

# SAN BENITO CISD CHART OF ACCOUNTS APPENDIX A

| Fund            |                                                      | Object                                     | Organization                                                            |
|-----------------|------------------------------------------------------|--------------------------------------------|-------------------------------------------------------------------------|
| <b>100</b>      | <b>General Fund</b>                                  |                                            |                                                                         |
| 101             | Child Nutrition Program                              | 6249 Equipment Maintenance & Repair        | 101 Fred Booth Elementary                                               |
| 161             | Athletics                                            | 6255 Water / Garbage                       | 103 Dr Cash Elementary                                                  |
| 162             | Band                                                 | 6256 Telephone                             | 104 Ed Downs Elementary                                                 |
| 163             | Choir                                                | 6257 Electricity                           | 108 Rangerville Elementary                                              |
| 191             | Project Fit                                          | 6258 Natural Gas                           | 109 Frank Roberts Elementary                                            |
| 199             | General Fund/Local Maintenance                       | 6259 Utilities                             | 110 Sullivan Elementary                                                 |
| <b>200-400</b>  | <b>Special Revenue Funds</b>                         | 6264 Furniture Rentals                     | 112 La Encantada Elementary                                             |
| 211             | ESEA, Title I, Part A                                | 6266 Vehicle Rentals                       | 114 La Paloma Elementary                                                |
| 212             | ESEA, Title 1, Part C - Migrant                      | 6268 Building Rentals                      | 115 Dr Raul Garza, Jr. Elementary                                       |
| 224             | Idea-B Formula                                       | 6269 Other Rentals                         | 116 Judge Oscar De La Fuente Elem.                                      |
| 225             | Idea-B Preschool                                     | 6291 Consulting Services                   | 117 Angela Gerusa Leal Elementary                                       |
| 244             | Carl Perkins                                         | 6293 Employee Uniforms                     | 201 Hester Juvenile Detention Cent                                      |
| 255             | ESEA, Title II, Part A: Teacher & Principal Training | 6294 Misc Contracted Services              | 699 Summer School                                                       |
| 263             | ESEA, Title III                                      | 6295 Contracted Catering Services          | 701 Superintendent                                                      |
| 274             | GEAR UP                                              | 6296 Contracted Services Fee               | 702 School Board Of Education                                           |
| 276             | Instructional Continuity Grant                       | 6297 Misc Contracted Services              | 703 Tax Office                                                          |
| 287             | Project Rise                                         | 6299 Miscellaneous Contracted Services     | 716 Student Services                                                    |
| 289             | Title IV, Part A                                     | <b>6300 Supplies &amp; Materials</b>       | 717 Community Relations                                                 |
| 331             | Carl Perkins SSA                                     | 6311 Gasoline And Other Fuels              | 718 KSBG-TV                                                             |
| 352             | Texas 21st CCLC Cycle 9                              | 6315 Janitorial Supplies & Material        | 724 Payroll                                                             |
| 410             | Textbook Fund                                        | 6316 Building Supplies & Materials         | 725 PEIMS                                                               |
| 427             | Special Education Fiscal Support                     | 6317 Grounds Supplies & Materials          | 726 Asst Supt Finance & Operations                                      |
| 429             | State Grants                                         | 6318 Vehicle Supplies & Materials          | 727 Asst Supt Administrative Services                                   |
| 461             | Campus Activity Fund                                 | 6319 Supplies For Maintenance & Operations | 728 Purchasing                                                          |
| <b>500</b>      | <b>Debt Service Funds</b>                            | 6320 Textbooks and Other Reading           | 801 Asst Supt Academic Services                                         |
| 598             | Lease Escrow - LED                                   | 6321 Textbooks-Purchased                   | 803 Federal Programs                                                    |
| 599             | Debt Service                                         | 6325 Books/References                      | 804 District Library                                                    |
| 600             | Capital Projects                                     | 6326 Library Books                         | 805 Migrant                                                             |
| 626             | Construction Fund                                    | 6329 Magazines & Periodicals               | 806 Bilingual                                                           |
| <b>700</b>      | <b>Propriety Funds</b>                               | 6339 Testing Materials                     | 807 Special Education                                                   |
| 753             | Employee Group Health Insurance                      | 6341 Food -Supplies & Materials            | 808 Gifted And Talented                                                 |
| <b>800</b>      | <b>Agency Funds</b>                                  | 6342 Non-Food                              | 809 Texas 21st Century                                                  |
| 806             | SBCISD Scholarship fund                              | 6344 USDA Donated Commodities              | 812 Staff Development                                                   |
| 810             | Superintendent's Scholarship Acct                    | 6390 Supplies and Materials                | 836 Elementary Education                                                |
| 865             | Student Activity Accounts (Clubs & Org)              | 6395 Furn/Equip<\$5000                     | 871 Secondary Education                                                 |
|                 |                                                      | 6396 Comp/Elec <\$5000                     | 872 Print Shop                                                          |
| <b>Function</b> |                                                      | 6397 Computer Software & Supplies          | 873 Instructional Technology                                            |
| 11              | Instruction                                          | 6398 Other Supplies                        | 901 Instructional Coaches                                               |
| 12              | Instructional Resources & Media Svs                  | 6399 General Supplies                      | 922 Police Department                                                   |
| 13              | Curriculum Development & Instructional Staff Dev.    | <b>6400 Other Operating costs</b>          | 930 Textbook                                                            |
| 21              | Instructional Leadership                             | 6410 Travel Subsistence & Stipends         | 931 Athletics                                                           |
| 23              | Campus Administration                                | 6411 Travel - Employees                    | 933 Transportation Dept.                                                |
| 31              | Counseling Services                                  | 6412 Travel - Students                     | 935 Food Service                                                        |
| 32              | Social Work Services                                 | 6417 Travel - Board Members                | 936 Maintenance & Operation                                             |
| 33              | Health Services                                      | 6419 Travel - Non Employees                | 937 Construction                                                        |
| 34              | Student Transportation                               | 6425 Property Insurance                    | 938 A/C                                                                 |
| 35              | Food Services                                        | 6426 Liability Insurance                   | 939 Health Services                                                     |
| 36              | Cocurricular/Extracurricular Activities              | 6427 Bonding Expenses                      | 947 Risk Management                                                     |
| 41              | General Administration                               | 6428 Athletic Insurance                    | 948 Technology Department                                               |
| 51              | Plant Maintenance & Operations                       | 6429 Insurance And Bonding Costs           | 949 Research Assessment/Evaluation                                      |
| 52              | Security & Monitoring Services                       | 6430 Election Costs                        | 950 Parental Involvement                                                |
| 53              | Data Processing Services                             | 6439 Election Costs                        | 999 Systemwide                                                          |
| 61              | Community Services                                   | 6449 Depreciation Expense                  | <b>Fiscal Yr</b> <i>(fiscal year will only appear on federal funds)</i> |
| 81              | Facilities, Acquisition, and Construction            | 6490 Miscellaneous Operating Costs         | 9 2018-2019                                                             |
| 93              | Payments to Fiscal Agent of SSA, Sp.Ed. Co-Op        | 6491 Required Publication                  | 0* 2019-2020                                                            |
| 95              | Payments to JJAEP                                    | 6493 District Shared Services              | 1 2020-2021                                                             |
| 99              | Other Intergovernmental                              | 6494 Transportation                        | 2 2021-2022                                                             |
| <b>6100</b>     | <b>Payroll Costs</b>                                 | 6495 Dues                                  | 3 2022-2023                                                             |
| 6112            | Salaries for Substitute Teachers                     | 6497 Fees & Dues                           | <b>Program</b> <b>Intent Code</b>                                       |
| 6118            | Salaries, Professional, Extra Duty (6119)            | 6498 Awards                                | 11 Basic Educational Services                                           |
| 6119            | Salaries, Teachers & Professional Personnel          | 6499 Miscellaneous Operating Costs         | 21 Gifted And Talented                                                  |
| 6121            | Extra Duty Pay, Overtime, Support Personnel          | <b>6500 Debt Service</b>                   | 22 Career And Technology                                                |
| 6125            | Part-Time Hourly                                     | 6510 Debt Principal                        | 23 Special Education                                                    |
| 6126            | Part-Time Professional                               | 6511 Bond Principal                        | 24 Accelerated Education SSI/ELC                                        |
| 6129            | Salaries, Paraprofessional & Support Staff           | 6512 Capital Lease Principal               | 25 Bilingual Education                                                  |
| 6130            | Employee Allowances                                  | 6520 Interest Expenditures                 | 26 AAEP Gateway to Graduation Aca                                       |
| 6134            | Travel Allowances                                    | 6521 Interest On Bonds                     | 28 Daep Supplemental                                                    |
| 6141            | Social Security/Medicare                             | 6522 Capital Lease Interest                | 30 Title I Part A                                                       |
| 6142            | Group Health Insurance                               | 6599 Other Debt Service Fees               | 31 High School Allotment                                                |
| 6143            | Workers Compensation                                 | <b>6600 Capital Improvements</b>           | 32 PreKindergarten (Pre-K)                                              |
| 6144            | TRS On-Behalf Payments                               | 6614 Land Purchase                         | 33 PreKindergarten - Special Ed                                         |
| 6145            | Unemployment Compensation                            | 6615 Land Improvements                     | 34 PreKindergarten - Comp Ed                                            |
| 6146            | Teacher Retirement/TRS Care                          | 6619 Land Purchase & Improvement           | 35 PreKindergarten - Bilingual Ed                                       |
| 6149            | Employee Benefits                                    | 6624 Geotec/Survey                         | 36 Early Education Allotment                                            |
| <b>6200</b>     | <b>Professional &amp; Contracted Services</b>        | 6625 Architect                             | 37 Dyslexia                                                             |
| 6211            | Legal Services                                       | 6626 Testing                               | 38 College, Career, and Military Readiness                              |
| 6212            | Audit Services                                       | 6627 Printing                              | 43 Dyslexia - Special Education                                         |
| 6213            | Tax Appraisal and collection                         | 6628 Other                                 | 91 Athletics                                                            |
| 6216            | Pupil Appraisal                                      | 6629 Building Purch Const.Improvements     | 99 Undistributed                                                        |
| 6217            | Data Processing Professional                         | 6631 Vehicles                              | <b>Local</b>                                                            |
| 6218            | Consultants                                          | 6636 Data Processing Equipment Purchase    | 000 District Wide                                                       |
| 6219            | Professional Services                                | 6639 Furniture,Equipment & Software        | 100 Principal                                                           |
| 6220            | Tuition and Transfer Payments                        | <b>Organizations</b>                       | 200 Maintenance & Operation                                             |
| 6221            | Staff Tuition and Fees - Higher Ed                   | 001 SBHS High School                       | 300 Purchasing                                                          |
| 6222            | Student Tuition - Public                             | 003 Cameron Co JJAEP                       | 400 Child Nutrition                                                     |
| 6223            | Student Tuition - Other than Public Schools          | 004 PRC                                    | 500 JROTC                                                               |
| 6238            | Other ESC Services                                   | 005 Amador R Rodriguez Boot Camp           | 600 Technology                                                          |
| 6239            | Education Service Center Services                    | 007 Veterans Memorial Academy              | 700 Security                                                            |
| 6244            | Computer Maintenance & Repair                        | 009 Gateway to Graduation Academy          | 800 CTE                                                                 |
| 6245            | Vehicle Maintenance & Repair                         | 041 Berta Cabaza Middle School             | 900 Business Office                                                     |
| 6246            | Audio & Visual Maintenance & Repair                  | 042 Miller Jordan Middle School            |                                                                         |
| 6247            | Other Contracted Services                            | 043 Riverside Middle School                |                                                                         |
| 6248            | B&G Maintenance & Repair                             |                                            | <b>*</b> <b>Local Funds will always be Year 0</b>                       |