agriculture or agriculture-related workers and children of migrant fishermen.

R 224   *IDEA, Part B - Formula*

This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) sub-grants.

R 225   *IDEA, Part B - Preschool*

This fund classification is to be used to account, on a project basis, for funds granted for preschool children with disabilities.

R 240   *National School Breakfast and Lunch Program (Food Service)*

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.

R 242   *Summer Feeding Program, Texas Department of Agriculture (Food Service)*

This fund classification is to be used to account, on a project basis, for funds received from the Texas Department of Agriculture that are awarded for meals provided to the community based on the average number of daily participants. This fund should be used regardless of whether a school district's National School Breakfast and Lunch Program is accounted for in the General Fund, a Special Revenue Fund or an Enterprise Fund.

R 244   *Carl D. Perkins Vocational Grant*

This fund classification is to be used to account, on a project basis, for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas. Carl Perkins Vocational Education Grant.

R 255   *ESSA: Title II, Part A - Teacher and Principal Training and 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.

R 263   *ESSA: Title III, Part A – ELA & Immigrant Grants*

This fund classification is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards.

264   *21st Century Community Learning Centers – Cycle 8*

This fund classification is to be used to account, on a project basis, for funds granted to provide opportunities for communities to establish or expand activities in community learning centers that provide opportunities for academic enrichment and additional services to students and literary and related educational development for families of students. (This fund is converted to 265 for PEIMS reporting)

R 265   *21st Century Community Learning Centers – Cycle 9*

This fund classification is to be used to account, on a project basis, for funds granted to provide opportunities for communities to establish or expand activities in community learning centers that provide opportunities for academic enrichment and additional services to students and literary and related educational development for families of students.

R 393   *Texas Successful Schools Program*

This fund classification is to be used to account, on a project basis, for grant monies applied for by school districts after being notified by TEA of their eligibility based on Academic Excellence Indicator System (AEIS) criteria. (TEC 39.091)

R 397   *Advanced Placement Incentives*

This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the Texas Advanced Placement Award Incentive Program.

R 404   *Student Success Initiative*

This fund classification is to be used to account, on a project basis, for funds granted for teacher training and allocations to schools to implement scientific, research-based programs for students who have been identified as unlikely to achieve the third grade TAKS reading standard by the end of the third grade.

R 410   *State Textbook Fund*
Used to account, on a project basis, for funds awarded to districts under the textbook allotment.

R 461   *Campus Activity Funds*

This fund classification is used for student raised funds such as athletic teams and campus activity groups. These funds are held in trust by campus administration but are subject to recall by the Board of Trustees. These funds carry over from year to year. These funds may only be spent on campus activities or supplies. All District purchasing guidelines and bid laws must be adhered to when making expenditures with these funds. (See Fund 865 for Student Club/Activity Funds)

R 511   *Debt Service Fund*

This fund classification is used, at the option of the school district, to account for specific debt services.

616   *2016 Maintenance Tax Notes*

This fund classification is used, at the option of the school district, to classify capital projects on a project-by-project basis.

617   *SEP Donations*

This fund classification is used, at the option of the school district, to classify capital projects on a project-by-project basis.

R 753   *Group Benefit Fund*

This fund classification is used to account for transactions related to self-insurance activities of the school district. School districts are to use distinct locally-defined numbers where necessary to maintain separate accountability for each self-insurance program.

773   *Worker's Compensation Fund*

This fund classification is used, at the option of the school district, to classify internal service funds not defined elsewhere.

828   *Project Garden Grant*

848   *Scholarships*

849   *Heatherington Scholarships*

863   *Payroll Clearing & Liability Funds*

This fund code is to be used for payroll clearing account activities; however, these activities must be eliminated for reporting purposes.

R 865   *Student/Club Activity Account – Agency Funds*

This fund classification is used for student raised funds such as clubs and organizations, held in trust by campus administration. Decisions on the use of club funds are the concern of the specific student groups and these decisions rest solely with the students as long as they do not conflict with Board Policy and/or legal regulations and guidelines. These funds are not subject to purchasing and bid laws unless the District requires it and may be carried over from year to year. Funds may be spent on student activities, supplies, or charitable donations.

898   *Tax Escrow*

R 901   *General Capital Assets*

This code is used to account under an accrual basis of accounting for general capital assets not recorded in the Proprietary Fund Types or fiduciary funds. This account code is for specific pieces of property such as equipment, land and building as well as all associated costs.

R 902   *Long-Term Debt*

This code is used to account for debts of a non-current nature under an accrual basis of accounting. Long-term debts of Proprietary Fund types and fiduciary funds are accounted for through those fund types and are not included in this account code.

Function Code Overview

A function represents a general operational area in a school district and groups together related activities. Most school districts use all the functions in the process of educating students or organizing the resources to educate students. For example, 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).

Function	Description
11 R	Instruction
12 R	Instructional Resources & Media Services
13 R	Curriculum Development & Instructional Staff Development
21 R	Instructional Leadership
23 R	School Administration
31 R	Guidance, Counseling, & Evaluation Services
32 R	Social Work Services
33 R	Health Services
34 R	Student (Pupil) Transportation
35 R	Food Services
36 R	Co-curricular/Extracurricular Activities
41 R	General Administration
51 R	Facilities Maintenance & Operations
52 R	Security & Monitoring Services
53 R	Data Processing Services
61 R	Community Services
71 R	Debt Service
81 R	Facilities Acquisition & Construction
93 R	Payments to Fiscal Agent/Member Districts of SSAs
95 R	Payments to Juvenile Justice Alternative Education Programs
99 R	Other Intergovernmental Charges

Function Code Descriptions

R.11   *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 (with Correct Function):
Salaries and related expenditures/ expenses associated with: • Classroom teachers • Teacher aides • Classroom assistants • Graders • Staff working in the classroom on a dedicated basis • Adult basic education teachers • Substitute teachers including while instructional staff is attending in-service training or staff development • Teachers that deliver instruction by television, satellite, etc. • TI-IN services provided by education service centers • Classes taught to students by education service centers • Special education instructional services, including speech, health, occupational and physical therapy • After hours tutorial and enrichment • Upkeep and repairs to instructional materials and equipment in the classroom • Instruction in health • Field trips • Band instruments purchased by the school district or donated by band boosters or other groups • Tuition paid by the school district for students to attend college during the regular school day • Tuition paid by the school district for students who attend classes in another school district which is not a part of a Public Education Grant or transfer of an entire grade. • Instructional computer networks, software, licensing fees, maintenance,	Salaries and related expenditures/ expenses associated with: • Curriculum development (Function 13) • Salaries or salary supplements related to department heads (Function 13), curriculum writers (Function 13), program directors (Function 21) • School leadership costs such as principals, assistant principals and their staffs (Function 23) • Salaries and expenditures/ expenses (including hardware/software maintenance) for PC networks that include student and general administrative software, license fees and serve multiple functions (Function 53) • Network managers for non-instructional computer networks (Function 53) • Management Information Services (MIS) directors (Function 53) • Salaries and expenditures/ expenses for webmaster (excluding costs attributable to instructional settings) (Function 53) • Salaries and expenditures/ expenses for technology network, data, or system security (excluding costs attributable to instructional settings) (Function 53) • Salaries and expenditures/ expenses for information technology developer, programmer, tester, or systems analyst (excluding costs attributable to instructional settings) (Function 53) • Supplies and services for upkeep and maintenance of buildings and grounds, including utilities (Function 51) • Tuition for students attending classes in another school district because

supplies, staff and instructional computer lab teacher	the resident school district does not offer certain grade levels (Function 99)
• Network manager for instructional networks	• Testing materials for standardized tests (Function 31)
• Stand alone or networked computers used by staff in this function	• Band Uniforms (Function 36)
• Webmaster in instructional setting	• Insurance on band instruments (Function 51)
• Technology coordinator for instructional networks	• 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)
• Testing materials for tests developed and administered by teachers	
• 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	
• Instructional supplies including but not limited to classroom supplies, grade books, grade book software, report cards, student handbooks and related costs	
• Insurance for driver's education vehicles	
• Graduation expenditures/expenses	
• Pre/post-employment physicals or drug testing for personnel classified in this function	
• Purchase of vehicles for instructional purposes, including driver education	
• Textbooks	
• Encyclopedias and other reference books in the classroom	
• Salaries of instructional staff while attending in-service training or staff development	
• Food purchases to instruct students on food preparation	
• School bus aides for special education	

R 12   *Instructional Resources and Media Services*

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 (with Correct Function):
Salaries and related expenditures/ expenses associated with:	Salaries and related expenditures/ expenses associated with:

• Librarians • Library aides and assistants • Media or resource center personnel who work in an audiovisual center, television studio or related work-study areas • Salaries of library staff when attending in-service training or staff development • Substitute pay for library staff including while library staff are attending in-service training or staff development • Selecting, preparing, cataloging and circulating books and other printed materials • Planning the use of the library by students, teachers and other members of the instructional staff • Building individuals ability in their use of library books and materials • 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 • Planning, programming, writing and presenting educational programs or segments of programs by closed circuit or broadcast television • Studio crews that record educational programs or segments of programs by closed circuit or broadcast television, including those for TI-IN • 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 • Library system software/license including stand-alone and networked computers and applications • Pre/post-employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for instructional resources and media purposes	• Encyclopedias and other reference books in the classroom (Function 11) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Textbooks (Function 11) • Teaching supplies used in the classroom (Function 11) • 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) • Staff who conduct in-service training on the use of technology (Function 13) • Network manager for non-instructional networks (Function 53) • Technology coordinator for instructional networks (Function 11)

R 13   *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 (with Correct Function):
• Salaries or salary supplements related to curriculum writers • Staff that research and develop innovative, new or modified instruction • Fees for outside consultants conducting in-service training or staff development for instructional and instructional related staff • Staff who prepare and/or conduct in-service training or staff development for instructional and instructional related staff (includes instructional technology) • Curriculum coordinator (not responsible for supervising instructional 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 in-service 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 in-service training • Upkeep and repairs to equipment used for curriculum development or in-service training • Paid sabbatical leaves for instructional staff • Staff development or in-service training provided by an education service center • Stand-alone or networked computers used by staff in this function	• Salaries of instructional staff when attending in-service training or staff development (Function 11 or 12, as applicable) • Substitute pay for instructional staff attending staff development or in-service training (Function 11) • Substitute pay for library staff attending staff development or in-service training (Function 12) • Assistant/Deputy Superintendent(s) for Instruction (Function 21) • Instructional supervisors (Function 21) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • In-service training or staff development for staff that are not classified in functions 11, 12 or 13 (use appropriate function) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors, including costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36) • Technology coordinator for instructional networks (Function 11)

Costs to INCLUDE (continued)	
• Pre/post-employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for staff development or curriculum development purposes	

R 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 (with Correct Function):
• Instructional supervisors • Special population or educational program coordinators or directors (Chapter 1, Special Education, Career and Technical Education, etc.) and related support staff • Upkeep and repairs to materials and equipment related to instructional leadership • Assistant/Deputy Superintendent(s) for Instruction • Pre/post-employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for instructional leadership purposes • In-service training or staff development for staff classified in this function • Stand alone or networked computers used by staff in this function	• Principals, assistant principals and related staff (Function 23) • Staff members who perform accounting, personnel, or other administrative functions (Function 41) • Staff members who perform Staff development and in-service training (Function 13) • Assistant/Deputy Superintendent(s) for Curriculum (Function 13) • Curriculum coordinator not responsible for supervising instructional staff (Function 13) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors, including costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

R 23   *School Administration*

This function is used for expenditures/expenses that are used to direct and manage a school campus. These 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 student records

Function 23 - Costs to INCLUDE:	Function 23 - Costs to EXCLUDE (with Correct Function):
• 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 • Pre/post-employment physicals or drug testing for personnel classified in this function • Design of campus improvement plans • In-service training or staff development for staff classified in this function	• Staff who compile superintendent's annual report (Function 41) • Networked microcomputers, minicomputers, or mainframe computers that are used for multiple functions -- e.g., general administration in conjunction with school leadership (Function 53) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors, including costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

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 the students 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 (with Correct Function):
• 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 • Stand alone or networked computers used by staff in this function • Pre/post-employment physicals or drug testing for personnel classified in this function • In-service training or staff development for staff classified in this function	• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Costs for providing physical health services to students (Function 33) • Testing materials for student tests developed and administered by teachers (Function 11)

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 (with Correct Function):
• 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 • Pre/post-employment physicals or drug testing for personnel classified in this function • In-service training or staff development for staff classified in this function	• Staff that record and compile student attendance -- e.g., attendance databases (Function 23) • Staff that record and compile superintendent's report on attendance (Function 41) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Parent education/involvement liaison or coordinator (Function 61) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors, including costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

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 (with Correct Function):
• School physicians (including ophthalmologists), dentists, optometrists, nurses and nurses' aides that are used to maintain the health of	• Medical and health supplies to be used for athletics (Function 36, Program Intent Code 91) • Instruction in health (Function 11)

students or provide health services for the well-being of the students • Contracted medical services including doctor visits, dental visits, vision services and nursing 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 • Stand alone or networked computers used by staff in this function • Pre/post-employment physicals or drug testing for personnel classified in this function • Industrial nurses • Purchase of vehicles for health services • In-service training or staff development for staff classified in this function	• Speech, health, physical and occupational therapy to assist special education students in the learning process (Function 11) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Pre/post-employment physicals or drug testing for personnel classified in other functions (charge to appropriate function) • Physical examinations for purposes of athletics (Function 36, Program Intent Code 91)

R 34   *Student (Pupil) Transportation*

This function is used for expenditures/expenses that are incurred for transporting students to and from school. This includes transporting students immediately following the close of school and transporting students' home following afterschool activities such as tutoring.

Function 34 - Costs to INCLUDE:	Function 34 - Costs to EXCLUDE (with Correct Function):
• 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 • Transportation supervisors, directors, bus drivers and bus maintenance personnel • Fuel, tires, etc. for buses • Contracted repair of buses • Bus driver training and certification • Fleet insurance for buses • Bonding expenditures/expenses for bus drivers • Assistant/Deputy Superintendent(s) for Transportation	• Field trips (Function 11) • Student organization trips -- e.g., FFA, National Honor Society (Function 36) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors, including costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36) • Financing costs -- e.g. principal and interest for acquisition of buses (Function 71) • Principal and interest on school bus loans/capital leases (Function 71)

• Stand alone or networked computers used by staff in this function • Pre/post-employment physicals or drug testing for personnel classified in this function • Initial purchase of school buses • In-service training or staff development for staff classified in this function	• Vehicles other than those used for student transportation (charge to appropriate function)

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 (with Correct Function):
• 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 • Summer feeding program • 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 School Meals Programs at the Texas Department of Agriculture for clarification regarding equipment that is eligible under the food service program) • Stand alone or networked computers used by staff in this function • Pre/post-employment physicals or drug testing for personnel classified in this function • In-service training or staff development for staff classified in this function	• Food purchases to instruct students on food preparation (Function 11) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Concession stands at athletic events (Function 36) • Snacks, food and drinks for resale in an activity fund (Function 36)

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, Results from Enterprising Activities, Activity Funds and/or Clearing Accounts.

Function 36 - Costs to INCLUDE:	Function 36 - Costs to EXCLUDE (with Correct Function):
• Athletic salary supplements paid exclusively for coaching, directing or sponsoring extracurricular athletics, drill team, pep squad or cheerleaders (use Program Intent Code 91) • Athletic Directors/assistants and trainers (use Program Intent Code 91) • Expenditures/expenses for insurance to cover student injuries that take place while participating in athletics (use Program Intent Code 91) • Physical examinations for purposes of athletics (use Program Intent Code 91) • Medical and health supplies to be used for athletics (use Program Intent Code 91) • Athletic supplies and equipment, including, uniforms, etc. (use Program Intent Code 91) • Game officials (use Program Intent Code 91) • Travel for coaches, trainers, sponsors, and students including meals and lodging (use Program Intent Code 91) • Travel for band director, sponsors of debate, science competition, etc. and students including meals & lodging for student competition & extracurricular activities (use Program Intent Code 99) • Gatekeepers, timers, scorekeepers at athletic events (use Program Intent Code 91) • Additional costs associated with serving as band directors, sponsors for	• 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) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Property insurance for band uniforms, instruments and other equipment (Function 51) • Band instruments purchased by the school district or donated by band boosters or other groups (Function 11) • Security for co-curricular/ extracurricular events (Function 52) • Property insurance for athletic uniforms and equipment (Function 51)

UIL speech, debate, science competition, etc., class sponsors, student organization sponsors -- e.g., Future Farmers of America, National Honor Society, etc. including costs associated with additional days employed, reduction of class load, length of day, etc. (use Program Intent Code 99 or PIC 21 for Advanced Academics or student organizations sponsors)

• Band uniforms (use Program Intent Code 99)
• Items (snacks, food, drinks, pencils, pens, paper, etc.) for resale in an activity fund (use Program Intent Code 99)
• Costs for Concession stands at athletic events
• Student organization trips – e.g., FFA, National Honor Society
• Pre/post-employment physicals or drug testing for personnel classified in this function
• Purchase of vehicles for co-curricular/extracurricular purposes

R 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 (with Correct Function):
• Expenditures/expenses for board of trustees, including travel, training and legal fees • Salary of chief officer of the school district -- e.g., superintendent while performing administrative duties directly related to the superintendency • Other salaries and expenditures/expenses related to the office of the superintendent • Salaries and expenditures/expenses related to budgeting, accounting and fiscal affairs, including payroll and	• Building and property insurance (Function 51) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Salaries and expenditures/ expenses related to a warehouse operation (Function 51) • Salaries and expenditures/ expenses related to personal computer networks, minicomputers and mainframes that include student and general

internal auditing expenditures/ expenses, property accounting (capital assets), inventory and purchasing • Salaries and expenditures/expenses related to human resources (personnel services) • Salaries and expenditures/expenses related to tax office services for the school district • Salaries and expenditures/expenses related to textbook custodial • Salaries and expenditures/expenses related to support services for aggregating attendance reports to superintendent's report • Salaries and/or other expenditures/expenses associated with legal and risk management issues, including analysis of tax value limitation agreements • Stand alone or networked computers used primarily by Function 41 personnel for administrative purposes • Salaries and expenditures/expenses associated with planning and research • Salaries and expenditures/expenses associated with community/public relations • 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 • Purchase of vehicles for administrative staff • 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	administrative software and serve multiple functions (Function 53) • Management Information Services (MIS) directors (Function 53) • Delinquent tax attorney fees (use liability object code account 2110, Accounts Payable) • Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property. (Function 99)

• Amounts paid for monitors or conservators or management teams required by TEA • In-service training or staff development for staff classified in this function

R 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 (with Correct Function):
• Salaries and other expenditures/ expenses for custodian services • Salaries and other expenditures/ expenses for maintenance of buildings, grounds, and appliances • Salaries and other expenditures/ expenses for property/casualty insurance • Supervisors, Directors, Assistant/ Deputy Superintendents for facilities maintenance and 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 • Salaries and expenditures/ expenses related to a warehouse operation • Stand alone or networked computers used by staff in this function • Pre/post-employment physicals or drug testing for personnel in this classification • Security systems that are part of a smoke detector system • Vehicles purchased for facilities maintenance and operation • In-service training or staff development for staff classified in this function	• Acquisition or purchase of land and/or buildings (Function 81) • Remodeling or construction of buildings (Function 81) • Major improvement to sites (Function 81) • Initial installation or extension of service systems or other equipment (Function 81) • Security and monitoring expenditures (Function 52)

R.52   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 (with Correct Function):
• Visitor monitoring system • Security guards • Hall monitors for security purposes • School bus security monitors • School crossing guards • Campus police • Security at school-sponsored events, including co-curricular/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. • Stand alone or networked computers used by staff in this function • Pre/post-employment physicals or drug testing for personnel classified in this function • In-service training or staff development for staff classified in this function	• Security systems that are part of a smoke detector system (Function 51) • Truant officers (Function 32) • Social workers (Function 32) • Parent education/involvement liaison or coordinator (Function 61) • School bus aides for special education (Function 11)

R.53   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, servers and networked or stand-alone microcomputers that provide services to multiple functions are to be recorded here.

Function 53 - Costs to INCLUDE:	Function 53 - Costs to EXCLUDE (with Correct Function):
• Salaries and expenditures/ expenses (including hardware/ software maintenance) for PC networks that include student and general administrative software, license fees and serve multiple functions	• Stand alone or networked computers used by a specific functional area (Charge to appropriate function) • Instructional computer networks, software, licensing fees, maintenance, supplies, staff and

• Network managers for non-instructional computer networks • Salaries and expenditures/ expenses (including hardware/ software maintenance) for minicomputers that include student and general administrative software and serve multiple functions • Salaries and expenditures/ expenses (including hardware/ software development and maintenance) for mainframe computers that include student and general administrative software and serve multiple functions • Management Information Services (MIS) directors • Salaries and expenditures/ expenses for webmaster (excluding costs attributable to instructional settings) • Salaries and expenditures/ expenses for technology network, data, or system security (excluding costs attributable to instructional settings) • Salaries and expenditures/ expenses information technology developer, programmer, tester, or systems analyst (excluding costs attributable to instructional settings) • Purchase of vehicles for Data Processing Services • Pre/post-employment physicals or drug testing for personnel classified in this function • In-service training or staff development for staff classified in this function	instructional computer lab teacher (Function 11) • Instructional Technology Coordinator (Function 11) • Webmaster in instructional setting (Function 11) • Staff who prepare and/or conduct in-service training or staff development for instructional and instructional related staff (Function 13) • Library system software/license including stand-alone and networked applications (Function 12) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)

R 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. 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 (with Correct Function):
• Salaries and related expenditures for community recreation services such as the operation of a school library, swimming pool, and playgrounds for the public • Parenting programs	• Upkeep and maintenance for buildings and grounds (Function 51) • Summer feeding program (Function 35) • After hours' tutorial and enrichment (Function 11)

• Parental involvement programs • Parent education/involvement liaison or coordinator • 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 • Stand alone or networked computers used by staff in this function • Pre/post-employment physicals or drug testing for personnel classified in this function	• Adult basic education (Function 11)

R 71   Debt Services

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 (with Correct Function):
• 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	• 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) • Acquisition or purchase of land and/or buildings financed with debt (Function 81)

R 81   *Facility 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 (with Correct Function):
• 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)	• Debt service expenditures associated with debt to finance capital construction (Function 71) • Debt service expenditures associated with capital leases to finance capital items (Function 71) • Capital expenditures that do not relate to major renovation or construction (charge to appropriate function) • Equipment for facilities maintenance and operation (Fx 51)

R 93   *Payments to Fiscal Agent/Member Districts of Shared Services Arrangements*
This function code is used for expenditures that are for (1) payments from a member district to a fiscal agent of a shared services arrangement; or, (2) payments from a fiscal agent to a member district of a shared services arrangement.

Function 93 - Costs to INCLUDE:	Function 93 - Costs to EXCLUDE (with Correct Function):
• 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)	• No other expenditures are allowed in this function

R 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. This function code is used to account for payments to other governmental entities in connection with students that are placed in discretionary or mandatory JJAEP settings.

Function 95 - Costs to INCLUDE:	Function 95 - Costs to EXCLUDE (with Correct Function):
• Payments to a Juvenile Justice Alternative Education Program (Use Expenditure Object Code 6223)	• No other expenditures are allowed in this function

R 99   *Other Governmental Charges (Harris Co. Appraisal District)*

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.

Function 99 - Costs to INCLUDE:	Function 99 - Costs to EXCLUDE (with Correct Function):
• 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)	• 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 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)

Revenue Object Code Overview

All revenues from local real and personal property taxes are to be recorded in the 5700 code. The 5800 code is used to classify revenues realized from the Texas Education Agency, allocated on the basis of state law relating to the Foundation School Program Act. Code 5900 classifies federal program revenues that are recognized after an allowable expenditure has been incurred.

5700	Revenues from Local and Intermediate Sources
5711 R	Taxes, Current Year Levy
5712 R	Taxes, Prior Years
5719 R	Penalties, Interest and Other Tax Revenues
5729 R	Local Rev Resulting from Services Rendered to Other School Districts
5737	Tuition and Fees – Community Evening School
5738	Tuition and Fees – Summer Programs
5739 R	Tuition and Fees from Local Sources
5742 R	Earnings from Temporary Deposits and Investments
5743 R	Rent
5744 R	Gifts and Donations
5745 R	Insurance Recovery
5749 R	Other Revenues from Local Sources
5751 R	Food Service Activity
5752 R	Athletic Activities
5753 R	Extracurricular Activities Other than Athletics
5754 R	Inter-fund Service Provided and Used Inter-fund Transactions
5755 R	Enterprising Services Revenue
5757	Special Events/Test Kitchen
5759 R	Co-curricular, Enterprising Services or Activities
5769 R	Miscellaneous Revenues from Intermediate Sources
5800	**State Program Revenues**
5811 R	Per Capita Apportionment
5812 R	Foundation School Program Act Entitlements
5819 R	Other Foundation School Program Act Revenues
5826	Revenues from Other State Programs – Pre-K Supplemental Funding
5829 R	State Program Revenues Distributed by Texas Education Agency
5831 R	Teacher Retirement/TRS Care – On-Behalf Payments
5839 R	State Revenues from State of Texas Gov't Agencies (Other than TEA)
5900	**Federal Program Revenues**
5919 R	Federal Rev's Dist. Thru Gov't Ent Other than State or Federal Agencies
5921 R	School Breakfast Program
5922 R	National School Lunch Program
5923 R	U.S. Department of Agriculture (USDA) Commodities
5927	After School Snack Program (Food Service Only)
5929 R	Federal Revenues Distributed by Texas Education Agency
5931 R	School Health and Related Services (SHARS)
5932 R	Medicaid Administrative Claiming Program (MAC)
5939 R	Federal Revenues Distributed by TX Gov't Agencies (Other than TEA)
5949 R	Federal Revenues Distributed Directly from the Federal Government

R 5711   *Taxes, Current Year Levy*

This code is used to classify revenues realized as the result of collecting taxes for real and personal property as levied for the current year. This code is also used to classify revenues that are the current year component share of taxes from a consolidated taxing district. This includes past due, current delinquent and supplemental taxes for the current year levy. Taxes collected from current year assessments are to be prorated between the General and Debt Service Funds as applicable. School districts that elect to provide separate accounting for past due, current delinquent and supplemental taxes for the current year levy may use local option codes to do so.

Object 5711 Revenue to Include:	Object 5711 Revenue to Exclude (with correct object):
• Taxes collected for the current year levy, October 1 to January 31 • Current delinquent taxes collected (for the current year levy) between February 1 and the district's fiscal year-end • Supplemental taxes, taxes from litigation, taxes under protest or other taxes not certified on the original approved roll • Current delinquent taxes accrued for the 60 days beginning September 1 and ending October	• Prior year taxes (taxes levied in prior years, Object 5712) • All taxes collected other than current year tax levy (Object 5712) • Penalties and interest (Object 5719) • Delinquent tax collection fees charged to taxpayer and paid to an attorney (Object 2110) • Overpayment of taxes for current year levy (Object 2310 for deferred revenue or Object 2110 for refund of overpaid taxes)

R 5712   *Taxes, Prior Years*

This code is used to classify revenues realized as the result of collecting taxes for real and personal property as levied for prior years, including taxes which may have previously been determined to be uncollectible. This code includes supplements to the prior year tax rolls. Taxes collected from prior year assessments are to be prorated between the General and Debt Service Funds according to the tax rates of the year of levy, as applicable.

Object 5712 Revenue to Include:	Object 5712 Revenue to Exclude:
• All taxes collected for prior year levies • Taxes collected against county education district receivables purchased from successor-in-interest • Prior year delinquent taxes accrued for 60 days beginning September 1 through October 30 or July 1 through August 29 depending on the district's fiscal year end	• All taxes collected for current year levy (Object 5711) • Penalties and interest (Object 5719) • Delinquent tax collection fees charged to taxpayer and paid to an attorney (Object 2110) Overpayment of taxes for current year levy (Object 2310 for deferred revenue or object 2110 for refund of overpaid taxes)

R 5719   *Penalties, Interest and Other Tax Revenues*

This code is used to classify revenues realized as the result of collecting tax revenues other than those specified above, including penalties and interest. 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, and not classified as revenues.

Object 5719 Revenue to Include:	Object 5719 Revenue to Exclude:
• All penalties and interest for tax collection	• Current year taxes (Object 5711) • Prior year delinquent taxes (Object 5712) Delinquent tax collection fees charged to taxpayer and paid to an attorney (Object 2110)

R 5729   *Local Revenues Resulting from Services Rendered to Other School Districts*
This code is used to classify revenues realized from services rendered to other school districts not specified elsewhere.

Object 5729 Revenue to Include:	Object 5729 Revenue to Exclude:
• Revenue for services to other school districts such as printing, transportation and maintenance services • Tuition from other school districts • Revenue received from other districts as registration fees for staff development • Tuition paid from one school district to another resulting in entire grades of students being transferred to provide grade levels not taught by the sending school district • Tuition paid for an enhanced service for specific students not offered by the sending school district • Tuition paid for students being transferred under the Public Education Grant Program, Section 29.201, TEC	• Tuition from local sources (object 5739)

R 5739   *Tuition and Fees from Local Sources*

This code is used to classify revenues realized for tuition and fees from local sources.

Object 5739 Revenue to Include:	Object 5739 Revenue to Exclude:
• Tuition from early childhood programs • Tuition from Virtual School programs • Student Co-pay for After School Program	• Tuition from other school districts (object 5729)

R 5742   Earnings from Temporary Deposits and Investments

This code is used to classify revenues realized as the result of earnings from deposits and investments. Market losses are reflected as a debt entry to 5742 and gains as a credit entry to 5742.

Object 5742 Revenue to Include:	Object 5742 Revenue to Exclude:
• Lone Star TexPool • Market gains • U.S. government agency securities • Commercial paper • Sweep accounts • Certificates of deposit • Texas local governments • Investment pools	

R 5743   Rent

This code is used to classify revenues realized from rental of facilities.

Object 5743 Revenue to Include:	Object 5743 Revenue to Exclude:
• Rent of a stadium, activity center, gym, school or other district owned facility	• Ticket sales to athletic events (Object 5752) • Revenue from extracurricular /co-curricular activities other than athletics (Object 5753)

R 5744   Gifts and Donations

This code is used to classify revenue from foundations, other non-profit organizations, and gifts and bequests received from philanthropic or private businesses, or individuals.

Object 5744 Revenue to Include:	Object 5744 Revenue to Exclude:
• Donations from individuals or companies of cash or the value of items donated • Booster club • PTO/PTA • Gringo's	• State and federal grants (Object 58XX or 59XX)

R 5745   *Insurance Recovery*

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

Object 5745 Revenue to Include:	Object 5745 Revenue to Exclude:
• Stop Loss • Gross proceeds from insurance companies for the repair or replacement of insured property	• All other revenue

R 5749   *Other Revenues from Local Sources*

This code is used to classify other revenues realized from local sources not specified above.

Object 5749 Revenue to Include:	Object 5749 Revenue to Exclude:
Miscellaneous revenue not identified in other revenue coding 57XX. For example: • Library fines • UIL fees • Sale of curriculum materials • Revenue from copy machines usage • Concession sales not specifically attributable to athletics • PE Lock Fee • Transcripts • District Auction • Health Insurance Premium Reimbursement • Revenue from sale of materials requested under open records • Application fees for tax value limitation agreements (Ex. Chapter 313)	• Concession sales specifically attributable to athletics (in accordance with local policy; Object 5752)

R 5751   *Food Service Activity* – **FUND 240 & 242 ONLY**

This code is used to classify revenues realized from food service activities, including payments for meals from students and adults. This account does not include revenues realized from participation in the National School Lunch and Breakfast Programs or USDA commodities which are classified in account 5921, National School Breakfast Program; account 5922, National School Lunch Program; and 5923, USDA Commodities for those school districts that account for food service operations in the general or special revenue fund. School Districts that use an Enterprise Fund to account for food service operations should use accounts 7952, National School Breakfast Program, 7953, National School Lunch Program and account 7954, USDA Commodities.

Object 5751 Revenue to Include:	Object 5751 Revenue to Exclude:
Full price payments for student and adult meals including: • Sale of milk	*In the General and Special Revenue Funds:* A. Federal School Breakfast Program (Object 5921), Federal School Lunch

	Program (Object 5922), and Department of Agriculture (USDA) Commodities (Object 5923)
• Catering fees • Reduced meal prices paid by students • Sale of a la carte items	

R 5752   Athletic Activities

This code is used to classify revenues realized from athletic activities, including admission and gate receipts.

Object 5752 Revenue to Include:	Object 5752 Revenue to Exclude:
• Ticket sales to athletic events • Concession sales specifically attributable to athletics (in accordance with local policy) • Football Program Sales • Athletic meet/tournament entry fees collected from other Districts where campus incurs expenses for supplies for the event	• Rental of a stadium, gym or other athletic facility (Object 5743) • Concession sales not specifically attributable to athletics (in accordance with local policy; Object 5749)

R 5753   Extracurricular Activities Other than Athletics – **LOCAL FUNDS ONLY**

This code is used to classify revenues realized from extracurricular activities other than athletics.

Object 5753 Revenue to Include:	Object 5753 Revenue to Exclude:
• Ticket sales or entry fees for extracurricular events where recorded by the district rather than by a student activity fund, according to local policy • Fine Arts – Instruments • Fine Arts – Contest Fees for Band, Choir or Orchestra	• Athletic gate receipts (Object 5752)

R 5754   Inter-Fund Service Provided and Used (Inter-Fund Transactions)

This code is used to classify revenues realized from fees charged to users and recorded in an Internal Service Fund.

Object 5754 Revenue to Include:	Object 5754 Revenue to Exclude:
• Fees charged by a printing department operated as an internal service fund	• Interest earned in deposits accounted for in the internal service fund

R 5755   *Enterprising Services Revenue*

This code is used to classify gross revenues realized from vending machines, school stores, coke machines, etc., not related to the regular food service program. Items purchased for resale are to be classified in the appropriate expenditure object code in Function 36, Co-curricular/Extracurricular Activities.

Object 5755 Revenue to Include:	Object 5755 Revenue to Exclude:
Non-taxable Items: • Catalog (Express, Cherrydale, Cookie Dough, etc.) • Popcorn/Candy/Food Sales • Academic Decathlon • Picture Sales (Strawbridge) • Musicals/Plays • Camp Registration-Volleyball, Math, etc. • Talent Shows • Carnival/Festival • Athletic Physicals • Car Wash • Fun Day • Pep Rally • Dance Shows • Book Fairs • Discount Cards • Vending Machine Commission (Vendor) Taxable items: • T-Shirt • Sticker Machine • Santa Shop • Reeds/Strings • Yearbook • Lanyards • Picture Sales –Santa, Grandparents, etc. • Carnations • School Store Items (non-food)	• Library fines (Object code 5749) • Lost library books (Object code 5749) • UIL fees (Object code 5749) • Sale of curriculum materials (Object code 5749) • Revenue from copy machines usage (Object code 5749) • Concession sales not specifically attributable to athletics (Object code 5749) • PE Lock Fee (Object code 5749) • Transcripts (Object code 5749) • Vending Machine from Teacher Lounge (Object Code 2118) • Free Dress (Faculty Only)

R 5759   *Co-curricular, Enterprising Services or Activities*

This code is used to classify revenues realized from co-curricular or enterprising services/activities not defined elsewhere.

Object 5759 Revenue to Include:	Object 5759 Revenue to Exclude:
• Arrest Fee • Art Fee • Box Tops • Cell Phone Fee • Coke/Dr. Pepper Commission • College Board • Dismissal Tag Fee	• Gross revenues from sales in Fund 461 (Object 5755) • Vending Machine from Teacher Lounge (Object Code 2118)

R 5769   *Miscellaneous Revenues from Intermediate Sources*

This code is used to classify revenues realized from administrative units or political subdivisions (i.e., counties, municipalities, utility districts, etc.) excluding state and federal governmental entities.

Object 5769 Revenue to Include:	Object 5769 Revenue to Exclude:
• Revenue from the city, county or other non-school district local government or administrative unit	• Revenue from other school districts (Object 5729) • Revenue from state government entity (Object 58XX)

State Program Revenues

R 5811   Per Capita Apportionment

This code is used to classify revenues realized from the State Available School Fund.

Object 5811 Revenue to Include:	Object 5811 Revenue to Exclude:
• Available School Fund revenues	• State technology and textbook allotment (Object 5829) • Foundation School Fund revenues (Object 5812) • Public Education Grant (Object 5812) • Optional Extended Year (Object 5812) • Parenting, Education and Pregnancy Grant (Object 5812) • State Supplemental Visually Impaired or Regional Day School for the Deaf (Object 5812)

R 5812   Foundation School Program Act Entitlements

This code is used to classify revenues realized for public schools participating in, and eligible for, benefits under the Foundation School Program Act.

Object 5812 Revenue to Include:	Object 5812 Revenue to Exclude:
• Fund 429 Laura Bush Foundation • Foundation School Fund Chapter 42 revenues • The portion of a Chapter 41 receipt received from a Chapter 41 district that corresponds to the reduction in state aid of a Chapter 42 district • Optional Extended Year • Parenting, Education and Pregnancy Grant (PEP) • State Supplemental Visually Impaired or Regional Day School for Deaf • Public Education Grant • High School Allotment	• State technology and textbook allotment (Object 5829) • Available School Fund revenues (Object 5811) • Federal revenue passed through a state agency (Object 5939)

R 5819   Other Foundation School Program Act Revenues

This code is used to classify revenues realized from the foundation school program not specified above.

Object 5819 Revenue to Include:	Object 5819 Revenue to Exclude:
• Fund 409 Dropout Recovery Performance Pay • Fund 409 Collab Dropout Reduction Cycle 2	• Federal revenue passed through a state agency (Object 5939) • Available School Fund revenues (Object 5811)

5826   *Revenues from Other State Programs – Pre-K Supplemental Funding*

These codes are used, at the option of the school district, to classify revenues realized from other state programs not defined elsewhere. For PEIMS reporting, this account is converted to account code 5829.

R 5829   *State Program Revenues Distributed by Texas Education Agency*

This code is used to classify revenues realized from the Texas Education Agency for programs not specified above.

Object 5829 Revenue to Include:	Object 5829 Revenue to Exclude:
• Debt Allotment • State technology and textbook allotment • Facilities Grant • Revenues realized from the Texas Education Agency for programs not specified above	• Federal revenue passed through a state agency (Object 5939) • Available School Fund revenues (Object 5811) • The portion of a Chapter 41 receipt received from a Chapter 41 district that corresponds to the reduction in state aid of a Chapter 42 district (Object 5812) • Foundation School Fund Chapter 42 revenues (Object 5812) • Optional Extended Year (Object 5812) • Parenting, Education and Pregnancy Grant (Object 5812) • State Supplemental Visually Impaired or Regional Day School for the Deaf (Object 5812) • Public Education Grant (Object 5812) • High School Allotment (Object 5812)

R 5831   *Teacher Retirement/TRS Care - On-Behalf Payments*

This code is used to classify revenues 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 expenditure amount should be recorded in account 6144, Teacher Retirement - On-Behalf Payments.
This code is also used to record the funds deposited into the accounts of eligible employees as the result of the new Health Reimbursement Arrangement (HRA) program. The HRA program will be administered by the Teacher Retirement System (TRS) and will go into effect on September 1, 2004.
Medicare Part D payments made by the federal government to TRS are also recorded to this account with an equal expenditure amount to account 6144, Teacher Retirement – On-Behalf Payments. See sections 1.2.5.2 and 1.3.3 for additional information.

R 5839   *State Revenues from State of Texas Government Agencies (Other than TEA)*

This code is used to classify state revenues from State of Texas government agencies, other than Texas Education Agency, not defined elsewhere.

Object 5839 Revenue to Include:	Object 5839 Revenue to Exclude:
• Juvenile Crisis Intervention • Funds received from the Telecommunications Infrastructure Fund (TIF)	• Federal revenues passed through a state agency (Object 5939)

Federal Program Revenues

R 5919   *Federal Revenues Distributed Through Entities Other than State or Federal Agencies*

This code is used to classify revenues realized for federal programs passed through another governmental entity, such as cities, education service centers, councils of government, etc.

Object 5919 Revenue to Include:	Object 5919 Revenue to Exclude:
• ROTC – Navy, Air Force, Marines, Army	• Non-governmental funds

R 5921   *School Breakfast Program*

This code is used to classify revenues realized as the result of the federally-funded breakfast program administered by the Texas Department of Agriculture, School Breakfast Program. (10.553)

R 5922   *National School Lunch Program*

This code is used to classify revenues realized as the result of the federally-funded lunch program administered by the Texas Department of Agriculture, National School Lunch Program (NSLP). (10.555)

Object 5922 Revenue to Include:	Object 5922 Revenue to Exclude:
• National School Lunch Program revenues	• Revenues received for a summer Feeding Program (Object 5939) • Revenues from School Breakfast Program (Object 5921)

R 5923   *United States Department of Agriculture (USDA) Commodities*

This code is used to classify revenues realized from USDA commodities used in the school lunch program. Under the consumption method, revenues are realized as commodities are used whereas under the purchase method, revenues are realized when commodities are received. Since actual cash is not received, a debit entry is made simultaneously either to expenditure object code 6344, USDA Commodities (purchase method), or an asset code 1310, Inventory - Supplies and Materials (consumption method). For school districts that utilize the enterprise fund to account for the food service program, commodities are to be recorded in the non-operating revenue object code 7954, USDA Commodities. (10.555)

R 5929   *Federal Revenues Distributed by Texas Education Agency*

This code is used to classify revenues realized for federal programs passed through Texas Education Agency not defined elsewhere.

R 5931   *School Health and Related Services (SHARS)*

This code is to be used to account for funds received from the School Health and Related Services (SHARS) Program. Funds received represent reimbursements to the school district for school-based health services, which are provided to special education students enrolled in the Medicaid Program. These receipts are <u>not</u> considered "federal financial assistance" for inclusion in the Schedule of Federal Financial Assistance. In addition, the expenditures associated with SHARS reimbursements will be subtracted from special education expenditures for maintenance of effort purposes.

R 5932   *Medicaid Administrative Claiming Program -MAC*

This code is to be used to account for funds received from the Texas Health and Human Services Commission (HHSC) that are awarded to reimburse school districts for administrative activities they perform to help the State implement the Medicaid state plan (outreach, explaining various health program, helping students and their families to complete paperwork to become eligible for Medicaid and other federal programs, helping students secure doctor appointments, explaining the side effects of a medication, etc.). The reimbursement for school districts will be based on the overall district Medicaid eligibility, not on specific students. These receipts are considered "federal financial assistance" for inclusion in the Schedule of Federal Financial Assistance. (93.778)

R 5939   *Federal Revenues Distributed by State of Texas Government Agencies (Other than TEA)*

This code is used to classify revenues realized for federal programs passed through state agencies other than Texas Education Agency not defined elsewhere.

R 5949   *Federal Revenues Distributed Directly from the Federal Government*

This code is used to classify revenues realized for federal programs received directly from the federal government not otherwise listed above.

Expenditure Object Code Overview

All 6100 accounts are for payroll, 6200 accounts are used for professional and contracted services (such as consultant services and maintenance contracts on machinery), 6300 accounts are used for purchases of supplies and materials, 6400 accounts are used for "Other Expenditures" such as travel expenses, awards, and insurance premiums. The 6500 accounts are used for debt service, and managed at the central administration. 6500 object codes should not be found in campus budgets. The 6600 accounts are the last in the series, and indicate capital outlay. Expenditures in these accounts should be for items with a UNIT COST of more than $5,000.

6100	Payroll Costs
6112 R	Substitute Teachers and Other Professionals
6116	Stipends
6117	Extra-Pay - Tutorials
6118	Extra Pay/Overtime – Professional Personnel
6119 R	Salaries - Teacher & Other Professional Personnel (Exempt under FLSA)
6121 R	Extra Pay/Overtime – Support Personnel (Non-Exempt under FLSA)
6122 R	Substitute Support Personnel
6129 R	Salaries - Clerical & Ancillary Workers (Non-exempt under FLSA)
6141 R	Medicare
6142 R	Group Health & Life Insurance
6143 R	Workers' Compensation
6144 R	Teacher Retirement/TRS Care - On-Behalf Payments
6145 R	Unemployment Compensation
6146 R	Teacher Retirement/TRS Care
6149 R	Employee Benefits
6200	**Professional and Contracted Services**
6211 R	Legal Services
6212 R	Audit Services
6213 R	Tax Appraisal & Collection
6219 R	Professional Services
6221	Staff Tuition & Related Fees – Higher Education
6222 R	Student Tuition – Public Schools
6223 R	Student Tuition – Other than to Public Schools
6229 R	Tuition & Transfer Payments
6239 R	Education Service Center Services (Region IV)
6249 R	Contracted Maintenance & Repair
6259 R	Utilities
6269 R	Rentals & Operating Leases
6291 R	Consulting Services
6299 R	Miscellaneous Contracted Services
6300	**Supplies and Materials**
6311 R	Gasoline & Other Fuels for Vehicles
6319 R	Supplies & Materials for Maintenance/Operations
6321 R	Textbooks
6329 R	Reading Materials – Magazines, Periodicals, and Books
6339 R	Testing Materials
6341 R	Food (Food Service Dept. Only)
6342 R	Non-Food (Food Service Dept. Only)
6343 R	Items for Sale

6344 R	USDA Donated Commodities (Food Service Dept. Only)
6348	Food Supplies – Locally Defined (Food Service Dept. Only)
6349 R	Miscellaneous Food Service Dept. Supplies
6399 R	General & Other Supplies
6400	**Other Operating Expenses**
6411 R	Travel & Subsistence – TCISD Employees Only
6412 R	Travel & Subsistence – TCISD Students Only
6413 R	Stipends - Non-Employees
6419 R	Travel & Subsistence - Non-Employees
6429 R	Insurance Costs
6439 R	Election Costs
6494 R	Reclassified Student Transportation
6495 R	Membership Dues (Clubs, Organization, TASA, TASP, Lions, etc.)
6499 R	Miscellaneous Operating Expenses
6500	**Debt Service**
6511 R	Bond Principal
6512 R	Capital Lease Principal
6513 R	Long-Term Debt Principal
6521 R	Interest on Bonds
6522 R	Capital Lease Interest
6523 R	Interest on Debt
6524 R	Amortization of Bond and Other Debt Related Costs
6525 R	Amortization of Premium and Discount on Issuance of Bonds
6529 R	Interest Expenditures/Expenses
6599 R	Other Debt Service Fees
6600	**Capital Outlay**
6619 R	Land (Purchases & Improvements)
6629 R	Buildings (Purchase, Construction, or Improvements)
6631 R	Vehicles (Per-unit cost over $5,000)
6639 R	Furniture & Equipment (Per-unit cost over $5,000)
6641 R	Vehicles (Per-unit cost under $5,000)
6659 R	Capital Leases
6669 R	Library Books & Media

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.

R 6112   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.

6116   Stipends

This code is used to classify stipend payments made to TCISD personnel.
(For PEIMS reporting, this account is converted to account code 6119.)

6117   Extra Pay – Tutorials

This code is used to classify wages paid for tutorials.
(For PEIMS reporting, this account is converted to account code 6119.)

6118   Extra Pay for Professional Personnel

This code is used to classify payments for personnel services in excess of the normal work week or amounts above PISD's standard pay for additional Certification requirements or additional responsibilities. Examples are UIL Sponsorship, academic competition and tutoring. (For PEIMS reporting, this account is converted to account code 6119.)

R 6119   Salaries - Teachers and Other Professional Personnel (Exempt under FLSA)

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
- Amounts for additional certification requirements, such as a Bilingual teacher
- Amounts for additional responsibilities such as coaching, yearbook sponsorship, band directing, and department heads

R 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.

R 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.

R 6129   *Salaries - Clerical and Ancillary Workers (Non-exempt under FLSA)*

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

The gross salary expenditures and accruals for secretaries, clerks, teacher aides and hourly employees who are employed on a full-time basis.

R 6141   *Medicare*

This code is used to classify expenditures/expenses required to provide employee benefits under the Federal Social Security program. This is only the district's contribution.

R 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 is only the district's contributions, includes benefit amounts transferred to an Internal Service Fund.

R 6143   *Workers' Compensation*

This code is used to classify expenditures/expenses made to provide personnel with workers' compensation benefits. This is only the district's contributions, includes benefit amounts transferred to an Internal Service Fund.

R 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.

R 6145   Unemployment Compensation

This code is used to classify expenditures/expenses made to provide personnel with unemployment compensation. This is only the district's contributions, includes benefit amounts transferred to an Internal Service Fund.

R 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.

R 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. Any local option codes that are used at the local option are to be converted to account 6149 for PEIMS reporting.

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.

R 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 expenditure. All expenditures/expenses coded to Object Code 6211 are to be coded to Function 41, General Administration.

R 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.

R 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 it's 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 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 99 (Other Intergovernmental Charges); otherwise, Function 41 (General Administration) should be used for the collection of taxes.

R 6214   Lobbying

This code is used to classify fees, associated travel and other related costs for lobbying services. Refer to the Texas Ethics Commission for guidelines regarding what is lobbying.

R 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.
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 6213.

Object 6219 Expenditures to INCLUDE:	Object 6219 Expenditures to EXCLUDE:
Professional services of these types: • Architecture • Landscape architecture • Land surveying • Medicine • Accounting, Certified Public Accounting • Financial Consultant • Optometry • Professional engineering • Licensed Real estate appraising • Professional nursing • Technology Consultant	• Any costs required to be capitalized as ancillary charges necessary to place the asset into service. (Object 6600 series) • Expenditures/expenses for professional audit services. (Object 6212)

R 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.

R 6222   Student Tuition - Public Schools

This code is used to classify expenditures/expenses for tuition if a school district is under contract with public schools to provide instructional services to students. This includes payments made to school districts under Section 29.201, TEC, Public Education Grant Program, and transfer students under Section 21.082 of the TEC where one school district transfers entire grades of students to another school district.

R 6223   *Student Tuition - Other than to Public Schools*

This code is used to classify expenditures/expenses for tuition if a school district is under contract with an institution of higher learning or with non-public schools to provide instructional services to students. This includes payments made to Juvenile Justice Alternative Education Programs (Function 95).

R 6224   *Student Attendance Credits*

This code is used to classify expenditures/expenses for the purchase of tuition credits from the state or from other school districts under Subchapter 5 D and/or E, Chapter 41, Texas Education Code (TEC), including Career and Technology Education programs under TEC 41.125. This code may only be used with Function Code 91, Contracted Instructional Services Between Public Schools.

R 6229   *Tuition and Transfer Payments*

This code is used to classify expenditures/expenses for tuition and transfer payments not detailed above.

R 6239   *Education Service Center Services (Region IV)*

This code is used to classify all contracted services provided by the education service center (Example: Region IV). (Includes fees assessed for providing the service.)

Object 6239 Expenditures to INCLUDE:	Object 6239 Expenditures to EXCLUDE:
• Accounting 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	• Supplies, such as books, (which should be charged to the appropriate supply account) purchased under a purchasing agreement with an education service center

R 6249   Contracted Maintenance and Repair

This code is used to classify expenditures/expenses for normal contracted maintenance and repair of items. Services may be provided on an on-call basis or within the terms of a maintenance agreement.

Object 6249 Expenditures to INCLUDE:	Object 6249 Expenditures to EXCLUDE:
Normal contracted upkeep, repairs, maintenance and renovation of: • Copiers • Facsimile machines • Software upgrades • Maintenance agreement fees • Other equipment when the repairs are provided by an outside individual or firm	• Purchase of furniture, technology equipment, software, and capital outlay items (Object 6399 or 66XX) • Purchase of site licenses, single user software, etc. (Object 6325, or 6639)

R 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. This includes:

• Water, wastewater treatment, and sanitation (garbage disposal)

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

• Electricity

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

R 6269   Rentals and Operating Leases

This code is used to classify expenditures/expenses for rentals & operating leases.

Object 6269 Expenditures to INCLUDE:	Object 6269 Expenditures to EXCLUDE:
• Moonwalks • Carnival Activities • Rockwall Rentals • Fun-Day Rentals	• Purchase of furniture, technology equipment, software, and capital outlay items (Object 6399 or 66XX) • Purchase of site licenses, single user software, etc. (Object 6325, or 6639)

R 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. 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.

Object 6291 Expenditures to INCLUDE:	Object 6291 Expenditures to EXCLUDE:
• Staff Development • Instructional Support • Special Education Services • Writing Academy • Loving Guidance • Developing Minds	• Professional services (Object 6219) • Education Service Center (Object 6239) • Normal contracted maintenance and repair of items (Object 6249) • Other misc services (Object 6299)

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.)

R 6299   *Miscellaneous Contracted Services*

This code is used to classify expenditures/expenses for miscellaneous contracted services not specified elsewhere.

Object 6299 Expenditures to INCLUDE:	Object 6299 Expenditures to EXCLUDE:
• Fine Arts • Judges • Athletic Officials • DJ's • Murals • Parent Training • After-School Enrichment • T- Shirt Screening – Personalized • Software Support • Other small dollar miscellaneous payment for service	• Professional services by Licensed persons (Object 6219) • Consulting Services (Object 6291)

6300 Supplies and Materials

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

R 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.

R 6319   *Supplies for Maintenance and Operation*

This code is used to classify expenditures/expenses for supplies and materials necessary for maintenance and/or operations of district-owned buildings & vehicles.

Expenses charged to account 6319 should be coded to the proper function code, depending on which vehicle is being repaired/maintained. (ex. Transportation = Fx 34)

R 6321   *Textbooks – Acquired Directly by TCISD*

This code is used to classify expenditures/expenses for textbooks purchased by the school district and furnished to students, free of cost.

R 6329   *Reading Materials, Library Media, and Software Licenses/Subscriptions*

This code is used to classify all expenditures/expenses for books, 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.

Object 6329 Expenditures to INCLUDE:	Object 6329 Expenditures to EXCLUDE:
• Books & E-books • Magazine & newspaper subscriptions • Reference books (Dictionaries… etc.) • Parent program books & media	• Consumable teaching and office items such as paper, pencils, forms, postage, etc. (Object 6399) • Workbooks, coloring books or test booklets - If consumable (Object 6399) • Posters (Object 6399) • Puzzles (Object 6399)

R 6339   *Testing Materials*

This code is used to classify expenditures/expenses for standardized testing materials, including test booklets & study materials related to those tests. (Ex. STAAR, IPT, SAT/PSAT)

R 6341   *Food* — **FUND 240 & 242 ONLY**

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

R 6342   *Non-Food* — **FUND 240 & 242 ONLY**

This code is used to classify expenditures/expenses for non-food items such as napkins, straws, brooms, etc.

R 6343   *Items for Sale*

This code is used to classify expenditures/expenses for such items as soft drinks, food, or other goods to be sold through vending machines, school stores, etc., not related to the regular food service program. (All expenses coded to 6343 **must be coded to function 36**)

R 6344   *USDA Donated Commodities* — **FUND 240 & 242 ONLY**

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.

- 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.

6348   *Food Supplies – Locally Defined* — **FUND 240 & 242 ONLY**

This code is used to classify miscellaneous food service supplies not specifically defined elsewhere. For PEIMS reporting, this account is converted to account code 6349.

ℛ 6349   *Food Service Supplies* – **FUND 240 & 242 ONLY**

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

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. These items will have a per unit cost under $4,999.99 and are not inventory items.

Object 6399 Expenditures to INCLUDE:	Object 6399 Expenditures to EXCLUDE:
• Consumable teaching and office items such as paper, pencils, postage… etc. • Software subscriptions & site-licenses • Other miscellaneous materials & supplied used during the workday	• Purchase of furniture, technology equipment, software, and capital outlay items having a per-unit cost of $5,000 or more (Object 6639) • Items that do not 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)

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.

R 6411 Travel and Subsistence – TCISD Employees 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 EDGAR 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, webinars, in-service training, hotel, travel etc.
(Membership dues are classified in account 6495, Dues.)

R 6412 Travel and Subsistence – Students

This code is used to classify the cost of transportation (rental of non-District 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)

R 6413 Stipends - Non-Employees

This code is used to classify stipends paid to individuals not employed by the paying agency for allowances related to and/or for participation in organizational controlled or directed activities. Expenditures/expenses relating to travel for individuals not employed by the school district should be classified in account 6419, Travel and Subsistence. Expenditures/expenses classified in this account are excluded from the calculation of indirect cost.

R 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.

Object 6419 Expenditures to INCLUDE:	Object 6419 Expenditures to EXCLUDE:

• Travel for individuals not employed by the school district
• 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.
	• All expenditures/expenses paid for employee travel (Object 6411)
	
	• All expenditures/expenses paid for student travel (Object 6412)

Travel expenses must conform to IRS 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.

R 6429   Insurance

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

R 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.

R 6492   Payments to Fiscal Agents of Shared Services Arrangements

This code is used to classify expenditures/expenses for amounts paid to a fiscal agent of a shared services arrangement in which the school district is a participant. The expenditure is to be classified in Function 93, Payments to Fiscal Agent/Member Districts of Shared Services Arrangements.

R 6493   *Payments to Member Districts of Shared Services Arrangements*

This code is used to classify expenditures/expenses for amounts paid to a member district of a shared services arrangement in which the school district is a participant. The expenditure is to be classified in Function 93, Payments to Fiscal Agent/Member Districts of Shared Services Arrangements.

R 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. This includes transporting students from school to an off-campus activity, then back to school again.

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 co-curricular/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.

R 6495   *Membership Dues*

This code is used to identify expenditures/expenses for dues paid to clubs, committees, or other organizations. Examples of organizations are TASA, TASP, TASBO, 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; dues paid on behalf of the district should be coded to Function 41.

R 6499   *Miscellaneous Operating Costs*

This code is used to classify expenditures/expenses for all other operating costs not detailed above.

Object 6499 Expenditures to INCLUDE:	Object 6499 Expenditures to EXCLUDE:
• Food/refreshments for school-related activities not to be resold • Graduation expenses • Newspaper advertisements	• All expenditures/expenses paid for membership dues (Object 6495) • All expenditures/expenses paid for fees not associated with travel (Object 6497) • All expenditures/expenses paid for awards (Object 6498)

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.

R 6511   *Bond Principal*

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

R 6512   *Capital Lease Principal*

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

R 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.

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 6524   *Amortization of Bond and Other Debt Related Costs*

This code is used to classify expenses in connection with the amortization of bond and other debt issuance costs, including lease-purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds.

R 6525   *Amortization of Premium and Discount on Issuance of Bonds*

This code is used to classify expenses amortized as debt premium and/or discount in connection with the issuance of debt.

R 6529   *Interest Expenditures/Expenses*

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

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.

This major classification is used to classify expenditures for capital assets.

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.

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.

R 6631   *Vehicles (Per-unit cost over $5,000)*

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.

R 6639   *Capital Assets (Per-unit cost over $5,000)*

This code is used to classify expenditures for all equipment and capital outlay items having a per-unit cost of $5,000 or more and a useful life of more than one year but do not fall into one of the classes described above.

R 6641   *Vehicles (Per-unit cost under $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   *Inventory Items (Barcoded items with per-unit cost under $5,000)*

R 6669   *Library Books and Media*

This code is used for books and film that meet the one year or more useful life criteria & per-unit value of equal to or greater than $5,000. All expenditures/expenses coded to object code 6669 are to be coded to function 12, Instructional Resources and Media Services.

Other Resources/Revenues/Expenditures Object Codes

7900	Other Resources/Uses/Non-Operating Revenues
7911 R	Issuance of Bonds
7912 R	Sale of Real & Personal Property
7913 R	Proceeds from Capital Leases
7914 R	Loan Proceeds (Non-Current)
7915 R	Operating Transfers In
7916 R	Premium or Discount or Issuance of Bonds
7917 R	Prepaid Interest
7918 R	Special Items
7919 R	Extraordinary Items
7949 R	Other Resources
7957 R	Contributed Capital
7989 R	Other Non-Operating Revenues
8900	**Expenses/Residual Equity Transfer In/Out**
8911 R	Operating Transfers Out
8949 R	Other Uses

7900 Other Resources/Non-Operating Revenues

Other resources include sale of bonds, sale of real and personal property, proceeds from capital leases, operating transfers in, etc.

R 7911   Issuance of Bonds

This code is used to record the par value (face amount) of newly issued bonds.

R 7912   Sale of Real and Personal Property

This code is used to classify amounts received from the sale of land, buildings, equipment, furniture, vehicles, etc., accounted for through Governmental Fund Types and Expendable Trust Funds.

R 7913   Proceeds from Capital Leases

This code is used to classify amounts (net of initial or down payments) on contracts for capital leases. This represents the remaining balance to be paid at the time the capital lease is entered into. Such amounts are classified as Other Resources, not as revenue.

R 7914   Loan Proceeds - Governmental Fund Types and Expendable Trust Funds Only

This code is used to classify amounts of proceeds from long-term loans that will not be repaid during the current year. The entire amount of loan proceeds is recorded in this code at the time of receipt. Such receipts are classified as Other Resources, and not as revenue.

R 7915   Operating Transfers In
This code is used to classify operating transfers from other funds of the school district.

R 7916   Premium or Discount on Issuance of Bonds

This code is used to classify the premium or discount on the issuance of bonds.

R 7917   Prepaid Interest

This code is used to classify prepaid interest in connection with the issuance and/or defeasance of bonds.

R 7918   *Special Items*

This code is used to classify special items in accordance with GASB Statement No. 34. Included are transactions or events <u>within the control</u> of school district administration that are either unusual in nature <u>or</u> infrequent in occurrence, including sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution.

R 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 <u>both unusual</u> in nature <u>and infrequent</u> in occurrence, including <u>insurance</u> 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.

R 7949   *Other Resources*

This code is used to record other resources not classified above.

R 7957   *Contributed Capital*

This code is used to record amounts in connection with transactions involving the "invested in capital assets, net of related debt" component of net assets, including transactions to record additional capital assets that are transferred to an enterprise fund.

R 7989   *Other Non-Operating Revenues*

This code is used to classify amounts received from other non-operating revenue sources.

8900 Other Uses/Special Items/Extraordinary Items/Non-Operating Expenses

R 8911   Operating Transfers Out

This code is used to classify operating transfers to other funds of the school district.

R 8949   Other Uses

This other uses object code is used to record other uses not provided for above. This object code is also used to record amounts refunded to taxpayers as a result of court decisions involving tax rate(s), taxable value(s) and/or levy(ies), if such decisions are rendered after the fiscal year of disputed property tax collection(s), including related penalties and/or interest (refunds occurring during the same fiscal year that disputed property taxes, including related penalties and/or interest, were collected are to be recorded as a debit to the appropriate property tax-related revenue object code, 5711, 5712 and/or 5719, and as a credit to a cash and temporary investments object code and/or an accounts payable object code).

Sub-Object Code Overview

The expenditure sub-object codes are assigned by the Director of Accounting to give management greater control over the funds at their disposal. Managers are encouraged to use as few Sub-Object accounts as they can and still maintain proper control and accountability over the funds in their budget.
NOTE: Campuses should use Activity Codes instead of sub-object codes. Contact the Assistant Director of Accounting for any issues.

Subaccount	Description

Organization Overview

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 to a set of students, and (2) an administrative or other organization unit which is a group of people who perform a specific responsibility as those in the superintendent's office, the school board or those who perform the business function for 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.

High Schools	
001	Texas City High School
002	La Marque High School
006	Woodrow Wilson DAEP
010	Texas City JJAEP
Middle / Intermediate Schools	
041	Blocker Middle School
043	La Marque Middle School
101	Levi Fry Intermediate
Elementary Schools	
102	Heights Elementary
103	Kohfeldt Elementary
104	Guajardo Elementary
105	Roosevelt Wilson Elementary
109	Calvin Vincent Early Childhood Center
110	La Marque Primary
111	La Marque Elementary
Alternative Sites	
201	Abundant Life Christian School
699	Summer School
Administrative Codes	
701	Superintendent's Office (Function Code 41 ONLY)
702	Board of Trustees (Function Code 41 ONLY)
703	Tax Assessor/Collector (Function Code 41 & 99 ONLY)
750	Business Office
751	Fiscal Agent of Shared Service Agreement
999	Undistributed / District-Wide

Program Intent Code Overview

These codes are used to account for the cost of instruction and other services that are directed toward a 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. In the case of state programs, state law may determine the intent and the permissible use of allotments.

PIC	Program Intent Code Description
11 R	Basic Educational Services (Regular Classroom Curriculum)
21 R	Gifted & Talented (GT)
22 R	Career & Technical Education (CTE)
23 R	Services to Students with Disabilities (Special Ed)
24 R	Accelerated Education (State Comp Ed)
25 R	Bilingual Education & Special Language Programs (LEP/ELA/ESL)
26 R	Non-Disciplinary Alternative Education Programs (AEP Services)
28 R	Disciplinary Alternative Education Programs (DAEP Basic Services)
29 R	Disciplinary Alternative Education Program – Supplemental Costs
30 R	Title 1, Part A, School-Wide Activities (INFORMATIONAL ONLY, DO NOT USE)
31 R	High School Allotment (HSA)
32 R	Prekindergarten (Pre-K)
33 R	Prekindergarten (Pre-K) – Special Education
34 R	Prekindergarten (Pre-K) – Compensatory Education
35 R	Prekindergarten (Pre-K) – Bilingual Education
91 R	Athletics and Related Activities
99 R	Undistributed

Program Intent Code Descriptions

R 011   *Basic Educational Services*

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

PiC 011 Costs to INCLUDE:	PiC 011 Costs to EXCLUDE:
• Basic services for education/ instruction (PK-12) • Regular education program for ESL/LEP students • Pre-K funded from basic education allotment during one-half of full-day program • Pre-AP, AP, and college preparatory courses • Adult basic & secondary education services • Section 504 students • Physical education (P.E.) classes • Foreign language courses • Day care costs • In School Suspension program costs • Parenting Classes • Services for an elective alternative education program (for students not at risk of dropping out of school) • Summer camps, summer school, field trips or other summer enrichment programs for basic education • Middle school & junior high Vocational Classes	• Gifted and talented services (PiC 021) • Additional salaries and related expenses associated with band, UIL, speech, debate, science competition, class sponsors, student organizations, social clubs (i.e., NHS, Beta Club, Letterman's Club) (PIC 099) • Additional salaries and related expenses associated with serving as coaches, athletic directors, drill team/cheer sponsors, or other organized activity to support athletics (PIC 091) • Basic services for Disciplinary Alternative Education Programs (DAEPs) (PIC 028) • Services for Non-Disciplinary Alternative Education Programs not for students at risk of dropping out of school (PIC 031) • Costs for non-disciplinary alternative education programs (PIC 026) • Alternative Education Programs (AEP) costs (Basic and Supplemental) • Title I, II, III, or IV Services (PiC 024)

R 021   *Gifted and Talented (GT)*

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.

PiC 021 Costs to INCLUDE:	PiC 021 Costs to EXCLUDE:
• Programs and/or services provided in support of the GT program • Advanced placement courses designated as part of a gifted and talented program	• Pre-AP, AP, or college prep courses NOT designated as part of the GT program (PIC 011) • Summer camps, summer schools, field trips or other summer enrichment programs (PIC 011) • All Disciplinary Alternative Education Programs (DAEP) related costs (PIC 028)

R 022   *Career and Technical (CTE)*

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.

PiC 022 Costs to INCLUDE:	PiC 022 Costs to EXCLUDE:
• Career and Technical for Handicapped (VEH) • Apprenticeship, job training, & other job training activities • Supplies, materials, & travel related to CTE programs • Career and Technical Supervisor or Director salary & related expenses • Career and Technical Counselors	• Vocational adjustment classes (PIC 023) • Vocational classes in Middle School and Junior High – K-8th grade (PIC 011) • Career and Technical courses that do not meet state guidelines (PIC 011) • All Disciplinary Alternative Education Programs (DAEP) related cost (PIC 028)

R 023   *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.

PiC 023 Costs to INCLUDE:	PiC 023 Costs to EXCLUDE:
• Students who are served in the special education program under identified instructional settings such as: – Homebound – Hospital class – Speech therapy – Resource room – "Self-contained, mild, moderate or severe" classroom – Off home campus setting (multidistrict, 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) • Students with identified disabilities under the Individuals with Disabilities Education Act and TEC • Special Education directors, coordinators or supervisors • State funded special education extended year program • Services to preschool students with disabilities (ages below 5)	• Services to Section 504 students (PIC 011) • Career and Technical for Handicapped (VEH) (PIC 022) • Regular education services in the basic educational program, including the salaries of regular education personnel (PIC 011) • All Disciplinary Alternative Education Programs (DAEP) related cost (PIC 028)

R 024   *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.
Foundation School Program (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.

PiC 024 Costs to INCLUDE:	PiC 024 Costs to EXCLUDE:
• 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 • Intensive instructional programs • State Compensatory Education (SCE) supplemental instructional activities for students at risk of dropping out of school • Concentrated instructional staff resources • Reduction of class size • Teacher assistants • 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 • Extension of the instructional day, week and/or year • Implementation of individual and small group tutorials • Purchase of specialized computer –assisted instruction • Purchase of specialized instructional supplies and materials • Specialized instructional equipment • TAKS remediation • Dropout recovery/dropout intervention services at high school/middle school campuses/centers • School Reform programs • Individualized instruction programs • Summer/intersession programs • Local programs to "close the gap" • Visiting teachers • Improvements and enhancements to programs for limited English proficiency (LEP) students • Mentorship programs • Residential placement programs • Costs for modified curriculum for instructional services provided to migrant students • Costs incurred to provide supplemental services in support of Title I, Part A • Supplemental instructional services in support of a Title I, Part A Targeted Assistance Program • 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, TEC	• Basic services (PIC 011) • Services for non-disciplinary alternative education programs (PIC 026) • Services for disciplinary alternative education programs (PIC 028) • SCE costs incurred to provide services in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 030) • Day care cost (PIC 011) • In school suspension program (PIC 011) • Parenting classes (PIC 011)

• Mentoring services program for students at risk of dropping out of school • 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) • 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)	

R.025   *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.

PiC 025 Costs to INCLUDE:	PiC 025 Costs to EXCLUDE:
• Services intended to make students proficient in English • Provision of a bilingual or ESL program • Instruction in primary language • Bilingual services to immigrant students • Program and student evaluations • Instructional materials and equipment, as well as supplemental staff expenses – including bilingual stipends • Staff development • Supplies required for quality instruction and smaller class size	• Foreign language courses (PIC 011) • All DAEP related cost (PIC 028) • Full salary of bilingual/ESL instructors (PIC 011)

R.026 Non-Disciplinary Alternative Education Programs - AEP Services

All costs incurred services to students who are separated from the regular classroom to a non-disciplinary alternative education program and are at risk of dropping out of school. Services must be described in the campus improvement plan.

R.028   *Disciplinary Alternative Education Programs - DAEP Basic Services*

All costs incurred to provide the base line program (non-supplemental) services to students who are separated from the regular classroom to a disciplinary alternative education program. Services must be described in the campus improvement plan.

Program Intent Code 028 Costs to INCLUDE:	Program Intent Code 028 Costs to EXCLUDE (with Correct PIC):
• Basic services for Disciplinary Alternative Education Programs (DAEP) • English language arts, mathematics, science, history, and self-discipline • Educational and behavioral needs • Supervision • Counseling • Parental involvement • Security • Mentoring services program for students at risk of dropping out of school • 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) • 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)	• Non-Disciplinary AEPs (Basic and supplemental costs (PIC 026) • Supplemental costs for disciplinary alternative education program services (PIC 029) • SCE costs incurred in support of Title I, Part A school-wide campuses with 40% or greater educationally disadvantaged students (PIC 030) • SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program (PIC 024) • Services under Title I, Part A (PIC 030) • Day Care Cost (PIC 11) • In School Suspension Program (PIC 011) • Parenting Classes (PIC 011)

R.029   *Disciplinary Alternative Education Programs – DAEP State Comp Ed*

The supplemental costs incurred to provide services to students who are separated from the regular classroom to a disciplinary alternative education program.

R.030   *Title I, Part A School-wide Activities*

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 must 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 030 Costs to INCLUDE:	Program Intent Code 030 Costs to EXCLUDE (with Correct PIC):
• SEC costs incurred to provide services in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students • A comprehensive needs assessment of the entire school, including the needs of any migratory children in attendance; identify gaps between the status of the school and its vision of where it wants to be, relative to key indicators or focus areas. • Data obtained from the needs assessment provide the foundation for the goals of the comprehensive school-wide plan. • School-wide reform strategies that provide opportunities for all children to meet the state's academic standards, particularly low-achieving children; address how the school will determine if student needs have been met. • Instruction by highly qualified teachers (refer to the NCLB program Coordination web page for additional information: http://www.tea.state.tx.us/nclb/) • High quality and ongoing professional development for teachers, principals, and paraprofessionals, and if appropriate, pupil services personnel, parents, and other staff. • Strategies to attract high-quality highly qualified teachers. • Increased parental involvement activities.	• Basic and supplemental services at Non-Disciplinary Alternative Education Programs (AEPs) (PIC 026) and Disciplinary Alternative Education Programs (DAEPs) (PIC 028) • SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program (PIC 024) • Day Care Cost (PIC 011) • In School Suspension Program (PIC 011) • Parenting Classes (PIC 011)

• 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. • 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. • 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. • Coordination and integration of federal, state, and local services and programs	

R 031   High School Allotment

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.

R 032   Prekindergarten

The costs incurred for prekindergarten programs designed to develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social skills.

R 033   Prekindergarten – Special Education

The costs incurred for pre-k special education programs designed to develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social skills.

R 034   Prekindergarten – Compensatory Education

The costs incurred for pre-k compensatory education programs designed to develop skills necessary for success in the regular public school curriculum. (language, math, & social skills)

R 035   *Prekindergarten – Bilingual Education*

The costs incurred for prekindergarten bilingual education programs designed to develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social skills.

R 091   *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.

PiC 091 Costs to INCLUDE:	PiC 091 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 099)

R 099   *Undistributed*

All charges which are not readily distributed to program intent codes are classified here. Program intent code 099 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 specific program intent.

PiC 099 Costs to INCLUDE:	PiC 099 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 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 091)

Budget Manager Overview

Locally assigned code to indicate who is responsible for management of operating accounts.

Code	Area of Responsibility	Budget Manager
002	STUDENT SUPPORT SERVICES	TERRI BURCHFIELD
003	BUSINESS OFFICE	JULIE-ANN HOWARD
004	HUMAN RESOUCES DEPARTMENT	MARCUS HIGGS
006	SPECIAL EDUCATION DEPARTMENT	DONNA PETERSON
007	FEDERAL GRANT PROGRAMS	ANNE ANDERSON
008	TECHNOLOGY DEPARTMENT	JAMES BANKS
009	STUDENT DATA / PEIMS	LISA CAMPBELL
011	MAINTENANCE DEPARTMENT	MARION GODEAUX
012	NUTRITION SERVICES DEPARTMENT	JOHN VANDEVER
013	PUBLIC RELATIONS/COMMUNICATIONS	MELISSA TORTORICI
014	ATHLETICS	LELAND SUROVIK
015	C & I – DISTRICT WIDE	SUSAN MYERS
016	TAX OFFICE	PATRICIA COLLINS
017	TCISD FOUNDATION	CHRISTINA HALL
052	FINE ARTS DEPARTMENT	JOSEPH FIGARELLI
061	21ST CENTURY – LA MARQUE	KELLEY ROMAR
062	21ST CENTURY – TEXAS CITY	KIMBERLY RICHARDSON
069	C & I – ELEMENTARY	GENY WHITE
070	C & I – SECONDARY	JULIE SOUTHWORTH
099	RISK MANAGEMENT	ZACHARY COWEY
101	TEXAS CITY HIGH SCHOOL	HOLLY LAROE
111	CAREER & TECH/VOCATIONAL ED	RICHARD CHAPA
121	LIBRARY – LEVI FRY	FELICA GARRETT
122	LIBRARY - HEIGHTS	ERICA ALLEN
123	LIBRARY – KOHFELDT	MATTHEW SALLEY
124	LIBRARY - GUAJARDO	DEBBIE FULLER
125	LIBRARY – ROOSEVELT WILSON	WENDY PATTERSON
126	LIBRARY – BLOCKER	ANTHONY FURMAN
127	LIBRARY – TEXAS CITY HS	HOLLY LAROE
128	LIBRARY - DISTRICT WIDE	SUSAN MYERS
129	LIBRARY – LM MIDDLE	FLORENCE ADKINS
130	LIBRARY – LM ELEMENTARY	SHARON WILLIAMS
201	BLOCKER MIDDLE SCHOOL	ANTHONY FURMAN
250	LA MARQUE MIDDLE SCHOOL	FLORENCE ADKINS
301	LEVI FRY INTERMEDIATE	FELICA GARRETT

401	HEIGHTS ELEMENTARY	ERICA ALLEN
402	CALVIN VINCENT EARLY CHILDHOOD	SUSAN WILSON
450	LA MARQUE PRIMARY SCHOOL	PATTI MARTIN
501	KOHFELDT ELEMENTARY	MATTHEW SALLEY
550	LA MARQUE ELEMENTARY	SHARON WILLIAMS
601	GUAJARDO ELEMENTARY	DEBBIE FULLER
701	ROOSEVELT WILSON ELEMENTARY	WENDY PATTERSON
801	WOODROW WILSON DAEP	DONALD JONES
802	LA MARQUE HIGH SCHOOL	RICKY NICHOLSON
825	TRANSPORTATION DEPARTMENT	MARION GODEAUX