

Elgin ISD Accounting Code Structure Flip Chart



Updated January 2024

Fund	Function	Object	Sub Object	Location/ Org	Program Intent	Educational Span	Project Code	Fund	Object - details	Travel	Notes
XXX	XX	XXXX	XX	XXX	XX	X	XX	Fund	Object - details	Travel	Notes

Fund represents the first three digits of the account code

FUND	FUNCTION	OBJECT	SUB OBJECT	LOCATION/ORG	PROGRAM INTENT	EDUCATIONAL SPAN	PROJECT CODE
XXX	XX	XXXX	XX	XXX	XX	X	XX

198 - Capital Outlay/General Fund Projects	278 - ARP Homeless I	599 - Debt Services
199 - General Operating	279 - TCLAS - ESSER III	696 - Capital Project Fund - 2021 Bond
206 - ESEA, Title X, Part C - Ed for Homeless Children & Youth	280 - ARP Homeless II	829 - Scholarships/Private Purpose Trust Funds
211- ESSA Title I, Part A- Improving Basic Programs	282 - ESSER III- ARP	863 - Payroll ClearingFund
212 - ESSA, Title I, Part C - Migrant Ed	288 - Misc Federal Grant Programs	865 - Student Activity (Clubs and Organziations)
224 - IDEA-B Formula - Special Ed	289 - Summer School LEP & Title IV, Part A SSAEP	883 - Accounts Payable Clearing Fund
225 - IDEA-B Preschool - Special Ed	385 - State Supplement Visually Impaired (ESC)	901 - Fixed Assets Fund
226 - EDEA - B - High Cost Funds - Special Ed	397 - Advanced Placement Incentives	902 - Long Term Debt Fund
240 - National School Lunch Program	410 - IMA (Textbook)	
242 - Summer Feeding Program	429 - State Ed Special Revenue (multiple)	
244 - Career & Tech - Perkins	461 - Campus Activity	
255 - ESSA Title II Part A - Teacher & Prin Training Recruiting	494 - Bastrop County Cares	
263 - Title III Part A - LEP	498 - Education Foundation	
265 - Title IV, Part B - 21st Century Comm Learning		
272 - MAC Program		



Function identifies the purpose of the transaction

FUND	FUNCTION	OBJECT	SUB OBJECT	LOCATION/ORG	PROGRAM INTENT	EDUCATIONAL SPAN	PROJECT CODE
XXX	XX	XXXX	XX	XXX	XX	X	XX

11 - Instruction	41 - General Administration
12 - Instructional Resources and Media (Library)	51 - Facility Maintenance and Operations
13 - Curriculum and Instruction Development	52 - Security and Monitoring Services
21 - Instructional Leadership	53 - Data Processing Services
23 - School Leadership	61 - Community Services
31 - Guidance Counseling - Evaluation	81 - Facilities, Acquisition, and Construction
32 - Social Work Services	93 - Payments to Fiscal Agents of SSA
33 - Health Services	99 - Tax Appraisal
34 - Student Transportation	
35 - Food Services	
36 - Extra Curricular Activities	



FUND	FUNCTION	OBJECT	SUB OBJECT	LOCATION/ORG	PROGRAM INTENT	EDUCATIONAL SPAN	PROJECT CODE
XXX	XX	XXXX	XX	XXX	XX	X	XX



5700-5999

6100-6299

6300-6499

6500-7999



FUND	FUNCTION	OBJECT	SUB OBJECT	LOCATION/ORG	PROGRAM INTENT	EDUCATIONAL SPAN	PROJECT CODE
XXX	XX	XXXX	XX	XXX	XX	X	XX

5700 - Revenues from Local Sources	5800 - State Program Revenues	5900 - Federal Program Revenues
5711 - Taxes - Current Year		5921 - School Breakfast Program
5712 - Taxes - Prior Year	5811 - Per Capita Apportionment	5922 - National School Lunch Prgm
5719 - Penalty - Int-Other Tax Revenue	5812 - Foundation Sch Prgm Entl	5923 - USDA Commodities
5739 - Tuition & Fees - Day Care Revenue	5829 - State Revenue - EDA	5929 - Federal Rev Distrib by TEA
5742 - Earnings - Investments	5831 - TRS/TRS Care - On-Behalf Payment	5931 - SHARS - School Health Related Svc
5743 - Rental of Facilities	5836 - State Rev From State of TX	5932 - Mac-Medicaid admin claiming
5744 - Gifts and Bequests	5842 - State Rev From Fiscal Agent	5939 - Federal Revenues (Summer Reading)
5745 - Insurance Recovery		5949 - Federal Revenue Distributed Direct
5749 - Other Rev Local Sources		
5751 - Food Service Revenue Recovered		
5752 - Athletic Revenue		
5753 - Extra-Curric/Co-Curric Act		
5754 - Interfund Transactions		
5755 - Activity Revenue		



FUND	FUNCTION	OBJECT	SUB OBJECT	LOCATION/ORG	PROGRAM INTENT	EDUCATIONAL SPAN	PROJECT CODE
		6100 - 6299					
XXX	XX	XXXX	XX	XXX	XX	X	XX

6100 - Payroll Costs

- 6112 - Salaries - Substitutes
- 6117 - Extra Help - Provided by Professionals
- 6118 - Salaries - Professionals, Extra Duty
- 6119 - Salaries - Teachers & Prof Staff
- 6121 - Ex Duty/OT Support Personnel
- 6122 - Salaries - Support Staff Substitues
- 6127 - Extra Help - Support Personnel
- 6129 - Salaries, Paraprofessional & Support
- 6139 - Employee Allowances
- 6141 - Social Security/Medicare
- 6142 - Group Health & Life Ins
- 6143 - Workers Compensation
- 6144 - TRS/TRS Care-On-behalf
- 6145 - Unemployment Comp
- 6146 - Teacher Retirement/TRS Care
- 6149 - Employee Benefits - Other

6200 - Professional & Contracted Services

- 6211 - Legal Services
- 6212 - Audit Services
- 6213 - Tax Appraisal & Collections
- 6214 - Lobbying
- 6216 - Medical Services (Not covered with 6219)
- 6218 - Royalties
- 6219 - Licensed Prof Svcs
- 6221 - Staff tuition & Fees (Higher Education)
- 6223 - Student Tuition - Non Public
- 6239 - Education Svc Ctr Services
- 6249 - Contracted Maintenance & Repair
- 6259 - Utilities
- 6269 - Rental - Operating Leases (Copiers, equipment, etc.)

- 6291 - Consultant (Best Practices, Improvement)
- 6296 - Medical (i.e. labs, drug testing, therapists, dentist, Hospital, ambulance, LVN)
- 6299 - Misc Contracted Services (Items for personalization, judges, warranties, fingerprints, consulting)



FUND	FUNCTION	OBJECT	SUB OBJECT	LOCATION/ORG	PROGRAM INTENT	EDUCATIONAL CODE	PROJECT CODE
		6300 - 6499					
XXX	XX	XXXX	XX	XXX	XX	X	XX

6300 - Supplies & Materials	6400 - Other Operating Costs/ Travel
6311 - Gasoline & other Fuels	6411 - Travel & Registration - Employee
6315 - Supplies For Transportation	6412 - Travel & Registration - Students & Buses
6319 - M&O Supplies - Other	6419 - Travel & Registration - Non Employees
6321 - Textbooks	6429 - Insurance and Bonding Costs
6329 - Reading Materials	6439 - Election Costs
6339 - Testing Materials	6491 - Stat Req Public Notices
6341 - Food (CNP Only)	6492 - Royalties
6342 - Non Food (CNP Only)	6494 - Transportation Reclassified
6343 - Items for Sale	6495 - Membership Dues
6344 - USDA Commodities (CNP Only)	6499 - Misc Operating Costs (Awards, fees, food, plaques, ribbons, etc.)
6395 - Supplies - Items under \$500	
6396 - Technology - (incl. site licenses under \$500)	
6398 - Tech (incl. site licenses over \$500) inventoried	
6399 - General Supplies \$500 and over	



FUND	FUNCTION	OBJECT	SUB OBJECT	LOCATION/ORG	PROGRAM INTENT	EDUCATIONAL CODE	PROJECT CODE
		6500-7999					
XXX	XX	XXXX	XX	XXX	XX	X	XX

6500 - Debt Service	6600 - Capital Outlay- Land, Buildings & Equipment	7000 - Other Resources and Nonoperating Revenues
6511 - Bond Principal	6619 - Land Purchase & Improvements	7911 - Issuance of Bonds
6521 - Interest on Bonds	6629 - Building Facilities and Construction	7915 - Operating Transfers In
6599 - Other Debt Svc Fees	6631 - Vehicles >\$5000	7916 - Premium or Discount on Issuance
	6639 - Furniture, Equip, Software over \$5000	of Bonds
	6641 - Vehicles <\$5000	7949 - Other Resources



FUND	FUNCTION	OBJECT	SUB OBJECT	LOCATION/ORG	PROGRAM INTENT	EDUCATIONAL SPAN	PROJECT CODE
XXX	XX	XXXX	XX	XXX	XX	X	XX



00 - 50



FUND	FUNCTION	OBJECT	SUB OBJECT 00-50	LOCATION/ORG	PROGRAM INTENT	EDUCATIONAL SPAN	PROJECT CODE
XXX	XX	XXXX	XX	XXX	XX	X	XX
05	Custodians (Org 988)	22	Library	39	Music		
08	Special Education (Org 992)	23	PEIMS (Org 997)	40	Leadership Dev & Prof Learning		
12	Drama/OAP	24	Girls & Boys Misc. Athletics	43	Raise Up Texas (Org 041)		
13	Band	25	Bilingual	46	Even Start/Advocacy Outreach (Org 989)		
14	Transporation (Org 989)	26	CTE	48	State Comp Ed (SCE)		
15	Girl's Athletics	27	Emergency Expense	49	DAEP		
16	Boys Athletics	28	Assessment & Accountability				
17	Dance	29	Maintenance				
18	NJROTC	30	Gifted and Talented				
19	Cheerleading	31	Art				
20	UIL	32	Admin & Student Services				
21	Instructional Technology	33	Teaching & Learning				
		34	Organization Planning				
		36	Choir				



FUND	FUNCTION	OBJECT	SUB OBJECT	LOCATION/ORG	PROGRAM INTENT	EDUCATIONAL SPAN	PROJECT CODE
XXX	XX	XXXX	XX	XXX	XX	X	XX



001 - 999



FUND	FUNCTION	OBJECT	SUB OBJECT	LOCATION/ORG 001-999	PROGRAM INTENT	EDUCATIONAL SPAN	PROJECT CODE
XXX	XX	XXXX	XX	XXX	XX	X	XX

001	Elgin High School	699	Summer School	985	Fine Arts
003	Bootcamp	701	Superintendent	986	Athletics
004	Phoenix High School	702	School Board	987	Admin Annex (FBC Property)
041	Elgin Middle School	703	Tax Collections	988	Maintenance /Custodians
042	Elgin Intermediate School	743	Districtwide (461 only)	991	Warehouse
101	Booker T. Washington School	745	Records Management	992	Special Education
102	Elgin Elementary School	747	Communications	993	Child Development Center
103	Neidig Elementary School	749	Human Capital	994	Teaching & Learning
105	Harvest Ridge Elementary School	750	Business Office	995	Admin & Student Services
106	ES # 5	983	Safety, Security & Risk Mgmt	996	Technology
		984	Learning & Campus Support	997	PEIMS/Network Technology
				999	Districtwide (Unallocated)

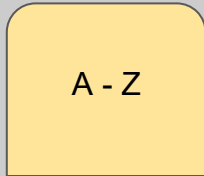


FUND	FUNCTION	OBJECT	SUB OBJECT	LOCATION/ORG	PROGRAM INTENT	EDUCATIONAL SPAN	PROJECT CODE
XXX	XX	XXXX	XX	XXX	XX	X	XX

11	Basic Educational Services			36	Early Education Allotment (PK-3)		
21	Gifted and Talented			37	Dyslexia		
22	Career and Technology			38	College, Career and Military Readiness (CCMR)		
23	Special Education			43	Dyslexia, SpEd Svs (IEP)		
24	State Comp Ed (SCE)			91	Athletics		
25	Bilingual & Special Language			99	Misc. Undistributed		
26	AEP-Non Discipline						
28	AEP - Discipline						
30	Title I, School-wide Related to SCE						
33	Pre-K SpEd						



FUND	FUNCTION	OBJECT	SUB OBJECT	LOCATION	PROGRAM INTENT	EDUCATIONAL SPAN	PROJECT CODE
XXX	XX	XXXX	XX	XXX	XX	XXX	XXXXX



FUND	FUNCTION	OBJECT	SUB OBJECT	LOCATION/ORG	PROGRAM INTENT	EDUCATIONAL SPAN	PROJECT CODE
XXX	XX	XXXX	XX	XXX	XX	X	XX
A Contracted Maint & Repair		I Facility Rental Expenses		Q		0-9 Undefined	
B Rental - Operating Leases		J Misc Contracted Services		R ReclassTransp			
C Capital Projects		K Utilities		S			
D Textbooks		L Insurance		T Campus Allocations			
E Band Rental		M Do Not Use		U Facilities Master Plan - 1			
F Band - Tech Computers		N District Debt Service		V Strategic Plan			
G Post UIL		O		W District Allocation			
H Misc Supplies		P State Prog (campus allocations)		X Do Not Use			
				Y FFE			
				Z One time urchase			



FUND	FUNCTION	OBJECT	SUB OBJECT	LOCATION/ORG	PROGRAM INTENT	EDUCATIONAL SPAN	PROJECT CODE
XXX	XX	XXXX	XX	XXX	XX	X	XX



FUND	FUNCTION	OBJECT	SUB OBJECT	LOCATION/ORG	PROGRAM INTENT	EDUCATIONAL SPAN	PROJECT CODE
XXX	XX	XXXX	XX	XXX	XX	X	XX

Utilities			AC ACT Testing			DY Dyslexia Grant	
80 Gas			AP AP Testing			EA EA	
81 Electric			AS All Sports Pass			EF Child Nutrition FB 18-19	
82 Water			AW AWARE TX Exp Consortium Grant			EH Title 1 - SIP Effective HS	
83 Sewer			BE Title 1, 1003 School Improvement Grant			EL Counseling Grant - Elem	
84 Garbage			BP Bond Project			EM Title 1 - SIP Effective MS	
85 Telephone			CB College Board SAT/PSAT Testing			FB CN FB Spend Down 15.16	
			CD			FS Farm to School	
			CJ Project Detail Description For CJ			GF Growth fund - 1 Yr Position	
			CN Child Nutrition Spend Down			GY Project Detail Descr for GY	
			CP Canopy Project			HH Health & Human Services Stimulus	
			CV Covid Virus				
			DL CDL Stipend 23-24 Only				





Object - Detailed



A -Cof

Cop - E

F - K

L - N

O - Repa

Repo - T

U - Z

Object - Detailed : A-C

A			
A/C Parts	6319	Bus for field trips – See Travel	
A/V Media	6396	Bus – Charter – See Travel	
Advertising	6499	C	
Attorney Fees/Legal Services	6211	Cables	6396
Audit Services	6212	Calculators	6395
		Camcorders/cameras - Digital	6398
Awards - Customized	6499	Car Rental	6269
Awards – Non Customized	6499	Catering – Delivered – Non Child Nutrition (CN)	6499
B		Catering Served – Non CN – See Contracted Services	
		Catering –Child Nutrition.	6499
Band Uniforms - Customized	6299	Candy – Student Treats	6499
Batteries	6395	Choir Uniforms - Customized	6299
Books or Electronic - Library	6329	Classroom supplies	6395
Book Fairs - Fundraising	6499	Clay	6395
Book Fairs - Campus Consumption	6329	Coffee Service	6499
Building - Architect Fees	6219		
Building – Construction	6629		



Object - Detailed : C - E

Copy Machine Lease	6269	E	
Clinic Supplies	6395	Education Service Center Services	6239
Computer Per Unit < \$5,000	6398	Election Costs	6439
Computer Per Unit > \$5,000	6699	Encyclopedias-Library	6329
Computer Drops	6299	Engraving	6299
Computer Software	6396	Entry Fee's – See Fees	
Computer Supplies	6396	Envelopes - Customized	6299
Contracted Services	6299	Equipment < \$5,000	6399
Copy Paper	6395	Equipment > \$5,000	6639
D		Equipment-Photographic	6399
Dictionaries	6329	Equipment Repairs	6249
Digital Camera	6398	External Drives	6398
Digital Recorder	6398		
DJ/Disk Jockey – See Contracted Services			
Document Camera (Elmo)	6398		
Dues (TASA, TEPSA, etc)	6495		
DVDs	6396		
DVD Player	6398		



Object - Detailed : F - K

F		G	
Fees	6499	Gasoline for vehicles, equipment	6311
Fees-UIL	6499	Glue	6395
Fees-Tournament entry for students	6412	Grade - Lesson Plan Books	6395
Field Trip-Yellow bus	6412	H	
Field Trip Admission Fees	6412	Headsets	6396
First Aid Supplies	6395	Hotel charges—See Travel for all	
Flash Drive	6396	I	
Food for Instructional purposes	6395	Ink cartridges	6396
Food-Refreshments	6499	Instructional Supplies	6395
Form; Pre-packaged	6395	Insurance and Bonding costs	7912
Form; Customized	6299	J	
Furniture	6399	Judging Fees—See Contracted Services	
Furniture & Equip >\$5000 per unit	6639	K	
		Keyboards	6396



Object - Detailed : L - N

L		Misc Contracted Services—see contracted services	
Laminator Supplies	6395	Music/Band Equipment < \$5,000	6399
Laptop Cart	6399	Music/Band Equipment > \$5000	6639
Laptop Computers—See Computers		Maintenance Supplies: Building	6316
Legal Fees	6211	Maintenance Supplies: Electrical	6319
Lesson Plan Books	6395	Maintenance Supplies: Fuel/Gasoline	6311
Library Books	6329	Maintenance Supplies: Grounds	6319
Library Supplies	6395	Maintenance Supplies: Mechanical	6319
License, Site - See NOTES	6396	Maintenance Supplies: Plumbing	6319
Lobbying	6214	Maintenance Supplies: Vehicle Equipment	6318
M		Monitors (computer)	6398
Magazine Subscription—see Periodicals			
Maintenance-repairs	6249	N	
Marker Boards—see whiteboards		Newspaper Ads—Legal—Stat Req	6491
Meals (see travel)		Newspaper Ads—Legal	6499
Membership Dues	6495	Newspaper Subscription—See Periodicals	
Mileage (see travel)		Notary Renewal	6499



Object - Detailed : O - R

O		Printing (All; In house or out)	6299
Office Supplies	6395	Projector-document cameras	6398
Officials - See Contracted Services		Projector installation-PARTS only	6396
Online Subscriptions	6396	Projector Installation - See contracted services	
Overhead Projector	6398	Puppeteer—See Contracted Services	
P		Q	
Paper	6395	R	
PC's—See Computers		Recorder - Digital	6396
Pencils	6395	Referee Fees - See Contracted Services	
Pens	6395	Reference Books	6329
Periodicals	6329	Refreshments	6499
Phone/Fax Drops	6299	Region Service Center—See Educational SC's	
Photographic Supplies	6395	Registration; Conference	6411
Photography by a non district professional—See Contracted Services		Rentals - All	6269
Postage	6395	Repair - Computer	6398
Power Strips	6396	Repair - Copy Machine	6249
Printer Cartridges	6396		
Printer Price Per Unit > \$5,000	6639		



Object - Detailed : R - T

		Stapler/Staples	6395
Royalties—See Licensing		Storyteller—See Contracted Services	
Rubber stamps/ Self Inking Stamps	6395	Student Tuition, public schools	6223
S			
Scan Cards	6395	Subscriptions—Online—See Licensing	
Scanner	6398	Subscriptions– Printed—see periodicals	6329
Scorekeeper Services– See Contracted Services		Surge Protectors	6396
Scripts (for plays etc)	6329	T	
Security Services—See Contracted Services	6299	Tax & Appraisal & Collection	6213
Server for Technology <\$5,000	6398	Televisions	6398
Server for Technology >\$5,000	6639	Testing Forms	6399
Sheet Music	6395	Testing Materials (use w/ funct 31 only)	6339
Site Licenses	6396	Textbooks	6321
Software	6396	Thesaurus	6329
Software for student testing purposes	31-6339	Toner	6396
Speaker/Presenter—See Contracted Services		Training by non employee (W-9 Req'd)	6299
		PLEASE SEE TRAVEL PAGE	



Object - Detailed : U - Z

U		W	
Uniforms/Staff—Rental	6269	Water Service	6299
Uniforms/Co-Curricular - Personalized	6299	Workbooks	6395
		X	
		Y	
		Z	
V			
Vehicles, Purchase of (over \$5000)	6631		
Vehicles, Purchase of (under \$5000)	6641		
Videos - Library	6329		
Visiting Authors—See contracted Services			



TRAVEL

Travel Expenses are subject to the travel guidelines which are available on the website. They may include:

Registration

Airfare

Mileage

Taxi

Rental Car

Meal allowances

Tips

Please read the travel guidelines carefully. There is also a travel checklist to assist you. Overnight travel for staff development for all staff, requires advance approval by principals and directors.

Overnight Student travel not related to athletics must be approved by superintendent.

Explanation of Travel codes - next page....



TRAVEL

Travel - Auto Rental from company	6269	Travel:	
Travel - Board Members	6419	Student, including meals and expenses	6412
Travel - Chaperones	6419	Staff and Students, i.e. Field Trip or competition, including meals and expenses	6412
Travel - Employee airfare	6411	Staff, no student, including meals and expenses	6411
Travel - Employee Hotel	6411	Board, including meals and expenses	6419
Travel-Employee mileage	6411	Non-employee, including meals and expenses	6419
Travel - Meals-employee	6411	Charter Bus—Students	6412
Travel - Conference Reg-employee	6411	Yellow Bus	6412
Travel - Taxi-employee	6411	Car Rental, Employee	6269
Travel (Students meals & hotels)	6412		
Travel-Cost of yellow buses Travel-	6494		
Non-employees	6419		

