# Castleberry ISD

# Budget Resource Manual



Reference: TEA-Resource Guide
http://www.tea.state.tx.us/

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**Reference: Texas Education Agency- Resource Guide**


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# FUNCTION CODES

## *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.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

| Function 11 - Costs to Include: | Function 11 - Costs to Exclude (with Correct Function): |
|---|---|
| • Salaries and related expenditures /expenses associated with:<br><br>• Classroom teachers<br><br>• Teacher aides<br><br>• Classroom assistants<br><br>• Graders<br><br>• Staff working in the classroom on a dedicated basis<br><br>• Adult basic education teachers<br><br>• Substitute teachers (except for substitute teachers employed when teachers are attending staff development or in-service training, who are to be charged to Function 13)<br><br>• Teachers that deliver instruction by television, satellite, etc.<br><br>• TI-IN services provided by education service centers<br><br>• Classes taught to students by education service centers | • Salaries and related expenditures/ expenses associated with:<br><br>• Substitute teachers for teachers attending in-service training or staff development (Function 13)<br><br>• Curriculum development (Function 13)<br><br>• Supplies and services for upkeep and maintenance of buildings and grounds, including utilities (Function 51)<br><br>• School leadership costs such as principals, assistant principals and their staffs (Function 23)<br><br>• Salaries or salary supplements related to department heads (Function 13), curriculum writers (Function 13), program directors (Function 21)<br><br>• Tuition for students attending classes in another school district because the resident school district does not offer certain grade levels (Function 99)<br><br>• Purchase of Weighted ADA (WADA) from either the state or other school districts according to Chapter 41 of the Texas Education Code (Function 91)<br><br>• Testing materials for standardized tests (Function |

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|---|---|
| • Special education instructional services, including speech, occupational and physical therapy<br><br>• Upkeep and repairs to instructional materials and equipment in the classroom<br><br>• Instruction in health<br><br>• Field trips<br><br>• Band instruments purchased by the school district or donated by band boosters or other groups<br><br>• Instructional computer labs, staff, supplies, etc.<br><br>• Testing materials for tests developed and administered by teachers<br><br>• 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<br><br>• Instructional supplies including but not limited to classroom supplies, grade books, grade book software, report cards, student handbooks and related costs<br><br>• Insurance for driver's education vehicles<br><br>• Graduation expenditures/expenses<br><br>• Pre/post employment physicals or drug testing for personnel classified in this function<br><br>• Purchase of vehicles for instructional purposes, including driver education | 31)<br><br>• Band Uniforms (Function 36)<br><br>• Insurance on band instruments (Function 51)<br><br>• Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36) |

## *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.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

| 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:<br><br>• Encyclopedias and other reference books in the |

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| • Librarians<br><br>• Library aides and assistants<br><br>• Media or resource center personnel who work in an audiovisual center, television studio or related work-study areas<br><br>• Selecting, preparing, cataloging and circulating books and other printed materials<br><br>• Planning the use of the library by students, teachers and other members of the instructional staff<br><br>• Building individuals ability in their use of library books and materials<br><br>• Selecting, preparing, maintaining and making available to members of the instructional staff equipment, films filmstrips, transparencies, tapes, TV programs, software, CD-ROMs and similar materials<br><br>• Planning, programming, writing and presenting educational programs or segments of programs by closed circuit or broadcast television<br><br>• Studio crews that record educational programs or segments of programs by closed circuit or broadcast television, including those for TI-IN<br><br>• Library books, films, video cassettes, CD ROM disks, and other media that are maintained by a resource center or library<br><br>• Supplies for binding and repairing books or other media contained in the resource center<br><br>• Upkeep and repairs to media, library and resource center materials and equipment<br><br>• Media and Living Science services provided by an education service center<br><br>• Pre/post employment physicals or drug testing for personnel classified in this function<br><br>• Purchase of vehicles for instructional resources and media purposes | classroom (Function 11)<br><br>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)<br><br>• Textbooks (Function 11)<br><br>• Teaching supplies used in the classroom (Function 11)<br><br>• Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)<br><br>• Substitute pay for instructional and library staff attending staff development or in-service training (Function 13)<br><br>• Technology coordinator for instructional networks (Function 13)<br><br>• Network manager for instructional networks (Function 53) |

## *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 inservice 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.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

| Function 13 - Costs to Include: | Function 13 - Costs to Exclude (with Correct Function): |
|---|---|
| • Staff that research and develop innovative, new or modified instruction<br><br>• Fees for outside consultants conducting in-service training or staff development for instructional and instructional related staff<br><br>• Staff who prepare and/or conduct in-service training or staff development for instructional and instructional related staff<br><br>• Travel and subsistence for instructional and instructional related staff to attend in-service or staff development meetings<br><br>• Substitute pay for instructional staff attending staff development or in-service training<br><br>• Tuition and fees paid by the school for instructional staff to attend college for additional hours of credit<br><br>• Supplies, materials and equipment for curriculum development or in-service training<br><br>• Upkeep and repairs to equipment used for curriculum development or in-service training<br><br>• Paid sabbatical leaves for instructional staff<br><br>• Staff development or in-service training provided by an education service center<br><br>• Curriculum coordinator (not responsible for supervising instructional staff)<br><br>• Subject area or grade level department heads and related support staff | • Salaries of instructional staff when attending in-service training or staff development (Function 11 or 12, as applicable)<br><br>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)<br><br>• In-service training or staff development for staff that are not classified in functions 11, 12 or 13 (use appropriate function)<br><br>• Assistant/Deputy Superintendent(s) for Instruction (Function 21)<br><br>• Instructional supervisors (Function 21)<br><br>• 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) |

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| • Assistant/Deputy Superintendent(s) for Curriculum<br><br>• Pre/post employment physicals or drug testing for personnel classified in this function<br><br>• Technology coordinator for instructional networks<br><br>• 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.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

| **Function 21 - Costs to Include:** | **Function 21 - Costs to Exclude (with Correct Function):** |
|---|---|
| • Instructional supervisors<br><br>• Special population or educational program coordinators or directors (Chapter 1, Special Education, Career and Technology Education, etc.) and related support staff<br><br>• Upkeep and repairs to materials and equipment related to instructional leadership<br><br>• Assistant/Deputy Superintendent(s) for Instruction<br><br>• Pre/post employment physicals or drug testing for personnel classified in this function<br><br>• Purchase of vehicles for instructional leadership purposes | • Principals, assistant principals and related staff (Function 23)<br><br>• Staff members who perform accounting, personnel, or other administrative functions (Function 41)<br><br>• Staff development and in-service training personnel (Function 13)<br><br>• Assistant/Deputy Superintendent(s) for Curriculum (Function 13)<br><br>• Curriculum coordinator not responsible for supervising instructional staff (Function 13)<br><br>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)<br><br>• Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36) |

## *R 23 School Leadership*

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

- Supervise all operations of the campus

• Evaluate staff members of the campus

• Assign duties to staff members maintaining the records of the students on the campus

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

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

## *R 31 Guidance, Counseling and Evaluation Services*

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

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

| Function 31 - Costs to Include: | Function 31 - Costs to Exclude (with Correct Function): |
|---|---|
| • Counselors and related staff, including career and technology or occupational counselors | • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities |

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| • Staff evaluate student performance using assessment instruments<br><br>• Mental health screening<br><br>• Psychologists<br><br>• Psychiatrists<br><br>• Diagnosticians<br><br>• Assistant/Deputy Superintendent(s) for Guidance and Counseling<br><br>• Student appraisal services<br><br>• Maintaining information on home and family background, standardized test results and school performance<br><br>• Maintaining information on course of study for each student<br><br>• Placement services<br><br>• Testing materials for standardized tests<br><br>• Contracted testing services for standardized tests<br><br>• Student/parent counseling<br><br>• Upkeep and repairs to equipment related to guidance and counseling services<br><br>• Purchase of vehicles for guidance and counseling personnel<br><br>• Supplies for guidance, counseling and evaluation services<br><br>• Pre/post employment physicals or drug testing for personnel classified in this function | (Function 51)<br><br>• Costs for providing physical health services to students (Function 33)<br><br>• 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.)

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

| Function 32 - Costs to Include: | Function 32 - Costs to Exclude (with Correct Function): |
|---|---|
| • Truant/attendance officers<br><br>• Personnel transferring migrant student records<br><br>• Social workers<br><br>• Assistant/Deputy Superintendent(s) for Social Services<br><br>• Purchase of vehicles for social work services<br><br>• Upkeep and repairs to materials and equipment related to social work services<br><br>• Supplies for social work services<br><br>• Pre/post employment physicals or drug testing for personnel classified in this function | • Staff that record and compile student attendance -- e.g., attendance databases (Function 23)<br><br>• Staff that record and compile superintendent's report on attendance (Function 41)<br><br>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)<br><br>• Parent education/involvement liaison or coordinator (Function 61)<br><br>• Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36) |

## *R 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 students or provide health services for the well-being of the students<br><br>• Contracted medical services including doctor visits, dental visits, vision services and nurses services<br><br>• Staff and student inoculations<br><br>• Medical and health supplies for the use of students to assist in health care<br><br>• Medicaid administrative expenditures | • Medical and health supplies to be used for athletics (Function 36, Program Intent Code 91)<br><br>• Instruction in health (Function 11)<br><br>• Speech, health, physical and occupational therapy to assist special education students in the learning process (Function 11)<br><br>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)<br><br>• Pre/post employment physicals or drug testing for personnel classified in other functions (charge to |

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|---|---|
| • Student physical health screening and referral<br><br>• Upkeep and repairs to materials and equipment related to health services<br><br>• Pre/post employment physicals or drug testing for personnel classified in this function<br><br>• Industrial nurses<br><br>• Purchase of vehicles for health services | appropriate function)<br><br>• Medical and health supplies to be used for athletics (Function 36)<br><br>• Physical examinations for purposes of athletics (Function 36) |

## *R 34 Student (Pupil) Transportation*

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

Expenditures/expenses for regular bus routes to and from school are to be recorded using Program Intent Code 99 (Undistributed), and Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

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

| **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 Technology, etc. Include the appropriate program intent code when applicable<br><br>• Transportation supervisors, directors, bus drivers and bus maintenance personnel<br><br>• Fuel, tires, etc. for buses<br><br>• Contracted repair of buses<br><br>• Bus driver training and certification<br><br>• Fleet insurance for buses<br><br>• Bonding expenditures/expenses for bus drivers<br><br>• Assistant/Deputy Superintendent(s) for Transportation<br><br>• Pre/post employment physicals or drug testing for personnel classified in this function<br><br>• Initial purchase of school buses | • Field trips (Function 11)<br><br>• Student organization trips -- e.g., FFA, National Honor Society (Function 36)<br><br>• 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)<br><br>• Financing costs -- e.g. principal and interest for acquisition of buses (Function 71)<br><br>• Principal and interest on school bus loans/capital leases (Function 71)<br><br>• 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.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

| Function 35 - Costs to Include: | Function 35 - Costs to Exclude (with Correct Function): |
|---|---|
| • Food service supervisors or directors and related staff<br><br>• Cooks<br><br>• Snack bar staff<br><br>• Food purchases<br><br>• Non-food purchases such as plates, silverware, napkins, etc. essential to providing food services to students<br><br>• Commodities<br><br>• Purchase of vehicles and other transportation costs for the purpose of transporting food from central locations to satellite locations<br><br>• Purchase of food service equipment (Contact Division of School Lunches at TEA for clarification regarding equipment that is eligible under the food service program)<br><br>• Pre/post employment physicals or drug testing for personnel classified in this function | • Food purchases to instruct students on food preparation (Function 11)<br><br>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)<br><br>• Concession stands at athletic events (Function 36)<br><br>• Snacks, food and drinks for resale in an activity fund (Function 36) |

## *R 36 Extracurricular Activities*

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

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

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

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)<br><br>• Athletic Directors/assistants and trainers (use Program Intent Code 91)<br><br>• Expenditures/expenses for insurance to cover student injuries that take place while participating in athletics (use Program Intent Code 91)<br><br>• Physical examinations for purposes of athletics (use Program Intent Code 91)<br><br>• Medical and health supplies to be used for athletics (use Program Intent Code 91)<br><br>• Athletic supplies and equipment, including, uniforms, etc. (use Program Intent Code 91)<br><br>• Game officials (use Program Intent Code 91)<br><br>• Travel for coaches, trainers, sponsors, and students including meals and lodging (use Program Intent Code 91)<br><br>• Travel for band director, sponsors of debate, science competition, etc. and students including meals and lodging for student competition and extracurricular activities (use Program Intent Code 99)<br><br>• Membership fees and dues for coaches (use Program Intent Code 91 )<br><br>• Gatekeepers, timers, scorekeepers at athletic events (use Program Intent 91)<br><br>• Additional costs associated with serving as band directors, sponsors for UIL speech, debate, science competition, etc., class sponsors, student organization sponsors -- e.g., Future Farmers of America, National Honor Society, etc. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (use Program Intent Code 99) | • 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)<br><br>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)<br><br>• Property insurance for band uniforms, instruments and other equipment (Function 51)<br><br>• Band instruments purchased by the school district or donated by band boosters or other groups (Function 11)<br><br>• Security for co curricular/ extracurricular events (Function 52)<br><br>• Property insurance for athletic uniforms and equipment (Function 51) |

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| • Band uniforms (use Program Intent Code 99)<br><br>• Items (food, drinks, pencils, pens, paper, etc.) for resale in an activity fund (use Program Intent Code 99)<br><br>• Pre/post employment physicals or drug testing for personnel classified in this function<br><br>• Purchase of vehicles for co curricular/extracurricular purposes | |

## *R 4l 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<br><br>• Salary of chief officer of the school district -- e.g., superintendent while performing administrative duties directly related to the superintendency<br><br>• Other salaries and expenditures/expenses related to the office of the superintendent<br><br>• Salaries and expenditures/expenses related to budgeting, accounting and fiscal affairs, including payroll and internal auditing expenditures/expenses, property accounting (capital assets), inventory and purchasing<br><br>• Salaries and expenditures/expenses related to human resources (personnel services)<br><br>• Salaries and expenditures/expenses related to tax office services for the school district<br><br>• Salaries and expenditures/expenses related to textbook custodian<br><br>• Salaries and expenditures/expenses related to support services for aggregating attendance reports to superintendent's report<br><br>• Salaries and/or other expenditures/expenses associated | • Portion of superintendent's salary associated with other duties such as instruction, campus leadership and support services (charge to appropriate function)<br><br>• Incremental costs of tax collection due to purchase of Weighted Average Daily Attendance (WADA) from either the state or other school districts (Function 92)<br><br>• Building and property insurance (Function 51)<br><br>• Supplies and services for upkeep and maintenance for buildings and grounds,<br><br>including utilities<br>(Function 51)<br><br>• Salaries and expenditures/expenses related to a warehouse operation (Function 51)<br><br>• Salaries and expenditures/ expenses related to personal computer networks, minicomputers and mainframes that include student and general administrative software and serve multiple functions (Function 53)<br><br>• Management Information Services (MIS) directors (Function 53) |

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| with legal and risk management issues<br><br>• Stand alone or networked computers used primarily by Function 41 personnel for administrative purposes<br><br>• Salaries and expenditures/expenses associated with planning and research<br><br>• Salaries and expenditures/expenses associated with community/public relations<br><br>• Vehicles (including acquisition, maintenance and supplies) used for administrative personnel<br><br>• Expenditures/expenses for bonding administrative personnel<br><br>• Costs associated with records management<br><br>• insurance for administrative automobiles<br><br>• Purchase of vehicles for administrative staff<br><br>Liability insurance for board of trustees and administrative personnel<br>• Design of district improvement plan<br><br>• Pre/post employment physicals or drug testing for personnel classified in this function | • Delinquent tax attorney fees (use liability object code account 2110, Accounts Payable) |

**50 Support Services - Non-Student Based - Support Services (New title effective September 1, 2005)**

## *R 51 Plant Maintenance and Operations*

**Facilities Maintenance and Operations (New title effective September 1, 2005)**

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 plant and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

| Function 51 - Costs to Include: | Function 51 - Costs to Exclude (with Correct Function): |
|---|---|
| • Salaries and other expenditures/expenses for custodian services<br><br>• Salaries and other expenditures/expenses for building and appliance maintenance | • Acquisition or purchase of land and/or buildings (Function 81)<br><br>• Remodeling or construction of buildings (Function 81) |

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|---|---|
| • Salaries and other expenditures/expenses for property/casualty insurance<br><br>• Supervisors, Directors, Assistant/Deputy Superintendents for plant maintenance and operation<br><br>• Premiums for blanket casualty insurance for physical plant, including food service operations<br><br>• Property insurance for band instruments, uniforms and other equipment<br><br>• Property insurance for athletic uniforms and other athletic equipment<br><br>• Acquisition of supplies and contracted maintenance for vehicles used for plant maintenance and operation, including food service operations<br><br>• Utilities for the entire school district, including food service operations<br><br>• Salaries and expenditures/expenses related to a warehouse operation<br><br>• Pre/post employment physicals or drug testing for personnel classified in this function<br><br>• Security systems that are part of a smoke detector system<br><br>• Vehicles purchased for plant maintenance and operation | • Major improvement to sites (Function 81)<br><br>• Initial installation or extension of service systems or other equipment (Function 81)<br><br>• 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.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

| Function 52 - Costs to Include: | Function 52 - Costs to Exclude (with Correct Function): |
|---|---|
| • Security guards<br><br>• Hall monitors for security purposes<br><br>• School bus security monitors<br><br>• School crossing guards | • Security systems that are part of a smoke detector system (Function 51)<br><br>• Truant officers (Function 32)<br><br>• Social workers (Function 32)<br><br>• Parent education/involvement liaison or |

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| • Campus police<br><br>• Security at school-sponsored events, including co curricular/extracurricular events<br><br>• Hand-held communication devices<br><br>• Security vehicles and communication devices for personal assigned to this functional area<br><br>• Supplies, equipment and contracted services for the safekeeping of students and staff, including metal detectors, drug dogs, surveillance devices, etc.<br><br>• Pre/post employment physicals or drug testing for personnel classified in this function | coordinator (Function 61)<br><br>• 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, and servers and networked or stand alone microcomputers that provide services to multiple functions are to be recorded here.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

For data processing expenditures associated with business office functions such as accounting and payroll, Organization Code 750 is to be used.

| **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<br><br>• Network managers for non-instructional computer networks<br><br>• Salaries and expenditures/expenses (including hardware/ software maintenance) for minicomputers that include student and general administrative software and serve multiple functions<br><br>• Salaries and expenditures/expenses (including hardware/ software development and maintenance) for mainframe computers that include student and general | • Stand alone or networked computers used by a specific functional area (Charge to appropriate function)<br><br>• Instructional computer networks, software, licensing fees, maintenance, and instructional computer lab teacher (Function 11)<br><br>• Instructional Technology Coordinator (Function 13)<br><br>• Webmaster in instructional setting (Function 11)<br><br>• Library system software/license including stand alone and networked applications (Function 12) |

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|---|---|
| administrative software and serve multiple functions<br><br>• Management Information Services (MIS) directors<br><br>• Salaries and expenditures/expenses for webmaster (excluding costs attributable to instructional settings)<br><br>• Salaries and expenditures/expenses for technology network, data, or system security (excluding costs attributable to instructional settings)<br><br>• Salaries and expenditures/expenses information technology developer, programmer, tester, or systems analyst (excluding costs attributable to instructional settings)<br><br>• Network manager for instructional networks<br><br>• Pre/post employment physicals or drug testing for personnel classified in this function | • 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.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

| 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<br><br>• Parenting programs<br><br>• Parental involvement programs<br><br>• Parent education/involvement liaison or coordinator<br><br>• Parental and education services to adults other than adult basic education<br><br>• Salaries and related expenditures for child care for teen parents attending school<br><br>• Staff for child care for teachers or working parents | • Upkeep and maintenance for buildings and grounds (Function 51)<br><br>• Summer feeding program (Function 35)<br><br>• After hours tutorial and enrichment (Function 11)<br><br>• Adult basic education (Function 11) |

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|---|---|
| • Baby-sitting after hours and after school daycare<br><br>• Salaries and related expenditures for amnesty programs<br><br>• Salaries and related expenditures for civic centers<br><br>• Salaries and related expenditures for public health programs<br><br>• Salaries and related expenditures for conducting meetings with parental advisory committees<br><br>• Pre/post employment physicals or drug testing for personnel classified in this function | |

## *R 71 Debt Service*

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

For this function the school district is to use Program Intent Code 99 (Undistributed), and Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

| Function 71 - Costs to Include: | Function 71 - Costs to Exclude (with Correct Function): |
|---|---|
| • Bond principal<br><br>• Interest on bonds<br><br>• Capital lease principal<br><br>• Capital lease purchase interest<br><br>• Principal on long-term debt<br><br>• Interest on long-term debt<br><br>• Interest on short term notes<br><br>• Principal on school bus loans (that exceed one year in duration)<br><br>• 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)<br><br>• Acquisition or purchase of land and/or buildings financed with debt (Function 81) |

## *R 81 Facilities Acquisition and Construction*

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

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

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

## *R 91 Contracted Instructional Services Between Public Schools*

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

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

Costs for contractual arrangements under Subchapter E, Chapter 41, are recorded under this function code only if the agreement is to pay for services managed and administered by another school district receiving payments under Subchapter E, Chapter 41, TEC. This function is to be used exclusively for the purchase of Weighted Average Daily Attendance (WADA) from either the state or other school districts. This function code is also used to account for all incremental costs associated with this activity.

For this functions, the school district is to use Program Intent Code 99 (Undistributed) and Organization Code 999 (Undistributed).

| Function 91 - Costs to Include: | Function 91 - Costs to Exclude (with Correct Function): |
|---|---|
| • Purchase of WADA from other school districts<br><br>• Purchase of WADA from the state | • Tuition paid by the school district for students to attend college during the regular school day (Function 11)<br><br>• 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 99) |

## *R92 Increment Costs Associated with Chapter 41, Texas Education Code, Purchase or Sale of WADA*

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

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocation costs that are not mandatory.

For this function the school district is to use Program Intent Code 99 (Undistributed) and Organization Code 999 (Undistributed).

| Function 92- Costs to Include: | Function 92- Costs to Exclude (with Correct Function): |
|---|---|
| • Salaries and expenditures related to the cost of collection excess taxes to purchase of WADA<br>• Salaries and expenditures related to the cost of legal fees or elections expenses incurred to purchase WADA | • Normal tax collection costs of the school district (Function 41)<br>• Normal legal and election costs of the school district (Function 41)<br>• Delinquent tax attorney fees (use liability object account code 2110, Accounts Payable) |

## *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.

The appropriate program intent code should be used for these expenditures. Use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

| **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)<br><br>• 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 94 Payments to Other School Districts under the Public Education Grant Program (Deleted Effective September 1, 2004)*

## *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.

The appropriate program intent code should be used for these expenditures. **Use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).**

| **Function 95 - Costs to Include:** | **Function 95 - Costs to Exclude (with Correct Function):** |
|---|---|
| • Payments from school districts in which a student resides to a Juvenile Justice Alternative Education Program (Use Expenditure Object Code 6223) | • No other expenditures are allowed in this function |

### *R 97 Payments to Tax Increment Fund*

This function code is used for expenditures that are for the purpose of providing financial resources paid into a tax increment fund under Chapter 311, Tax Code. The revenues are recorded under fund 199, Object 5746. The expenditures are recorded under fund 199, Object 6499.

The appropriate program intent code should be used for these expenditures. Use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

| Function 97- Costs to Include: | Function 97 – Costs to Exclude (with Correct Function): |
|---|---|
| • Payments into a tax increment fund under Chapter 311, Tax Code (Use expenditure object code 6499) | • No other expenditures are allowed in this function |

### *R 99 Other Intergovernmental Charges*

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

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

| **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)<br><br>• 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 school day (Function 11)<br><br>• 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)<br><br>• Fees, associated travel, and other related costs for the appraisal of property and the collection of taxes when no other government entities are involved(Function 41) |

# FUNCTION/OBJECT MATRIX

# 6000 EXPENDITURES

## *R* 6112 Salaries or Wages for Substitute Teachers

## 6113-6115 Reserved for Future State Definition

## 6116-6118 Salaries or Wages for Teachers and Other Professional Personnel - Locally Defined (Convert to Object Code 6119 for PEIMS)

## *R* 6117- Salaries or Wages – Part-time Hourly Employees

## *R* 6118- Salaries or Wages – Extra Duty Pay for Teachers

**ℛ6119 Salaries or Wages - Teachers and Other Professional Personnel**

**ℛ6120 Support Personnel**

**ℛ6121 Extra Duty Pay/Overtime - Support Personnel**

**ℛ6122 Salaries or Wages for Substitute Support Personnel**

**6123-6124 Reserved for Future State Definition**

**6125-6128 Salaries or Wages for Support Personnel - Locally Defined (Convert to Object Code 6129 for PEIMS)**

**ℛ6129 Salaries or Wages for Support Personnel**

**ℛ6131 Contract Buyouts**

**ℛ6132 TRS Supplemental Compensation Under Article 3.50-8, Insurance Code**

**6133 Reserved for Future State Definition**

**6134-6138 Employee Allowances - Locally Defined (Convert to Object Code 6139 for PEIMS)**

**ℛ6139 Employee Allowances**

**6140 Employee Benefits**

**ℛ6141 Social Security/Medicare**

**ℛ6142 Group Health and Life Insurance**

**ℛ6143 Workers' Compensation**

**ℛ6144 Teacher Retirement/TRS Care - On-Behalf Payments**

**ℛ6145 Unemployment Compensation**

**ℛ6146 Teacher Retirement/TRS Care**

**6147 Reserved for Future State Definition**

**6148 Employee Benefits - Locally Defined (Convert to Object Code 6149 for PEIMS)**

**ℛ6149 Employee Benefits**

**6150-6190 Reserved for Future State Definition**

**6200 PROFESSIONAL CONTRACTED SERVICES**

**ℛ6210 Professional Services**

**ℛ6211 Legal Services**

**ℛ6212 Audit Services**

**ℛ6213 Tax Appraisal and Collection**

**ℛ6214 Lobbying**

**ℛ6215 Reserved for Future State Definition**

**6216-6218 Professional Services - Locally Defined (Convert to Object Code 6219 for PEIMS)**

**ℛ6219 Professional Services**

**6220 Tuition and Transfer Payments**

**ℛ6221 Staff Tuition and Related Fees - Higher Education**

**ℛ6222 Student Tuition - Public Schools**

**ℛ6223 Student Tuition - Other than Public Schools**

**ℛ6224 Student Attendance Credits**

**6225-6226 Reserved for Future State Definition**

**6227-6228 Tuition - Locally Defined (Convert to Object Code 6229 for PEIMS)**

**ℛ6229 Tuition and Transfer Payments**

**6230 Education Service Center Services**

**6231-6233 Reserved for Future State Definition**

**6234-6238 Education Service Center Services - Locally Defined (Convert to Object Code 6239 for PEIMS)**

**ℛ 6239 Education Service Center Services**

**6240 Contracted Maintenance and Repair Services**

**6241-6243 Reserved for Future State Definition**

**6244-6248 Contracted Maintenance and Repair - Locally Defined (Convert to Object Code 6249 for PEIMS)**

**ℛ 6249 Contracted Maintenance and Repair**

**6250 Utilities**

**6251-6254 Reserved for Future State Definition**

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

**ℛ 6259 Utilities**

**6260 Rentals - Operating Leases**

**6261-6263 Reserved for Future State Definition**

**6264-6268 Rentals - Operating Leases - Locally Defined (Convert to Object Code 6269 for PEIMS)**

**ℛ 6269 Rentals - Operating Leases**

**6270-6289 Reserved for Future State Definition**

**6290 Miscellaneous Contracted Services**

**ℛ 6291 Consulting Services (Effective fiscal year 2008/2009)**

**6292-6293 Reserved for Future State Definition**

**6294-6298 Miscellaneous Contracted Services – Locally Defined (Convert to Object Code 6299 for PEIMS)**

**ℛ 6299 Miscellaneous Contracted Services**

**6300 SUPPLIES AND MATERIALS**

**6310 Supplies and Materials for Maintenance and/or Operations**

**ℛ 6311 Gasoline and Other Fuels for Vehicles (Including Buses)**

**6312-6314 Reserved for Future State Definition**

**6315-6318 Supplies for Maintenance and/or Operations - Locally Defined (Convert to Object Code 6319 for PEIMS)**

**ℛ 6319 Supplies for Maintenance and/or Operations**

**6320 Textbooks and Other Reading Materials**

**ℛ 6321 Textbooks**

**6322-6324 Reserved for Future State Definition**

**6325-6328 Reading Materials - Locally Defined (Convert to Object Code 6329 for PEIMS)**

**ℛ 6329 Reading Materials**

**6330 Testing Materials**

**6331-6333 Reserved for Future State Definition**

**6334-6338 Testing Materials - Locally Defined (Convert to Object Code 6339 for PEIMS)**

**ℛ 6339 Testing Materials**

**6340 Food Service and Other Resale Items**

**ℛ 6341 Food**

**ℛ 6342 Non-Food**

**ℛ 6343 Items for Sale**

**ℛ 6344 USDA Commodities**

**6345-6347 Reserved for Future State Definition**

**6348 Food Supplies - Locally Defined (Convert to Object Code 6349 for PEIMS)**

**ℛ 6349 Food Service Supplies**

**6350-6380 Reserved for Future State Definition**

**6390 Supplies and Materials- General**

**6391-6394 Reserved for Future State Definition**

**6395-6398 Supplies and Materials - Locally Defined (Convert to Object Code 6399 for PEIMS)**

**ℛ 6399 General Supplies**

**6400 OTHER OPERATING COSTS**

**6410 Travel, Subsistence and Stipends**

**ℛ 6411 Travel and Subsistence - Employee Only**

**ℛ 6412 Travel and Subsistence - Students**

**ℛ 6413 Stipends - Non-Employees**

**6414-6416 Reserved for Future State Definition**

**6417-6418 Travel and Subsistence - Locally Defined (Convert to Object Code 6419 for PEIMS)**

**ℛ 6419 Travel and Subsistence - Non-Employees**

**6420 Insurance and Bonding Costs**

**6421-6424 Reserved for Future State Definition**

**6425-6428 Insurance and Bonding Costs - Locally Defined (Convert to Object Code 6429 for PEIMS)**

**ℛ 6429 Insurance and Bonding Costs**

**6430 Election Costs**

**6431-6433 Reserved for Future State Definition**

**6434-6438 Election Costs - Locally Defined (Convert to Object Code 6439 for PEIMS)**

**ℛ6439 Election Costs**

**6440 Depreciation Expense of Proprietary and Nonexpendable Trust Funds**

**6441-6443 Reserved for Future State Definition**

**6444-6448 Depreciation Expense - Locally Defined (Convert to Object Code 6449 for PEIMS)**

**ℛ6449 Depreciation Expense**

**6450-6480 Reserved for Future State Definition**

**6490 Miscellaneous Operating Costs**

**ℛ6491 Reserved for Future State Definition**

**ℛ6492 Payments to Fiscal Agents of Shared Services Arrangements**

**ℛ6493 Payments to Member Districts of Shared Services Arrangements**

**ℛ6494 Reclassified Transportation Expenditures/Expenses**

**6495 Dues**

**6496 Reserved for Future State Definition**

**6497-6498 Miscellaneous Operating Costs - Locally Defined (Convert to Object Code 6499 for PEIMS)**

**ℛ6499 Miscellaneous Operating Costs**

**6500 DEBT SERVICE**

**6510 Debt Principal**

**ℛ 6511 Bond Principal**

**ℛ 6512 Capital Lease Principal**

**ℛ 6513 Long-Term Debt Principal**

**6514-6516 Reserved for Future State Definition**

**6517-6518 Debt Service - Locally Defined (Convert to Object Code 6519 for PEIMS)**

**ℛ 6519 Debt Principal**

**6520 Interest Expenditures/Expenses**

**ℛ 6521 Interest on Bonds**

**ℛ 6522 Capital Lease Interest**

**ℛ 6523 Interest on Debt**

**ℛ 6524 Amortization of Bond and Other Debt Related Costs**

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

**6526 Reserved for Future State Definition**

**6527-6528 Interest Expenditures/Expenses - Locally Defined (Convert to Object Code 6529 for PEIMS)**

**ℛ 6529 Interest Expenditures/Expenses**

**6530-6580 Reserved for Future State Definition**

**6590 Other Debt Service Expenditures/Expenses**

**6591-6593 Reserved for Future State Definition**

**6594-6598 Other Debt Service Expenditures/Expenses - Locally Defined (Convert to Object Code 6599 for PEIMS)**

**ℛ 6599 Other Debt Service Fees**

**6600 CAPITAL OUTLAY- LAND, BUILDINGS AND EQUIPMENT**

**6610 Land Purchase and Improvement**

**6611-6613 Reserved for Future State Definition**

**6614-6618 Land Purchase and Improvements - Locally Defined (Convert to Object Code 6619 for PEIMS)**

**ℛ6619 Land Purchase and Improvement**

**6620 Building Purchase, Construction or Improvements**

**6621-6623 Reserved for Future State Definition**

**6624-6628 Building Purchase, Construction or Improvements - Locally Defined (Convert to Object Code 6629 for PEIMS)**

**ℛ6629 Building Purchase, Construction or Improvements**

**6630 Furniture and Equipment**

**ℛ6631 Vehicles per unit cost of $5,000 or more**

**6632-6634 Reserved for Future State Definition**

**6635-6638 Furniture and Equipment - Locally Defined (Convert to Object Code 6639 for PEIMS)**

**ℛ6639 Furniture, Equipment and Software**

**6640 Capital Assets - District Defined**

**ℛ6641 Vehicles per unit cost of less than $5,000**

**6642-6643 Reserved for Future State Definition**

**6644-6648 Capital Assets - Locally Defined (Convert to Object Code 6649 for PEIMS)**

**ℛ6649 Capital Assets - Locally Defined Groupings**

**6650 Capital Assets Under Capital Leases**

**ℛ6651 Capital Lease of Buildings**

### 6652-6653 Reserved for Future State Definition

### 6654-6658 Capital Assets Under Capital Lease - Locally Defined (Convert to Object Code 6659 for PEIMS)

### ℛ 6659 Capital Lease of Furniture, Equipment and Software

### 6660 Library Books and Media

### 6661-6664 Reserved for Future State Definition

### 6665-6668 Library Books and Media - Locally Defined (Convert to Object Code 6669 for PEIMS)

### ℛ 6669 Library Books and Media

## OBJECT CODES DEFINED

**6111 Reserved for Future State Definition**

**This code is reserved for future state designation and is not to be used by the school district.**

*ℛ 6112 Salaries or Wages for Substitute Teachers*

This code is used to classify the gross salary and wage expenditures/expenses for substitute teachers and may be used with Function 11 (Instruction) and Function 13 (Curriculum Development and Instructional Staff Development).

**6113-6115 Reserved for Future State Definition**

**These codes are reserved for future state designation and are not to be used by the school district.**

*ℛ 6117 Salaries or Wages- Part-Time Hourly Employees*

This code is used for Part-time Hourly employees with no benefits.

*ℛ 6118 Salaries or Wages- Extra Duty Pay for Teachers*

This code is used for Summer School, Drivers Education, UIL Coaching, etc…

**6116-6118 Salaries or Wages for Teachers and Other Professional Personnel - Locally Defined (Convert to Object Code 6119 for PEIMS)**

These codes are used, at the option of the school district, to classify salaries or wages not defined elsewhere. For PEIMS reporting, these accounts are converted to Object Code 6119.

## *R 6119 Salaries or Wages - Teachers and Other Professional Personnel*

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

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

Any local option codes that are used at the local option are to be converted to account 6119 for PEIMS reporting.

## *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 or for amounts above the school district's standard pay for additional qualifications.

## *R 6122 Salaries or Wages for Substitute Support Personnel (effective fiscal year 2008-2009)*

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.

**6123-6124 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6125-6128 Salaries or Wages for Support Personnel - Locally Defined (Convert to Object Code 6129 for PEIMS)**

These codes are used, at the option of the school district, to classify salaries or wages not defined elsewhere. For PEIMS reporting, these accounts are converted to Object Code 6129.

## *R 6127 Salaries or Wages for Hourly Support Personnel*

This code is a local option code used to classify salaries or wages for **hourly** support personnel such as paraprofessional and support staff defined as non-exempt by the Fair Labor Standards Act. Convert to 6129 for PEIMS reporting.

## *R 6129 Salaries or Wages for Support Personnel*

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. Any local option codes that are used at the local option are to be converted to account 6129 for PEIMS reporting.

## *R 6131 Contract Buyouts*

This code is used to identify expenditures/expenses for employee contract buyouts. Such expenditures may include direct payments made by a school district as severance and any other benefits extended as part of a contract buyout agreement.

Such costs should be recorded in the function(s) in which the individual was classified. These payments are subject to federal withholding, social security (if applicable) and Medicare (if applicable). These payments are *not* subject to TRS.

## *R 6132 Supplemental Compensation Under Article 3.50-8, Insurance Code*

This code is used to classify the gross TRS supplemental compensation distributed to eligible employees in accordance with provisions of the Active Employee Health Insurance Coverage or Compensation Supplementation program. These payments are subject to federal withholding, social security, Medicare and other related payroll costs, if applicable. These payments are not subject to TRS.

Accounting Example

**6133 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6134-6138 Employee Allowances - Locally Defined (Convert to Object Code 6139 for PEIMS)**

These codes are used, at the option of the school district, to classify other employee allowances not defined elsewhere. For PEIMS reporting, these accounts are converted to Object Code 6139.

## *R 6139 Employee Allowances*

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

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

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

Any local option codes that are used at the local option are to be converted to account 6139 for PEIMS reporting.

Questions regarding taxable income for the employee for these allowances should be directed to the Internal Revenue Service. See Other Tax Issues section for further guidance.

## *R 6141 Social Security/Medicare*

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

## *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 excludes employee contributions but includes benefit amounts transferred to an Internal Service Fund. House Bill 3343 of the 77th Legislature requires an average expenditure of $225 per eligible covered employee (see TRS guidelines for more information).

Accounting Example

## *R 6143 Workers' Compensation*

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

## *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. See sections 1.2.5.2 and 1.3.3 for additional information.

## *R 6145 Unemployment Compensation*

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

## *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.

### 6147 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

### 6148 Employee Benefits - Locally Defined (Convert to Object Code 6149 for PEIMS)

This code is used, at the option of the school district, to classify employee benefits not defined elsewhere. For PEIMS reporting, this account is converted to Object Code 6149.

## *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.

## *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.

## *R 6212 Audit Services*

This code is used to classify fees, associated travel and other related costs for audit services.

## *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 its pro rata share of the administrative cost of the Consolidated Taxing District. Delinquent tax collection fees that are charged as "costs" to the taxpayer and paid to an attorney are to be treated as a liability in account 2110, Accounts Payable, not as expenditure. This code is only to be used in the General Fund.

## *R 6214 Lobbying*

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

**6215 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6216-6218 Professional Services - Locally Defined (Convert to Object Code 6219 for PEIMS)**

These codes are used, at the option of the school district, to classify professional fees and related costs not defined elsewhere. For PEIMS reporting, these accounts are converted to Object Code 6219.

## *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. Government Code 2254.002 defines professional services to be the following:

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

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

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

## *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 (Function Code 94), 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 Code 95) and payments made to charter schools (Function Code 96).

## *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). This code may only be used with Function Code 91, Contracted Instructional Services Between Public Schools.

**6225-6226 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6227-6228 Tuition - Locally Defined (Convert to Object Code 6229 for PEIMS)**

These codes are used, at the option of the school district, to classify expenditures/expenses for tuition not specifically defined elsewhere. For PEIMS reporting, these accounts are converted to Object Code 6229.

## *R 6229 Tuition and Transfer Payments*

This code is used to classify expenditures/expenses for tuition and transfer payments not detailed above. Any local option codes that are used at the local option are to be converted to account 6229 for PEIMS reporting.

**6231-6233 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6234-6238 Education Service Center Services - Locally Defined (Convert to Object Code 6239 for PEIMS)**

These codes are used, at the option of the school district, to classify services provided by the education service center not defined elsewhere. For PEIMS reporting, these accounts are converted to Object Code 6239.

## *R 6239 Education Service Center Services*

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

- Data processing services
- Media services
- 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

This does not include supplies (which should be charged to the appropriate supply account) purchased under a purchasing agreement with an education service center, but does include a fee assessed for providing the service. Any local option codes that are used at the local option are to be converted to account 6239 for PEIMS reporting.

**6241-6243 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6244-6248 Contracted Maintenance and Repair - Locally Defined (Convert to Object Code 6249 for PEIMS)**

These codes are used, at the option of the school district, to classify expenditures/expenses for contracted maintenance and repair not specifically defined elsewhere. For PEIMS reporting, these accounts are converted to Object Code 6249.

## *R 6249 Contracted Maintenance and Repair*

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

| Object 6249 Expenditures to Include: | Object 6249 Expenditures to Exclude: |
|---|---|
| This includes expenditures/expenses for normal contracted upkeep, repairs, maintenance and renovation of:<br><br>• Office equipment<br><br>• Furniture<br><br>• Computers | • Purchase of furniture, technology equipment, software, and capital outlay items (Object 6399 or 66XX)<br><br>• Purchase of site licenses, single user software, etc. (Object 6399, or 6659) |

| | |
|---|---|
| • Copiers<br><br>• District-owned telephone systems<br><br>• Facsimile machines<br><br>• Software upgrades<br><br>• Maintenance agreement fees<br><br>• Other equipment when the repairs are provided by an outside individual or firm<br><br>• Buildings and grounds | |

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

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

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

Any local option codes that are used at the local option are to be converted to account 6249 for PEIMS reporting.

**6251-6254 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

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

These codes are used, at the option of the school district, to classify expenditures/expenses for utilities not specifically defined elsewhere. For PEIMS reporting, these accounts are converted to Object Code 6259.

## *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

Any local option codes that are used at the local option are to be converted to account 6259 for PEIMS reporting.

**6261-6263 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6264-6268 Rentals - Operating Leases - Locally Defined (Convert to Object Code 6269 for PEIMS)**

These codes are used, at the option of the school district, to classify expenditures/expenses for rentals under operating leases not specifically defined elsewhere. For PEIMS reporting, these accounts are converted to Object Code 6269.

## *R 6269 Rentals - Operating Leases*

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

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

Any local option codes that are used at the local option are to be converted to account 6269 for PEIMS reporting.

## *R 6291 Consulting Services (Effective fiscal year 2008/2009)*

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

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

Professional services are coded to 6219. Education Service Center services are coded to 6239. Normal contracted maintenance and repair of items is coded to 6249. Other miscellaneous services would be coded to 6299.

**6292-6293 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6294-6298 Miscellaneous Contracted Services - Locally Defined (Convert to Object Code 6299 for PEIMS)**

These codes are used, at the option of the school district, to classify contracted services not defined elsewhere. For PEIMS reporting, these accounts are converted to Object Code 6299.

## *R 6299 Miscellaneous Contracted Services*

This code is used to classify expenditures/expenses for miscellaneous contracted services not specified elsewhere. Any local option codes that are used at the local option are to be converted to account 6299 for PEIMS reporting.

## *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.

**6312-6314 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6315-6318 Supplies for Maintenance and/or Operations - Locally Defined (Convert to Object Code 6319 for PEIMS)**

These codes are used, at the option of the school district, to classify supplies and materials for maintenance and/or operations not defined elsewhere. For PEIMS reporting, these accounts are converted to Object Code 6319.

## *R 6319 Supplies for Maintenance and/or Operations*

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

- Janitorial or custodian supplies
- Building maintenance supplies for minor repairs and upkeep by maintenance staff
- Supplies for upkeep of furniture and equipment

Any local option codes that are used at the local option are to be converted to account 6319 for PEIMS reporting.

## *R 6321 Textbooks*

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

**6322-6324 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6325-6328 Reading Materials - Locally Defined (Convert to Object Code 6329 for PEIMS)**

These codes are used, at the option of the school district, to classify reading materials that do not meet the capitalization criteria. For PEIMS, these accounts are converted to Object Code 6329.

## *R 6329 Reading Materials*

This code is used to classify all expenditures/expenses for magazine subscriptions and newspaper subscriptions that are placed in classrooms, offices or libraries. Also included are reference books and other reading materials placed in a classroom or office that are not cataloged and controlled by the library. Additionally, this code also includes library books and media that do not meet the capitalization criteria of the school and have a per unit value of less than $5,000 and/or a useful life of one year or less (Effective September 1, 2001). Any local option codes that are used at the local option are to be converted to account 6329 for PEIMS reporting.

**6331-6333 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6334-6338 Testing Materials - Locally Defined (Convert to Object Code 6339 for PEIMS)**

These codes are used, at the option of the school district, to classify testing materials. For PEIMS, these accounts are converted to Object Code 6339.

## *R 6339 Testing Materials*

This code is used to classify expenditures/expenses for testing materials including test booklets. Any local option codes that are used at the local option are to be converted to account 6339 for PEIMS reporting.

## *R 6341 Food*

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

## *R 6342 Non-Food*

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

## *R 6344 USDA Commodities*

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

- Purchased products for which you receive no USDA commodity equivalent. An example of products that a school would purchase commercially but would not receive as a USDA commodity would be condiments such as catsup and mustard. It is suggested that you base the inventory value for such items on the net purchase price for that item.

• USDA commodity products for which you purchase no commercial equivalent. Examples of USDA commodities that schools receive but usually does 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.

**6345-6347 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6348 Food Supplies - Locally Defined (Convert to Object Code 6349 for PEIMS)**

This code is used, at the option of the school district, to classify food supplies not defined above. For PEIMS, this account is converted to Object Code 6349.

## *R 6349 Food Service Supplies*

This code is used to classify miscellaneous food service supplies not specifically defined elsewhere. Any local option codes that are used at the local option are to be converted to account 6349 for PEIMS reporting.

**6391-6394 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6395-6398 Supplies and Materials - Locally Defined (Convert to Object Code 6399 for PEIMS)**

These codes are used, at the option of the school district, to classify supplies and materials. For PEIMS, these accounts are converted to Object Code 6399.

## *R 6399 General Supplies*

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

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

Certain items, such as software, mentioned in this definition may be recorded under the 666X account series according to local policies for capitalization. See Capital Assets section for additional clarification. Any local option codes that are used at the local option are to be converted to account 6399 for PEIMS reporting.

## *R 6411 Travel and Subsistence - Employee Only*

This code is used to classify the cost of transportation, meals, room, and other expenses associated with traveling on official school business. Travel expenses must conform to IRS and OMB Circular A-87 regulations. Any travel reimbursed from state funds and federal funds that are received from the Texas Education Agency must comply with the general appropriations act.
The cost of employee travel also includes any registration fees associated with attending conferences, including seminars, in-service training, etc. Membership dues are classified in account 6499, Miscellaneous Operating Costs.

## *R 6412 Travel and Subsistence - Students*

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

## *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.

**6414-6416 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6417-6418 Travel and Subsistence - Locally Defined (Convert to Object Code 6419 for PEIMS)**

These codes are used, at the option of the school district, to classify travel and subsistence not specifically defined elsewhere. For PEIMS, these accounts are converted to Object Code 6419.

## *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. This includes expenditures/expenses for the following groups:

- Travel for individuals not employed by the school district

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

- To parents

- For board member travel

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

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

Travel expenses must conform to IRS and OMB Circular A-87 regulations and any travel reimbursed from state funds and federal funds that are received from the Texas Education Agency must comply with the general appropriations act. Any local option codes that are used at the local option are to be converted to account 6419 for PEIMS reporting.

**6421-6424 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6425-6428 Insurance and Bonding Costs - Locally Defined (Convert to Object Code 6429 for PEIMS)**

These codes are used, at the option of the school district, to classify insurance and bonding costs. For PEIMS, these accounts are converted to Object Code 6429.

## *R 6429 Insurance and Bonding Costs*

This code is used to classify costs for insurance, including property insurance, liability insurance, bonding costs, athletic insurance, etc. Any local option codes that are used at the local option are to be converted to account 6429 for PEIMS reporting.

**6431-6433 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6434-6438 Election Costs - Locally Defined (Convert to Object Code 6439 for PEIMS)**

These codes are used, at the option of the school district, to classify election costs. For PEIMS, these accounts are converted to Object Code 6439.

## *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. Any local option codes that are used at the local option are to be converted to account 6439 for PEIMS reporting.

**6441-6443 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6444-6448 Depreciation Expense - Locally Defined (Convert to Object Code 6449 for PEIMS)**

These codes are used, at the option of the school district, to classify depreciation expense. For PEIMS, these accounts are converted to Object Code 6449.

## *R 6449 Depreciation Expense*

This code is used to classify depreciation expense of capital assets owned by Proprietary Fund Types or Nonexpendable Trust Funds. Any local option codes that are used at the local option are to be converted to account 6449 for PEIMS reporting.

**6491 Reserved for Future State Definition**

## *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. 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.

## *R6495 Dues*

This code is used to identify expenditures/expenses for dues paid to clubs, committees, or other organizations. Examples of organizations are TASA, TASP, TASB, Lions Club, Rotary Club, local chambers of commerce and other associations. This does not include any registration fees associated with attending conferences or seminars, which are coded to account 6411. Dues paid on behalf of an employee should be coded to that employee's function code; dues paid on behalf of the district should be coded to function 41. Prior to this change, dues were included in object code 6499.

**6496 Reserved for Future State Definition**

This code is reserved for future state designation and is not to be used by the school district.

**6497-6498 Miscellaneous Operating Costs - Locally Defined (Convert to Object Code 6499 for PEIMS)**

These codes are used, at the option of the school district, to classify miscellaneous operating costs. For PEIMS, these accounts are converted to Object Code 6499.

## *R 6499 Miscellaneous Operating Costs*

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

- Fees and dues (not associated with travel)
- Awards
- Bid notices
- Graduation expenses

- Food/refreshments for school-related meetings
- Newspaper advertisements, etc.

Dues are to be coded to object code 6495 effective for the 2008/2009 fiscal year.

Any local option codes that are used at the local option are to be converted to account 6499 for PEIMS reporting.

## *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.

**6514-6516 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6517-6518 Debt Service - Locally Defined (Convert to Object Code 6519 for PEIMS)**

These codes are used, at the option of the school district, to classify principal on debt service not defined above. For PEIMS, these accounts are converted to Object Code 6519.

## *R 6519 Debt Principal*

This code is used to classify expenditures to retire the principal of debt not specified elsewhere. Any local option codes that are used at the local option are to be converted to account 6519 for PEIMS reporting.

## *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.

**6526 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6527-6528 Interest Expenditures/Expenses - Locally Defined (Convert to Object Code 6529 for PEIMS)**

These codes are used, at the option of the school district, to classify interest expenditures/expenses not specified elsewhere. For PEIMS, these accounts are converted to Object Code 6529.

## *R 6529 Interest Expenditures/Expenses*

This code is used to classify expenditures/expenses to pay interest not specified elsewhere. Any local option codes that are used at the local option are to be converted to account 6529 for PEIMS reporting.

## *6590 Other Debt Service Expenditures/Expenses*

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

**6591-6593 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6594-6598 Other Debt Service Expenditures/Expenses - Locally Defined (Convert to Object Code 6599 for PEIMS)**

These codes are used, at the option of the school district, to record debt service expenditures/expenses, excluding principal and interest. For PEIMS, these accounts are converted to Object Code 6599.

## *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. Any local option codes that are used at the local option are to be converted to account 6599 for PEIMS reporting.

**6611-6613 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6614-6618 Land Purchase and Improvements - Locally Defined (Convert to Object Code 6619 for PEIMS)**

These codes are used, at the option of the school district, to classify expenditures for land purchases and improvements. For PEIMS, these accounts are converted to Object Code 6619.

## *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. Any local option codes that are used at the local option are to be converted to account 6619 for PEIMS reporting.

**6621-6623 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6624-6628 Building Purchase, Construction or Improvements - Locally Defined (Convert to Object Code 6629 for PEIMS)**

These codes are used, at the option of the school district, to classify expenditures for building purchases, construction, or improvements. For PEIMS, these accounts are converted to Object Code 6629.

## *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. Any local option codes that are used at the local option are to be converted to account 6629 for PEIMS reporting.

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

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

**6632-6634 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6635-6638 Furniture and Equipment - Locally Defined (Convert to Object Code 6639 for PEIMS)**

These codes are used, at the option of the school district, to classify expenditures for furniture and equipment. For PEIMS, these accounts are converted to Object Code 6639.

## *R 6639 Furniture, Equipment and Software*

This code is used to classify expenditures for all equipment, furniture, technology equipment and capital outlay items having a per-unit cost of $5,000 or more and a useful life of more than one year not classified elsewhere. Any local option codes that are used at the local option are to be converted to account 6639 for PEIMS reporting.

| Object 6639 Expenditures to Include: | Object 6639 Expenditures to Exclude: |
|---|---|
| • Telephone systems<br><br>• Intercommunication and telecommunication systems | • Contract programming non-ownership (Object 6219)<br><br>• Lease purchases with $5,000 or more per unit costs (Object 6659) |

| | |
|---|---|
| • Mainframe and mini-computers<br><br>• High-capacity copy machines<br><br>• Purchase of site licenses, single use software, etc., if more than $5,000 or more per unit costs | • Maintenance fees and/or upgrades (Object 6249)<br><br>• Purchase of site licenses, single use software, network fees, etc. (Object 6399 or 6659)<br><br>Items that don't meet the individual $5,000 capital asset criteria, but by school district policy are defined to be a capital asset or aggregated items equal or exceed $5,000 (example: library books) (Object 6649 or 6669) |

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

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

**6642-6643 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6644-6648 Capital Assets - Locally Defined (Convert to Object Code 6649 for PEIMS)**

These codes are used, at the option of the school district, to classify expenditures for capital assets groupings. For PEIMS, these accounts are converted to Object Code 6649.

## *R 6649 Capital Assets - Other - Locally Defined Groupings*

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

## *R 6651 Capital Lease of Buildings*

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

**6652-6653 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6654-6658 Capital Assets Under Capital Lease - Locally Defined (Convert to Object Code 6659 for PEIMS)**

These codes are used, at the option of the school district, to classify expenditures for capital assets under capital lease. For PEIMS, these accounts are converted to Object Code 6659.

## *R 6659 Capital Lease of Furniture, Equipment and Software*

This code is used to classify capitalization of furniture, equipment and software under a capital lease arrangement. The contra entry is to other resources. Any local option codes that are used at the local option are to be converted to account 6659 for PEIMS reporting.

| Object 6659 Expenditures to Include: | Object 6659 Expenditures to Exclude: |
|---|---|
| Lease purchase of:<br><br>• Telephone systems<br><br>• Intercommunication and telecommunication systems<br><br>• Mainframe and mini-computers<br><br>• High-capacity copy machines<br><br>• Site licenses and single use software purchase etc., if a lease purchase for $5,000 or more per unit | • Contract programming non-ownership (Object 6219)<br><br>• Maintenance fees and/or upgrades (Object 6249)<br><br>• Purchase of site licenses, single use software, network fees, etc. (Object 6399 if less than $5,000, or 6669, if in the library) |

**6661-6664 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

**6665-6668 Library Books and Media - Locally Defined (Convert to Object Code 6669 for PEIMS)**

These codes are used, at the option of the school district, to classify expenditures for library books and media. For PEIMS, these accounts are converted to Object Code 6669.

## *R 6669 Library Books and Media*

This code is used to classify expenditures for books and film that meet the one year or more useful life criteria; and meets the capitalization criteria of the school or have a per unit value of equal to or greater than $5,000 whichever is less; (Effective September 1, 2001); and are to be catalogued and controlled by the library. Any local option codes that are used at the local option are to be converted to account 6669 for PEIMS reporting.

(QUESTION: What is the subject matter?)

A 2-digit code used by CISD to describe the subject area or curriculum program of the transaction. These codes generally reference classes or programs that can occur on most campuses such as tutoring, or art. When an exact coding cannot be distinguished, such as copier paper available for all campus classes, use the generic sub-object 00. By utilizing these codes, subject or program costs can be readily determined or tracked.

## SUB-OBJECTS

| | |
|---|---|
| 00 | GENERIC / CAMPUSWIDE |
| 01 | ENGLISH |
| 02 | SCIENCE |
| 03 | SOCIAL STUDIES |
| 04 | MATHEMATICS |
| 05 | HEALTH |
| 06 | FOREIGN LANGUAGE |
| 07 | READING |
| 12 | CHEERLEADERS |
| 14 | CHORAL MUSIC |
| 15 | MUSIC |
| 16 | ART |
| 17 | BAND |
| 18 | BUSINESS |
| 19 | DRAMA |
| 20 | THEATER ARTS |
| 21 | DRIVER EDUCATION |
| 22 | BILINGUAL/ESL |
| 25 | HOMEMAKING |
| 26 | JOURNALISM |
| 27 | LMS (IMMS) |
| 28 | LIBRARY |
| 29 | DAZZLING DOZEN |
| 30 | PE. |
| 31 | PAL |
| 32 | STUDENT COUNCIL |
| 33 | IIT (IMMS) |
| 34 | TECHNOLOGY LAB (METAL) |
| 35 | TECHNOLOGY LAB (WOOD) |
| 37 | SPEECH |
| 38 | UIL |
| 43 | WHIZ KIDS |
| 44 | TEAM 6,1 |
| 45 | TEAM 6,2 |
| 46 | TEAM 7,1 |

| | |
|---|---|
| 47 | TEAM 7,2 |
| 48 | TEAM 8,1 |
| 49 | TEAM 8,2 |
| 50 | PRIME TIME |
| 51 | COSMETOLOGY |
| 52 | AFTER SCHOOL PROGRAM |
| 53 | DECA (LION'S DEN) |
| 57 | VOC. OFFICE EDUCATION |
| 60 | GRADUATION |
| 61 | FIRST GRADE |
| 62 | SECOND GRADE |
| 63 | THIRD GRADE |
| 64 | FOURTH GRADE |
| 65 | FIFTH GRADE |
| 66 | KINDER GARTEN |
| 67 | PRE-KINDERGARTEN |
| 83 | COMPUTER |
| 84 | SPECIAL EDUCATION ACTIVITIES |
| 88 | ASSEMBLIES |
| LS | LIFE SKILLS |
| IT | INSTRUCTIONAL TECHNOLOGY |
| PG | PREGNANT GIRLS |

ATHLETIC

| | |
|---|---|
| 68 | GENERAL ATHLETICS |
| 69 | FOOTBALL |
| 70 | BASKETBALL - BOYS |
| 71 | BASKETBALL - GIRLS |
| 72 | TRACK - BOYS |
| 73 | TRACK - GIRLS |
| 74 | TENNIS |
| 75 | GOLF |
| 76 | VOLLEYBALL |
| 77 | SOFTBALL |
| 78 | POWERLIFTING |
| 79 | BASEBALL |
| 80 | TRAINING AND MEDICAL |
| 81 | SWIMMING |
| 82 | CROSS COUNTRY |

FOOD SERVICE

| | |
|---|---|
| AS | ADULT SALES |
| MS | STUDENT OTHER - SECONDARY |
| SB | STUDENT BREAKFAST |
| SL | STUDENT LUNCH |
| BD | BREAD |

| | |
|---|---|
| CL | CONTRACT LABOR |
| CS | COMMERCIAL STORAGE |
| DY | DAIRY |
| FV | FRUITS AND VEGETABLES |
| MS | STAPLES, ICE CREAM |
| MT | MEAT |
| CA | NONFOOD, CLEANING |
| SE | SMALL EQUIPMENT |
| PP | PAPER PRODUCTS |
| PR | PROMOTIONAL |
| 61 | FOOD INVENTORY |
| 62 | NON-FOOD INVENTORY |

SCHOLARSHIP FUND

| | |
|---|---|
| 01 | ARTHUR COURTADE |
| 02 | W.O. BARNES |
| 03 | E.A.C.H. |
| 04 | EASTERN STAR |
| 05 | RETHA STRATTON |
| 06 | KATHERINE MURRAY |
| 07 | LOVELESS/YOUNG |
| 09 | TOMMY CARR |
| 10 | BAKINTAS MEMORIAL |
| 11 | ATHLETIC BOOSTER CLUB |
| 12 | CRITTENDEN/COOK |
| 13 | PHILLIP DEAN MEMORIAL SCHOLARSHIP |
| 14 | D. R. STOOP MEMORIAL SCHOLARSHIP |
| 15 | GENE GUY SCHOLARSHIP |

BOND PROGRAM

| | |
|---|---|
| 01 | NEW CONSTRUCTION |
| 02 | NEW MULTI-PURPOSE |
| 03 | RENOVATION |
| 04 | TECHNOLOGY |
| 05 | ASBESTOS |
| 06 | ALARMS |
| 07 | TECH LAB |
| 08 | FURNITURE/EQUIP |
| 09 | INTERCOM |
| 10 | COMPUTERS |

# ORGANIZATIONS

ELEMENTARY

101 A. V. CATO
102 CASTLEBERRY PREK-1
102 CASTLEBERRY 2-3
104 JOY JAMES

MIDDLE SCHOOL

041 IRMA MARSH

HIGH SCHOOLS

001 CASTLEBERRY
003 REACH ALTERNATIVE
004 TRUCE LEARING CENTER

ADMINISTRATIVE ORGANIZATIONS

701 SUPERINTENDENT'S OFFICE
702 SCHOOL BOARD
703
750 FINANCIAL SERVICES & HUMAN RESOURCES
774
801
810 ADMINISTRATIVE SERVICES
815 TECHNOLOGY OFFICE
820
825 PUBLIC INFORMATION
830 ATHLETIC DEPARTMENT
836 CURRICULUM & INSTRUCTION
840 SPECIAL POPULATIONS
841 GIFTED AND TALENTED
934 TRANSPORTATION
937 CHILD NUTRITION
940 MAINTENANCE & TRANSPORTATION
944 ADMINISTRATION & MAINTENANCE BUILDINGS
950 FOOTBALL FIELD
955 BASEBALL COMPLEX
956 MULTIPURPOSE BLDG.

**001-699 Organization Units – Campuses**

**ℛ001-040 High School Campuses**

**ℛ041-100 Junior High/Middle School Campuses**

**ℛ101-698 Elementary School Campuses**

**ℛ699 Summer School Organization**

**ℛ701 Organization Unit - Superintendent's Office**

**ℛ702 Organization Unit - School Board**

**ℛ703 Organization Unit - Tax Costs**

**704-708 Reserved for Future State Definition**

**709-719 Organization Unit - Direct Costs - Locally Defined (Convert to Organization Code 720 for PEIMS)**

**ℛ720 Organization Unit - Direct Costs in Function 41 (General Administration)**

**721-725 Reserved for Future State Definition**

**726-749 Organization Unit - Indirect Costs - Locally Defined (Convert to Organization Code 750 for PEIMS)**

**ℛ750 Organization Units - Indirect Costs in Function 41 (General Administration), including Business Office/ Personnel/Payroll/Human Resources/Purchasing**

**ℛ751 Fiscal Agent Shared Services Arrangements - Local Option**

**752-799 Organization Units - Reserved for Future State Definition**

**800-997 Organization Units - Locally Defined (Convert to Organization Code 999 for PEIMS)**

**ℛ998 Unallocated Organization Unit - Local Option**

**ℛ999 Undistributed Organization Unit**

## 001-699 Organization Units - Campuses

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

Note:

JJAEP Campuses

There are two types of Juvenile Justice Alternative Education Programs (JJAEP). Texas Education Code Chapter 37 authorizes assignment of students to a JJAEP approved by the Texas Juvenile Probation Commission if the school district is located in a county with a population of 72,000 or more. The second type of arrangement is any JJAEP arrangement that is not approved by the Texas Juvenile Probation Commission relating to placement of students that are expelled under Texas Education Code subsection 37.007(a),(b),(d),(c),(e), or (f).

All discretionary or mandatory JJAEP campuses must be registered in the Texas Education Directory (ASKTED). The campus number assigned to the discretionary or mandatory JJAEP is to be used to account for all expenditures that are attributed to JJAEP-related activities (including costs attributed to resources provided by school districts, such as special education teachers employed by school districts that are assigned to work in a discretionary or mandatory JJAEP).

JJAEP Reported as a Discrete Component Unit in the Annual Financial Report

In a few instances, a memorandum of understanding between a county government and a school district authorizes a school district to administer and operate the mandatory JJAEP operations on-behalf of the county government and provide services to school districts located in the county. When this is this case, the school district that has primary responsibility under the memorandum of understanding to administer the mandatory JJAEP operations will report the JJAEP as a discrete component unit of the school district in its annual financial report. Financial accounting records must provide a separate accounting for all transactions that are attributable to the mandatory JJAEP operations administered by a school district.

## ℛ001-040 High School Campuses

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

### ℛ 041-100 Junior High/Middle School Campuses

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

### ℛ 101-698 Elementary School Campuses

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

### ℛ 699 Summer School Organization

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

## 700 Organization Units - Administrative

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

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

### ℛ 701 Organization Unit - Superintendent's Office

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

### ℛ 702 Organization Unit - School Board

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

### ℛ 703 Organization Unit - Tax Costs

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

### 704-708 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

### 709-719 Organization Unit - Direct Costs - Locally Defined (Convert to Organization Code 720 for PEIMS)

These codes are used, at the option of the school district, to define administrative organizational units that are considered direct costs when calculating indirect cost rates. For PEIMS, these accounts convert to 720.

### ℛ720 Organization Unit - Direct Costs in Function 41 (General Administration)

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

### 721-725 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

### 726-749 Organization Unit - Indirect Costs - Locally Defined (Convert to Organization Code 750 for PEIMS)

These codes are used, at the option of the school district, to define administrative organizational units that are considered indirect costs when calculating indirect cost rates. For PEIMS, these accounts convert to 750.

### ℛ750 Organization Units - Indirect Costs in Function 41 (General Administration), including Business Office/ Personnel/Payroll/Human Resources/Purchasing

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

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

Those data processing charges that relate to administrative applications and are classified in Function 53 (Data Processing) should use this organization unit as well. See the Calculation of Indirect Cost Rate section for further guidance.

### ℛ751 Fiscal Agent Shared Services Arrangements

This organization unit code may be used to account for fiscal agent expenditures in a Shared Services arrangement at the school district's option.

### 752-799 Organization Units - Reserved for Future State Definition

These organization units are reserved for future state definition and are not to be used by the school district.

### 800-997 Organization Units - Locally Defined (Convert to Organization Code 999 for PEIMS)

These organization units may be used, at the option of the school district, to provide further accountability for organization units. For PEIMS, these accounts are converted to Organization Code 999.

### ℛ998 Unallocated Organization Unit

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

### ℛ999 Undistributed Organization Unit

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

# PROGRAM INTENT CODES

**1X BASIC SERVICES**

**ℛ11 Basic Educational Services**

**2X ENHANCED SERVICES**

**ℛ21 Gifted and Talented**

**ℛ22 Career and Technology**

**ℛ23 Services to Students with Disabilities (Special Education)**

**ℛ24 Accelerated Education**

**ℛ25 Bilingual Education and Special Language Programs**

**ℛ26 Nondisciplinary Alternative Education Programs – AEP Basic Services)**

**ℛ28 Disciplinary Alternative Education Program – DAEP Basic Services**

**ℛ29 Disciplinary Alternative Education Program – DAEP State Compensatory Education Supplemental Costs**

**ℛ30 Title I, Part A Schoolwide Activities Related to State Compensatory Education Costs on Campuses with 40% or More Educationally Disadvantaged Students**

**ℛ31 High School Allotment (effective fiscal year 2009/2010)**

**3X-6X Reserved for Future State Definition**

**71-8X Reserved for use by Education Service Centers**

**9X OTHER**

## ℛ91 Athletics and Related Activities

## ℛ99 Undistributed

### *ℛ11 Basic Educational Services*

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

| Program Intent Code 11 Costs to Include: | Program Intent Code 11 Costs to Exclude (with Correct Program Intent Code): |
|---|---|
| Costs incurred relating to:<br><br>• Basic services for education/ instruction (PK-12) prescribed by Texas law, including:<br><br>- Regular education program for limited English proficiency students<br><br>• PK funded from basic education allotment during one-half of full-day program<br><br>• District/campus improvement plan<br><br>• Honors, college preparatory courses<br><br>• Advanced placement courses not designated as part of a gifted and talented program<br><br>• Adult basic and secondary education services<br><br>• Section 504 students<br><br>• Physical education (P.E.) classes | Costs incurred relating to:<br><br>• Gifted and talented services (PIC 21)<br><br>• Advanced placement services designated as part of a gifted and talented program (PIC 21)<br><br>• Additional salaries and related expenditures/ expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations social clubs, (i.e., NHS, Beta Club, Letterman's Club) (PIC 99)<br><br>• Additional salaries and related expenditures/ expenses associated with serving as coaches, athletic directors, drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (i.e., additional days employed reduction of class load, length of day, etc.) (PIC 91)<br><br>• Basic services for DAEPs (PIC 28)<br><br>• Services for alternative education programs (nondisciplinary) that do **not** represent costs for providing services to students at risk of dropping out of school, as defined under |

| | |
|---|---|
| when athletic activities take place, but P.E. or P.E. equivalent credit is issued<br><br>• Foreign language courses<br><br>• TEKS for foundation curriculum and electives in enrichment curriculum as needed for high school graduation<br><br>• Day Care Cost<br><br>• In School Suspension Program<br><br>• Parenting Classes<br><br>• Services for an elective alternative education program for students not at risk of dropping out of school | Section 29.081 TEC (PIC 31)<br><br>• Costs for nondisciplinary alternative education programs (PIC 26)<br><br>• AEP costs (Basic and Supplemental)<br><br>• SCE costs incurred in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30)<br><br>• SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24)<br><br>• Title I, Part A services |

*R 21 Gifted and Talented*

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

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

*R 22 Career and Technical*

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

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

*R 23 Services to Students with Disabilities (Special Education)*

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

| Program Intent Code 23 Costs to Include: | Program Intent Code 23 Costs to Exclude (with Correct Program Intent Code): |
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| Costs incurred relating to:<br><br>• Students who are served in the special education program under identified instructional settings such | Costs incurred relating to:<br><br>• Services to Section 504 students (PIC 11)<br><br>• Vocational Education for Handicapped |

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| as:<br><br>- Homebound<br><br>- Hospital class<br><br>- Speech therapy<br><br>- Resource room<br><br>- "Self-contained, mild, moderate or severe" classroom<br><br>- Off home campus setting (multi-district, community class and self-contained separate campus)<br><br>- Residential Care and treatment facility<br><br>- Residential facility<br><br>- Nonpublic contract<br><br>- Vocational adjustment class (VAC)<br><br>- Mainstream (support for students in inclusive setting)<br><br>• Students with identified disabilities under the Individuals with Disabilities Education Act and TEC<br><br>• Special Education directors, coordinators or supervisors<br><br>• State funded special education extended year program<br><br>• Services to preschool students with disabilities (ages below 5) | (VEH) (PIC 22)<br><br>• Regular education services in the basic educational program, including the salaries of regular education personnel (PIC 11)<br><br>• All DAEP related cost |

*R 24 Accelerated Education*

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

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

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

| **Program Intent Code 24 Costs to Include:** | **Program Intent Code 24 Costs to Exclude (with Correct Program Intent Code):** |
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| **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:**<br><br>• Intensive instructional programs<br><br>• State Compensatory Education (SCE) supplemental instructional activities for students at risk of dropping out of school<br><br>• Concentrated instructional staff resources<br><br>• Reduction of class size<br><br>• Teacher assistants<br><br>• Staff development activities for teachers and teacher assistants to add new competencies specifically geared to the needs of students at risk of | **Costs incurred relating to:**<br><br>• Basic services (PIC 11)<br><br>• Services for nondisciplinary alternative education programs (Basic and Supplemental Costs)<br><br>• Services for disciplinary alternative education programs (Basic and Supplemental Costs)<br><br>• SCE costs incurred to provide services in support of **Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students** (PIC 30)<br><br>• Day Care Cost (PIC 11)<br><br>• In School Suspension Program (PIC 11)<br><br>• Parenting Classes (PIC 11) |

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| dropping out of school<br><br>• Extension of the instructional day, week and/or year<br><br>• Implementation of individual and small group tutorials<br><br>• Purchase of specialized computer-assisted instruction<br><br>• Purchase of specialized instructional supplies and materials<br><br>• Specialized instructional equipment<br><br>• TAKS remediation<br><br>• Dropout recovery/dropout intervention services at high school/middle school campuses/centers<br><br>• School Reform programs<br><br>• Individualized instruction programs<br><br>• Summer/intersession programs<br><br>• Local programs to "close the gap"<br><br>• Visiting teachers<br><br>• Improvements and enhancements to programs for limited English proficiency (LEP) students<br><br>• Mentorship programs<br><br>• Residential placement programs<br><br>• Costs for modified curriculum for | |

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| instructional services provided to migrant students<br><br>• Costs incurred to provide supplemental services in support of Title I, Part A<br><br>• Supplemental instructional services in support of a Title I, Part A Targeted Assistance Program<br><br>• Cost of services for a modified curriculum program specifically designed to improve the academic performance of students at risk of dropping out of school, as defined under Section 29.081, Texas Education Code<br><br>• Mentoring services program for students at risk of dropping out of school<br><br>• 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)<br><br>• 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 25 Bilingual Education and Special Language Programs*

The costs incurred to evaluate, place and provide educational and/or other services that are intended to make the students proficient in the English language, primary language literacy, composition and academic language related to required courses. These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.

| Program Intent Code 25 Costs to Include: | Program Intent Code 25 - Costs to Exclude (with Correct Program Intent Code): |
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| Costs incurred relating to:<br><br>• Services intended to make students proficient in English<br><br>• Provision of a bilingual program<br><br>• Provision of ESL instruction<br><br>• Instruction in primary language<br><br>• Increase in cognitive academic language proficiencies<br><br>• Bilingual services to immigrant students<br>• Program and student evaluation<br><br>• Instructional materials and equipment<br><br>• Staff development<br><br>• Supplemental staff expenses<br><br>• Salary supplements for teachers<br><br>• Supplies required for quality instruction and smaller class size | Costs incurred relating to:<br><br>• Foreign language courses (PIC 11)<br>• All DAEP related cost<br>• Full salary of bilingual/ESL instructors |

*R 26 Nondisciplinary Alternative Education Programs - AEP Basic Services*

All costs incurred to provide the base level program (non supplemental) services to students who are separated from the regular classroom to a nondisciplinary alternative education program and are at risk of dropping out of school. Services must be described in the campus improvement plan.

| Program Intent Code 26 Costs to Include: | Program Intent Code 26 Costs to Exclude (with Correct Program Intent Code): |
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| Nondisciplinary AEP education | Costs incurred relating to: |

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| program costs:<br><br>• A program specifically designed to serve students at risk of dropping out of school, as defined by TEC,Section 29.081<br><br>• English language arts, mathematics, science, history, and self-discipline<br><br>• Educational and behavioral needs<br><br>• Supervision<br><br>• Counseling<br><br>• Parental involvement<br><br>• Security<br><br>• Mentoring services program for students at risk of dropping out of school<br><br>• 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)<br><br>• 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) | • State Compensatory Education (SCE) costs to provide services in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30)<br><br>• Costs incurred to provide supplemental services in support of Title I, Part A targeted assistance program. (PIC 24)<br><br>• Services under Title I, Part A<br><br>• Services for an elective alternative education program for students not at risk of dropping out of school (PIC 11)<br><br>• Day Care Cost (PIC 11)<br><br>• In School Suspension Program (PIC 11)<br><br>• Parenting Classes (PIC 11) |

*R 28 Disciplinary Alternative Education Program – DAEP Basic Services*

All costs incurred to provide the base line program (nonsupplemental) services to students who are separated from the regular classroom to a disciplinary alternative education program. For the purpose of analyzing compliance with the 85% minimum expenditure rule for the FSP compensatory education allotment for each fiscal year (beginning with fiscal year 2003 or beginning with the twelve month period ended on June 30, 2003 or August 31, 2003), the Texas Education Agency will include in its analysis base level costs recorded under this program intent code in an amount up to 18% of the FSP compensatory education allotment. (See Section 9.3.7, Module Nine for methodology) Services must be described in the campus improvement plan.

| **Program Intent Code 28 Costs to Include:** | **Program Intent Code 28 Costs to Exclude (with Correct Program Intent Code):** |
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| DAEP base level education program costs:<br><br>• English language arts, mathematics, science, history, and self-discipline<br><br>• Educational and behavioral needs<br><br>• Supervision<br><br>• Counseling<br><br>• Parental involvement<br><br>• Security<br><br>• Mentoring services program for students at risk of dropping out of school<br><br>• 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) | Costs incurred relating to:<br><br>• Nondisciplinary AEPs (Basic and supplemental costs)<br><br>• **Supplemental** costs for disciplinary alternative education program services (PIC 29)<br><br>• SCE costs incurred in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30)<br><br>• SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24)<br><br>• Services under Title I, Part A<br><br>• Day Care Cost (PIC 11)<br><br>• In School Suspension Program (PIC 11)<br><br>• Parenting Classes (PIC 11) |

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| • 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 29 Disciplinary Alternative Education Program – DAEP State Compensatory Education Supplemental Costs*

The supplemental costs incurred to provide services to students who are separated from the regular classroom to a disciplinary alternative education program. These costs **are supplemental** costs in relation to standards for base level education resource allocations and must be described in the campus improvement plan.

| Program Intent Code 29 Costs to Include: | Program Intent Code 29 Costs to Exclude (with Correct Program Intent Code): |
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| DAEP supplemental SCE costs:<br><br>• English language arts, mathematics, science, history, and self-discipline<br><br>• Educational and behavioral needs<br><br>• Supervision<br><br>• Counseling<br><br>• Parental involvement<br><br>• Security<br><br>• Mentoring services program for students at risk of dropping out of school<br><br>• 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) | Costs incurred relating to:<br><br>• Basic services for DAEPs (PIC 28)<br><br>• Nondisciplinary AEPs (Basic and supplemental costs)<br><br>• AEP costs (Basic and Supplemental)<br><br>• SCE costs incurred in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30)<br><br>• SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24)<br><br>• Title I, Part A services<br><br>• Day Care Cost (PIC 11)<br><br>• In School Suspension Program (PIC 11)<br><br>• Parenting Classes (PIC 11) |

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

The SCE costs incurred to supplement federal awards for use on Title I, Part A schoolwide 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 schoolwide federal projects benefiting Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students.

State law provides flexibility with the use of SCE funds on Title 1, Part A campuses at which at least 40% of the students are educationally disadvantaged. SCE funds used to support a Title 1, 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 1 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 Title 1, Part A Schoolwide 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's poverty percentage, school districts will use the same auditable poverty data used for Title 1, Part A for identifying Title 1 campuses in the NCLB Consolidated Application for Federal Funding, located on the Title 1 Campus Selection Schedule. The use of these funds must be described and evaluated in the schoolwide campus improvement plan.

Although activities conducted with SCE funds may be used to support the Title 1 program, the campus must continue to receive its fair share of state and local funds for conducting the regular education program, and the intent and purpose of the SCE Program must still be met.

| **Program Intent Code 30 Costs to Include:** | **Program Intent Code 30 Costs to Exclude (with Correct Program Intent Code):** |
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| SCE costs incurred to implement the following eight components of a Title I, Part A schoolwide program: | SCE costs incurred relating to:<br><br>• Basic and supplemental services at AEPs |

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

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| preschool program, to local elementary school programs.<br><br>(8) Inclusion of teachers on 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.<br><br>(9) Provision of effective, timely additional assistance and activities to students who experience difficulty mastering the proficient or advanced levels of academic achievement standards. This shall include measure to ensure that student's difficulties are identified on a timely basis and provide sufficient information on which to base effective assistance.<br><br>(10) Coordination and integration of federal, state, and local services and programs. | |

*R31 High School Allotment (effective fiscal year 2009/2010)*

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

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

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

This PIC is to be used beginning in fiscal year 2009/2010 with fund 199 to align with the movement to Tier 1 funding; however, before that time it may be coded to fund 428 to record any remaining fund balance at the end of fiscal year 2008/2009.

*R 32 Prekindergarten (Pre-K) (Effective fiscal year 2011/2012)*

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.

**33-6X Reserved for Future State Definition**

These program intent codes are reserved for future state definition and are not to be used by school districts.

*R 91 Athletics and Related Activities*

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

| **Program Intent Code 91**<br><br>**Costs to Include:** | **Program Intent Code 91 Costs to Exclude (with Correct Program Intent Code):** |
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| Costs incurred relating to:<br><br>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.) | Costs incurred relating to:<br><br>• Additional salaries and related expenditures/ expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (i.e., NHS, Beta club, Letterman's Club) (PIC 99) |

*R 99 Undistributed*

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

| Program Intent Code 99 Costs to Include: | Program Intent Code 99 Costs to Exclude (with Correct Program Intent Code): |
|---|---|
| Costs incurred relating to:<br><br>• Substitute teachers (if not allocated to specific PICs)<br><br>• Teacher retirement on-behalf payment (if not allocated to specific PICs)<br><br>• Teacher retirement on-behalf payment (if not allocated to specific PIC's)<br><br>• 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) | Costs incurred relating to:<br><br>• Additional salaries associated with serving as coaches, athletic directors, drill team sponsors, cheerleader sponsors, pep squad<br><br>sponsors, or other organized activity to support athletics (i.e., additional days employed, reduction of class load, length of day, etc.) (PIC 91) |

# OWNER CODES

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|---|---|---|
| 009 | SUBSTITUTES | GENARO MARTINEZ |
| 100 | BOARD OF TRUSTEE | JOHN RAMOS |
| 105 | ELECTIONS | JOHN RAMOS |
| 110 | SUPERINTENDENT | JOHN RAMOS |
| 200 | ADMINISTRATIVE SERVICES | LAINA MCDONALD |
| 225 | INSTRUCTIONAL SERVICES | LAINA MCDONALD |
| 227 | CURRICULUM & INSTRUCTION | LAINA MCDONALD |
| 250 | SPECIAL EDUCATION | MARGARET LEA |
| 253 | MAC PROGRAM | |
| 251 | SPECIAL EDUCATION EXTENDED YEAR SERVICE | MARGARET LEA |
| 275 | SECURITY | LENNY LASHER |
| 281 | MINI GRANT OWNER CODE 527 | |
| 300 | HIGH SCHOOL NON-CARRYOVER | AMY ELLIS |
| 301 | FINE ARTS | GENE LAMB |
| 310 | REACH NON-CARRYOVER | WANDA BLYTHER |
| 320 | MIDDLE SCHOOL NON-CARRYOVER | DERRICK SPURLOCK |
| 330 | A.V. CATO NON-CARRYOVER | AMIE DAVENPORT |
| 340 | CASTLEBERRY ELEM. PREK- 1ST NON-CARRYOVER | RICARDO MONTALVO |
| 345 | CASTLEBERRY ELEM. 2-3 NON-CARRYOVER | RICARDO MONTALVO |

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| 350 | JOY JAMES NON-CARRYOVER | LEIGH ANN TURNER |
| 360 | TRUCE | CHRIS MCGRATH |
| 375 | ATHLETICS | LENNY LASHER |
| 377 | DRIVERS EDUCATION | LENNY LASHER |
| 379 | SUMMER SCHOOL | LAINA MCDONALD |
| 380 | DRUG FREE SCHOOL | LAINA MCDONALD |
| 400 | FINANCIAL SERVICES | DEANNE PAGE |
| 415 | INSTRUCTIONAL TECHNOLOGY | RENE SMITH FAULKNER |
| 425 | HUMAN RESOURCES | GENERO MARTINEZ |
| 426 | TEXTBOOK CUSTODIAN | CHRIS MCGRATH |
| 450 | MAINTENANCE AND OPERATIONS | LENNY LASHER |
| 453 | TRANSPORTATION | LENNY LASHER |
| 455 | CUSTODIAL | LENNY LASHER |
| | | |
| 496 | CONSTRUCTION | DEANNE PAGE |
| 497 | MAIL/REPRODUCTION ROOM | DEANNE PAGE |
| 498 | UTILITIES | DEANNE PAGE |
| 499 | LEASES, LOCAL DEBT, RENT, ETC. | DEANNE PAGE |
| | | |
| 500 | FOOD SERVICE OPERATIONS (FND 240) | DEANNE PAGE |
| 503 | TECHNOLOGY ALLOCATION (FND 411) | RENE SMITH FAULKNER |
| 505 | DRUG FREE SCHOOLS (FND 204) | LAINA MCDONALD |
| 507 | ESEA, TITLE I, REGULAR (FND 211) | LAINA MCDONALD |
| 509 | ESEA, TITLE II, EISENHOWER MATH/SCIENCE (FND 210) | L. MCDONALD |
| 511 | IDEA-B FORMULA (FND 224) | LAINA MCDONALD |
| 513 | IDEA-B PRESCHOOL (FND 225) | LAINA MCDONALD |
| 515 | VOCATIONAL EDUCATION - BASIC GRANT (FND 244) | LAINA MCDONALD |
| 519 | RETENTION REDUCTION (FND 401) | LAINA MCDONALD |
| 521 | TITLE VI INOVATION GRANT (FND 235) | LAINA MCDONALD |
| 525 | EXTENDED YEAR (FND 401) | LAINA MCDONALD |
| 527 | MEADOWS FOUNDATION (FND 481) | PRINCIPAL |
| 529 | INCLUSIONS, REGION XI (FND 482) | PRINCIPAL |
| 531 | PEP GRANT (FUND 394) | WANDA BLYTHER |
| 534 | ACCLERATED READING (FUND 404) | LAINA MCDONALD |
| 537 | ADVANCED PLACEMENT INCENTIVE (FUND 397) | LAINA MCDONALD |
| 599 | TRS SUPPLEMRNT (FUND 418) | DEANNE PAGE |
| 603 | STUDENT ACTIVITY FUNDS (FND 461,865) | DEANNE PAGE |
| 700 | BOND/CONSTRUCTION PROJECT (FND 600) | DEANNE PAGE |
| 900 | DEBT SERVICE (FND 599) | DEANNE PAGE |