

1 XXX	2 X	3 XX	4 XX	5 XXX	6 XX	7 XXX	8 XXXXXX			
Fund Code	Year	Function (11-99)	Sub- Object	Organization	Program Intent Code PIC	Owner	Object Code (Acct) and Prog. 61xxx-62xxx	Add'l Object Codes 63xxx-64xxx	Object Codes 66xxx	Technology Items

1 - Fund Code - Three digit code - i.e. 199, 461, 865, etc.

2 - Fiscal Year - Fourth digit following the fund identifies the fiscal year (7= 2016-2017, 8=2017-2018, 9=2018-2019)

3 - Function - A two digit code applied to expenditures that identifies the purpose of the transaction (11, 13, 31, etc.)

4 - Sub-Object- A two digit code for the breakdown of the object codes to identify a department within an organization. These codes are usually campus or department defined

5 - Organization Code - Three digit code identifying the organization affected by the transaction.

6 - Program Intent Code (PIC) - Two digit code used to account for the cost of instruction and other services that are toward a particular need of a specific set of students.

7 - Owner - Three digit code that identifies the owner of the expenditure account

8 - Object Code (Account) and Program - Six digit code that identifies the nature of the object of an account, or a transaction. Expenditures/expenses should be classified by the major object classes according to the types of items purchased or services obtained.

Accounting Code Structure

FUND **XXX**x xx xx xxx xx xxx xxxxxx

FUNCTION xxxx **XX** xx xxx xx xxx xxxxxx

SUB-OBJECT xxxx xx **XX** xxx xx xxx xxxxxx

ORGANIZATION CODE xxxx xx xx **XXX** xx xxx xxxxx

PROGRAM INTENT CODE (PIC) xxxx xx xx xxx **XX** xxx xxxxxx

OWNER xxxx xx xx xxx xx **XXX** xxxxxx

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **61xxx** and **62xxx**

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **63xxx** and **64xxx**

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **66xxx**

Technology Items

FUND			
		283	ESSER Supplemental
196	KEEP	287	Title IV-Federal Grant
197	Tuition Based Pre-K	3xx	Shared Services
198	Natatorium	410	State Instr Materials Fnd
199	General Fund	42x	State Grants and TEA Reimbursements
206	Homeless-Federal Grant	461	Campus Activity Funds
211	Title I-Federal Grant	48x	Local Grants
224	Idea B-Federal Grant	49x	Hudson Foundation Grants
225	Idea B-Pre K Federal Grant	665	Miscellaneous Projects
240	Child Nutrition	670	2014-2015 Bond Funds
244	Perkins-Federal Grant	680	2019-2020 Bond Funds
281	ESSER II	770	Workers Comp
282	ESSER III	780	Health Insurance
255	Title II-Federal Grant	865	Student Activity Accounts
263	Title III-Federal Grant	867	Benevolence/Social Fund
Note: No budget transfers between funds. If an expense has been coded to an incorrect fund a journal entry should be submitted.			

FUND XXXx xx xx xxx xx xxx xxxxxx

FUNCTION xxxx XX xx xxx xx xxx xxxxxx

SUB-OBJECT xxxx xx XX xxx xx xxx xxxxxx

ORGANIZATION CODE xxxx xx xx XXX xx xxx xxxxx

PROGRAM INTENT CODE (PIC) xxxx xx xx xxx XX xxx xxxxxx

OWNER xxxx xx xx xxx xx XXX xxxxxx

Object Codes (Account) and Program xxxx xx xx xxx xx xxx 61xxx and 62xxx

Object Codes (Account) and Program xxxx xx xx xxx xx xxx 63xxx and 64xxx

Object Codes (Account) and Program xxxx xx xx xxx xx xxx 66xxx

Technology Items

FUNCTION			
Two digit code applied to expenditures that identify the purpose of the transaction			
11	Instruction - Interaction between students and teachers that deliver, enhance or direct the delivery of learning situations to students	35	Food Service/CNP - Food service operation including the cost of food, labor, and other expenses necessary for the preparation, transportation and storage of food to provide to students and staff
12	Library & Media - Directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media	36	Extracurricular - School-sponsored activities, generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting (Drill Team, Color Guard, Cheer, Swim, Basketball, Debate, Theatre, etc.)
13	Curriculum Development, In-service training, & Instructional Staff Development - Aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students.	41	General Administration-For purposes of managing or governing the school district as an overall entity.
21	Instructional Leadership - Managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services	51	Maintenance and Operations-For activities to keep the physical plant and grounds open, clean, comfortable and in effective working condition and state of repair. This also includes warehousing and receiving services.
23	School Leadership -To direct and manage a school campus. (Principals, Asst. Principals, and other Assistants to the Principal)	52	Security and Monitoring Services-To keep student and staff surroundings safe, whether in transit to or from school, on campus or participating in school sponsored events at another location Crises Bags, ID badges
31	Guidance, Counseling, and Evaluation - Directly related to assessing and testing student's abilities, aptitudes, and interests, evaluate student performance (i.e Test Scoring, CBE, AP, PSAT, STAR etc.) Red Ribbon Week	53	Data Processing Services - For data processing services.
32	Social Work - Truant officers, social workers, investigating and diagnosing student social needs	61	Community Services-Activities or purposes other than public education and adult basic education services. Activities related to the whole community or some segment of the community.
33	Health Services-Directly related to providing physical health services to students-Nurses	81	Facilities Acquisition and Construction
34	Transportation - Expenses incurred for transporting students to and from school	93	Shared Services
		95	Juvenile Justice Alternative Education Program (JJAEP)

FUNCTION xxxx **XX** xx xxx xx xxx **xxxxxxx**

SUB-OBJECT xxxx xx **XX** xxx xx xxx **xxxxxxx**

ORGANIZATION CODE xxxx xx xx **XXX** xx xxx xxxxx

PROGRAM INTENT CODE (PIC) xxxx xx xx xxx **XX** xxx **xxxxxxx**

OWNER xxxx xx xx xxx xx **XXX** **xxxxxxx**

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **61xxx** and **62xxx**

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **63xxx** and **64xxx**

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **66xxx**

Technology Items

Sub-Object				
	Two digit code for the breakdown of the object codes to identify a department within an organization. These codes are usually campus or department defined (Including but not limited to)			
00	General		GE	Drama
46	Payroll		HA	Foreign Language
CN	Technology Contracted Services		HD	Technology Hardware
EB	Technology Electronic Books		KA	Language Arts
ER	Employee Recognition		KG	Speech/Debate
GB	Art		MF	Math
GC	Band		QA	Science
GD	Choir		RA	Social Studies
GF	Music		SW	Software

SUB-OBJECT xxxx xx **XX** xxx xx xxx xxxxxx

ORGANIZATION CODE xxxx xx xx **XXX** xx xxx xxxxx

PROGRAM INTENT CODE (PIC) xxxx xx xx xxx **XX** xxx xxxxxx

OWNER xxxx xx xx xxx xx **XXX** xxxxxx

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **61xxx** and **62xxx**

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **63xxx** and **64xxx**

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **66xxx**

Technology Items

ORGANIZATION CODES

Campuses

001	KHS	041	KMS	101	KHES	118	BPES
002	FRHS	042	FHMS	102	FES	119	WSES
004	CHS	043	HMS	103	PES	120	LES
005	TCHS	044	ISMS	105	WRES	121	IES
006	KCAL	045	TSMS	106	HES	122	FSES
039	Learning Center	046	TVMS	108	SGES	124	ERES
007	KCA	047	VRMS	109	PGES	125	CES
				110	WLES	126	BWES
		104	BCIS	111	NRES	129	RES
		114	PHIS	112	HLES	130	SVES
		123	TMIS	113	LSES		
				116	BES		
				117	FRES		

Departments

036	Athletics	699-Summer School	807	Constr-Bond 2015	950	Facility Projects	967	Advanced Academics
701	Superintendent		896	Natatorium	951	Facility Systems	968	Learning Resources
702	Board of Trustees		934	Transportation	952	Custodial Services	969	Language Coord-Secondary
737	Media Production		936	Special Education	953	Health Services	970	Associate Super. Education
738	Payroll		937	Language Acquisition	954	Child Nutrition	971	Area Superintendents
739	General Counsel		938	Dyslexia	955	Library/ Media Services	972	Student Services
740	Business Operations		939	Fine Arts	956	Career and Technology	973	Environmental Solutions
741	Demographics		940	Early Childhood Program	957	Social Studies Coordinator	975	Safety/Security
742	Communications		941	Curriculum & Instruction	958	Math Coordinator-Elem.	976	Environmental Services
743	Chief Financial Officer		942	Resch, Assess. & Prog. Eval.	959	Math Coordinator-Secondary	977	Facility Processes
744	Purchasing		943	Counseling	960	Science Coordinator	978	CCMR
746	Property Casualty		945	State and Federal Programs	961	Avid Coordinator	979	Student Support Services
747	Instructional Materials		946	Professional Development	963	World Languages	980	Software District Wide
748	Human Resources		947	General Education Support & Summer School	964	Language Coordinator-Elem.		
749	Finance		948	Comp ED	965	Distribution		
805	Constr-Bond 2005	745/949	Chief Technology Officer	966	Records/Fixed Assets			

ORGANIZATION CODE xxxx xx xx **XXX** xx xxx xxxxx

PROGRAM INTENT CODE (PIC) xxxx xx xx xxx **XX** xxx xxxxxx

OWNER xxxx xx xx xxx xx **XXX** xxxxxx

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **61xxx** and **62xxx**

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **63xxx** and **64xxx**

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **66xxx**

Technology Items

PROGRAM INTENT CODES (PIC)			
11	Basic Educational Services	33	Pre K Special Education
21	Gifted and Talented	36	Early Education Allotment
22	Career and Technical	37	Dyslexia
23	Special Education	38	College, Career and Military Readiness
24	Compensatory Education	43	Dyslexia Special Education Services
25	Bi-lingual Education	91	Athletics and Related Activities
26	Alternative Education	99	Undistributed
28	Disciplinary Alternative Education	00	Null-Not reported to TEA
30	Title I		

PROGRAM INTENT CODE (PIC) xxxx xx xx xxx **XX xxx xxxxxx**

OWNER xxxx xx xx xxx xx **XXX xxxxxx**

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **61xxx and **62xxx****

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **63xxx and **64xxx****

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **66xxx**

Technology Items

Owner Code					
Campuses					
001	KHS	041	KMS	101	KHES
002	FRHS	042	FHMS	102	FES
004	CHS	043	HMS	103	PES
005	TCHS	044	ISMS	105	WRES
006	KCAL	045	TSMS	106	HES
039	Learning Center	046	TVMS	108	SGES
007	KCA	047	VRMS	109	PGES
				110	WLES
		104	BCIS	111	NRES
		114	PHIS	112	HLES
		123	TMIS	113	LSES
				116	BES
				117	FRES
Departments					
036	Athletics			950	Facility Projects
701	Superintendent	896	Natatorium	951	Maintenance
702	Board of Trustees	934	Transportation	952	Custodial Services
737	Media Production	936	Special Education	953	Health Services
738	Payroll	937	Language Acquisition	954	Child Nutrition
739	General Counsel	938	Dyslexia	955	Library/ Media Services
740	Business Operations	939	Fine Arts	956	Career and Technology
741	Demographics	940	Early Childhood Program	957	Social Studies Coordinator
742	Communications	941	Academic Support	958	Math Coordinator-Elem.
743	Chief Financial Officer	942	Resch, Assess. & Prog. Eval.	959	Math Coordinator-Secondary
744	Purchasing	943	Counseling	960	Science Coordinator
746	Property Casualty	945	State and Federal Programs	961	Avid Coordinator
747	Instructional Materials	946	Professional Development	963	World Languages
748	Human Resources	947	General Education	964	ELA Elementary
749	Finance	948	Comp ED	965	Distribution
805	Constr-Bond 2005	745/949	Chief Technology Officer	966	Records/Fixed Assets

OWNER xxxx xx xx xxx xx **XXX** xxxxxx

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **61xxx** and **62xxx**

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **63xxx** and **64xxx**

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **66xxx**

Technology Items

61xxxx PAYROLL COSTS			
6112xx	Substitute Pay - For Professional Substitutes	6129xx	Salaries-Support Staff-For paraprofessionals and other (non-exempt) support staff
6117xx	Stipends	6141xx	Social Security/Medicare
6118xx	Extra duty pay - For professional staff	6142xx	Group Health & Life Insurance
6119xx	Salaries - For teachers and other professional personnel	6143xx	Workers Compensation
6121xx	Overtime/Support Staff - For paraprofessional and other (non-exempt) support staff	6145xx	Unemployment Compensation
6122xx	Salaries/Substitute Pay - For Paraprofessionals and Hourly Employees	6146xx	Teacher Retirement
6128xx	Extra duty pay - For support staff: 1. para employees working games 2. comp time pay out	6149xx	TRS NON-OASDI
62xxxx Professional and Contracted Services			
6211xx	Legal Services - Fees, associated travel and other related costs for legal services (other than tax collection)	6256xx	Utilities - Telecommunication expenses
6212xx	Audit Services - Fees, associated with travel and other related costs for audit services	6257xx	Utilities - Electric utility expenses
6213xx	Tax Appraisal & Collection - Fees, associated travel and other related costs for the appraisal of property and the collection of taxes.	6258xx	Utilities - Gas utility expenses
6216xx-6219xx	Professional Services - Rendered by personnel who are licensed or registered with the state K-9 dogs	6259xx	Utilities - solid waste (trash) expenses
6229xx	Student Tuition	6269xx	Rentals - 1. Vehicles for employees (ex. Hertz, Enterprise etc) 2. Buildings or space in a building 3. Equipment Note: 641200 is now used for the rental of vehicles or charter buses transporting students
6239xx	Education Service Center - Contracted services provided by the education service center	6291xx	Consulting Services - For the practice of helping districts to improve performance through analysis of existing problems and development of future plans
6246xx	Contracted Services - Generally used for copier and fax machine maintenance and lease.	6298xx	Royalty Fees - For use of a patent including but not limited to 1. Scripts 2. Music 3. Video Licensing
6244xx-6249xx	Contracted Maintenance/Repair - For normal contracted maintenance and repairs of: Office equipment, Furniture, Computers, Ipads, Vehicles, Buildings, Grounds, and Security systems	6299xx	Misc. Contracted Services - Services rendered by personnel not employed by the district including but not limited to: 1. Professional development trainers or instructors, 2. Security workers, 3. Dry cleaning services, 4. Visiting authors, 5. Clinicians, 6 Officials or judges
625500	Utilities - water/waste water utility expenses		

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **61xxx** and **62xxx**

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **63xxx** and **64xxx**

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **66xxx**

Technology Items

63xxxx			
6311xx	Gasoline - For fuel expenses		
6315xx- 6319xx	Supplies - For Natatorium, Maintenance and Operations including but not limited to: 1. Janitorial/Custodial Supplies 2. For minor repairs 3. Supplies for upkeep of furniture and equipment	6395xx	Supplies - For teaching and office supplies: 1. Paper, pencils forms etc. 2. Ink cartridges 3. Workbooks 4. Kits
6321xx	Textbooks - For textbooks furnished to students at no cost	6396xx	Technology equipment - For technology equipment which must be coordinated with the technology department in advance of purchase. 1. Desk top computers 2. Laptops 3. Monitors 4. Printers and scanners 5. Docking stations 6. Software and site licenses Note: Computer accessories such as keyboards, mice, laptop bags should be charged to 639500
6325xx- 6329xx	Reading Materials - For magazine subscriptions, newspapers, dictionaries and thesaurus books placed in classrooms, and offices. Catalogued library books	6397xx	Furniture-This includes any type of furniture. This does NOT include appliances.
6334xx- 6339xx	Testing Material - For testing materials, including test booklets	6398xx	Mid year adjustment - Used to hold a percentage of your base budget for the mid year adjustment.
6343xx	Items for Sale- Any items purchased for resale-School Store, spirit wear, etc.	6399xx	Postage - This account is for postage & return shipping
64xxx			
6411xx	Employee Travel - For cost of: 1. Workshop and conference registration fees (Includes virtual & In Person training 2. Meals 3. Lodging 4. Mileage 5. Airfare 6. Other expenses associated with traveling on official school business	6494xx	Transportation - For the costs of transporting students to and from events when using Bus service provider: 1. Field trips 2 Extracurricular activities
6412xx	Student Travel - Costs paid on behalf of students traveling for school sponsored events: (Includes virtual & In Person) 1. Entry fees, 2. Meals 3. Lodging 4. Transportation including rental of vehicles or buses w/students	6495xx	Dues - For membership dues including but not limited to: TASA, TASP, TASB, TABO, Rotary Club
6419xx	Non-Employee Travel -Travel for individuals not employed by the school district: 1. Board members 2. Charter bus drivers hotel.	6496xx	Legal Publications - All publications legally required to publish (bid notices)
641166- 641966	All Out of State travel; 641166-Employee; 641266-Student; 641966 Non-employee	6497xx	Awards - For student awards and district service awards(649900 can be used also for students)
6425xx- 6426xx	Insurance and Bonding Costs - Used for property and liability insurance athletic insurance and bonding costs.	6498xx	Recognition/Staff food - For snacks or food at staff meetings and Employee recognition meetings, and TOY awards: 1. Staff development trainings 2. General staff meetings 3. Employee recognition 4. Teacher of the Year Awards 5. Counselor meetings
6434xx	Election Expenses - For all expenses associated with conducting an election for School Board Trustees including: 1. Printing Ballots 2. Non-employee elections officials 3. Legal notices	6499xx	Fees, Awards - This account is for: 1. Fees (not associated with travel) 2. Student awards, incentives & rewards 3. Food or snacks for students or staff meetings at Ed Center 4. Bid notices, 5. Graduation expenses 6. Newspaper advertisements 7. Permit fees 8. Notary fees

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **63xxx** and **64xxx**

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **66xxx**

Technology Items

6600 CAPITAL OUTLAY - must have useful life of more than one year and a unit cost of \$5000.00 or more			
6619XX	Land Purchase/Improvements - For purchase of land and improvements to land other than buildings	6631XX	Vehicles - For the purchase of vehicles over \$5000.00
6626XX	Architect and Engineer Fees	6639XX	Capital Outlay Equipment - For the purchase of equipment, furniture, and technology equipment over \$5000.00 per item (including any installation and/or delivery charges)
6629XX	Purchase, Construction or Improvements to Buildings		

Object Codes (Account) and Program xxxx xx xx xxx xx xxx **66xxx**

Technology Items

Software			Technology Approval ?	
Applications/ License, Digital Downloads of Instructional Apps			Yes	No
Instructional and Administrative software- (ex. iTunes, A-Z, Tumbleweed, Scholastic, eschool, Web application license, online subscriptions)	639600	SW	X	
E-Books				
Electronic books	632900	EB	X	
Renewable Licensing Agreements				
Renewable volume licensing agreements (ex: Microsoft, Adobe)	639600	LN	X	
Contracted Services				
Contracts & agreements such as turn key services for installation or configuration of software, fixed assets, hardware or initial implementations (ex. Moving mounted projectors, Promethean Boards or installing data drops)	629900	CN	X	
Renewable contracts for service (ex. Maintenance Agreements and Support) EX. Sunguard, Aeries, Powerschool	624900		X	
Capital Assets (Total unit cost is greater than \$5000)				
Mounted Projectors	663900	HD	X	
Servers for Technology	663900	HD	X	
Storage Area Network	663900	HD	X	
Media:				
Tape, disk, CD, DVD, Flash drives (external storage 500GB or less)	639500			X
Cables and connectors:				
USB cables, Fire wire cables, audio cables, video cables, printer cables, power cords, power strips & squids, phone cords, power adapters and adapters port to VGA	639500			X
Peripherals:				
Mice, keyboards, headsets, basic cases for laptops or tablets, computer lab headphones, components for digital cameras and existing printers	639500			X
Devices:				
DVD & CD players, that do not interface to a computer, hand held audio recorders that do not interface with a computer and Boom Boxes	639500			X
Webinars:				
Online classes	641100/641200			X

Unallowable Items: Amazon Alexa Echo Dot, Smart Devices such as Google Nest and WiFi Routers

Technology Items