

2026-2027

Budget Guidelines

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Georgetown Independent School District

2026-2027

Budget Guidelines Overview

The following is the 2026-27 Budget Guidelines for the Georgetown ISD. As always, the annual budget focuses on Board priorities centered on student opportunities and that all other functions within the district exist in support of the District's vision, mission and beliefs.

Budgeting is a valuable tool in both the planning and evaluation processes. Budgeting provides a vehicle for translating educational goals and programs into a financial resource plan. Thus, instruction planning to attain student educational goals should determine budgetary allocations. In addition, such budgeting practice may enhance the evaluation of budgetary and educational performance since resource allocations are closely associated with instructional plans.

There are five basic sections in this book: the development process, preparation overview, budget management, reference information and account codes. The development process includes overview, board directives, and a budget calendar. The preparation overview section includes budget steps, projected enrollment by campus, per pupil allotments (PPA) by campus, general expenditure codes, and special programs. The reference section contains frequently asked questions. The fourth and final section includes a listing of primary account codes with descriptions.

Contact Information

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Section 1: Budget Development

[7] TEC, Section 48.104(j-1)(2)

Budget Guidelines

TEA/Legal Requirements

1. The annual budget that requires board approval consists of the General Fund, Food Service Fund and the Debt Service Fund.
2. The board is required to approve these budgets to the functional level to comply with the State's legal level of budgetary control.
3. The budget shall be prepared by mid-June of each year with an effective date of July 1.
4. A public meeting of the board for taxpayer participation must be held at least ten days prior to the adoption of the budget.
5. The budget must be prepared in accordance with GAAP (generally accepted accounting principles) and State guidelines.
6. A copy of the approved budget must be posted on the District's website.
7. Funds may not be expended in any other manner than as provided for in the adopted budget. However, the board has the authority to amend the budget during the course of the budget year. Amendments must occur prior to June 30 each year. Amendments shall occur before exceeding a functional expenditure category.

District Policy CE (Local)

The District shall operate on a fiscal year beginning July 1 and ending June 30.

Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities.

The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:

1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.
2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.
3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.
4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.

The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.

The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.

In order to preserve financial stability, the District must be prepared to respond to cash flow shortages, large or unexpected one-time expenditures, changes in the economy, and changes in state funding. The District shall, therefore, target a yearly unassigned general fund balance between 20 percent and 30

[7] TEC, Section 48.104(j-1)(2)

percent of total operating expenditures. In addition, the District shall target a yearly minimum restricted debt service fund balance of 20 percent of annual debt requirements on all outstanding debt issuance.

District Preparation Guidelines

1. The annual budget should provide a vehicle for translating educational goals and programs into financial resource plans. Instructional planning should determine budgetary allocations.
2. The annual budget is intrinsically a document reflecting the District's administration accountability for its fiduciary responsibility to its patrons.
3. The budget is an important tool for the control and evaluation of the District's sources and uses of its resources.
4. The budget control processes should not be unduly restrictive. However, the budget process should ensure that the District's State and legal requirements are met and that the budget supports the educational plan.
5. Instructional resource allocation should be distributed based on student needs. (i.e. campus per pupil allotments-PPA, student-related programs)
6. The budget allocation process should involve consideration of all potential current and ongoing cost implications.
7. A budget is considered balanced when current resources match current spending plans. However, short-term budget imbalances may occur but cannot be sustained indefinitely. Technically, a balanced budget may be met through the use of fund balance reserves to pay for current services. However, on-going and recurring costs will deplete these reserves if continued over multiple budget periods.
8. To ensure administrative accountability, the budget is distributed over multiple cost centers with each having a budget manager[1] (campuses and departments). As a general rule, budget managers having the authority to initiate the use of district resources should predetermine that resources are available before committing funds.
9. Appropriate budget planning and communication between budget managers and the District central administration ensures that spending decisions from budget line items have corresponding approved resources.
10. Budget decisions for the use of funds within the control or decision-making role of the budget manager should not be made without knowledge of the fund source.
11. The District should utilize budget control processes for each budget manager and receive board approval for spending needs that exceed any function.

[1] **Budget Manager is defined as a principal or districtwide department head that has been given budget authority and assigned a budget responsibility code.**

[7] TEC, Section 48.104(j-1)(2)

Georgetown Independent School District
2026-27 Budget Calendar
TENTATIVE

GEORGETOWN ISD
2026 - 27 PROPOSED BUDGET CALENDAR

Business Services Preparation	Various	Budget calendar preparation Establish position control baseline Determine Per Pupil Allotments Initial enrollment projections based on demographer Finalize budget training and guidelines Prepare budget training and guidelines/update enrollment projections from demographer Submit agenda item for May meeting setting June Public Meeting date Publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" in newspaper and summary of proposed budget on district's website
November 2025	**4** **17**	**Board Workshop** **Regular Board Meeting**
December 2025	**1** **15** 15 **18**	**Board Budget Workshop #1 (Overview, Calendar, Process, Forecast)** **Regular Board Meeting** Approve new course requests for 2026-27 **District Leadership Team (DLT) Budget & Staff Planning Meeting**
January 2026	**5** **19** **22**	**Board Workshop** **Regular Board meeting** **DLT Budget & Staff Planning Meeting**
February 2026	**2** **5** 5 5 **16** **19**	**Board Budget Workshop #2 (Budget Assumptions & Process)** **Budget training session – Principal Download** Notice of preliminary budget workfile in Skyward Notice of campus and department allocations/non-campus staffing **Regular Board Meeting** **DLT Budget & Staff Planning Meeting**
March 2026	**2** **23** **23**	**Board Budget Workshop #3 (Budget Development + Preliminary Projections)** **Regular Board Meeting** **Department/campus budgets completion**
April 2026	**6** **20** 29	**Board Budget Workshop #4 (Budget Update & Compensation)** **Regular Board meeting** Estimated preliminary taxable values received from WCAD
May 2026	**4** **18** **29**	**Board Budget Workshop #5 (Preliminary Budget Completion)** **Regular Board Meeting (Approve Compensation)** **Tax Office sends Notice of Public Meeting to Discuss Budget & Proposed Tax Rate to Newspaper**
June 2026	3 **15** **15** 16	**Notice Published in newspaper on June 3rd** **Conduct public hearing on 2026-27 Budget and Regular Board Meeting** **Adoption of 2026-27 Budget** **Regular Board Meeting** Post adopted budget on the district's website
July 2026	**20** 21	**Regular Board Meeting** Receipt of certified tax values from WCAD
August 2026	**17**	**Regular Board Meeting (Adoption of Tax Rates)**

Note: Certain dates and events may be subject to change *Updated 11/13/25*

[7] TEC, Section 48.104(j-1)(2)

Section 2: Budget Preparation

[7] TEC, Section 48.104(j-1)(2)

Budget Preparation Overview

Steps to Budget Preparation

1. The District uses Skyward Financial Management System for budget prep and maintenance. A Budget Entry Demo and instructions are available in the Budget Section of the GISD Restricted Files & Forms Google Drive.
2. The Skyward workfile will be created by the CFO or designee and will have historical budget and expenditure information for review by the Budget Managers as they submit their respective budget entries
3. A complete copy of the current Budget Guidelines will be posted in the GISD Restricted Files & Forms. Any updates will be provided electronically.
4. All Budget Managers should collaborate with campus improvement teams and staff in the areas of counseling, health services and physical education to allocate campus and departmental budgets.
5. Budget Managers are to review their proposed budget with the appropriate supervisor and submit the final budget request entries in Skyward.
6. It is important that you submit your budget in Skyward by the deadline of 4:00 p.m., March 23, 2026.
    - Any questions or issues you have with your budget entry can be directed to Kenneth Adix (Ext. 5009) or Patty Collins (Ext. 6086).
7. If you need assistance on what to do or how to get organized, please contact Kenneth Adix.

[7] TEC, Section 48.104(j-1)(2)

2026-2027 Campus Budget Calculation

Many factors determine the campus budgets. The base of those budgets is calculated by the following method. Additional factors considered are funding for programs such as NJROTC, State Comp Ed, etc.

Campuses should budget a minimum of $5.00 per student (projected enrollment) for library services (Function 12) unless told otherwise.

Campus	Projected Enrollment	Campus PPA multiplier	Fixed cost per campus	Free/Reduced campus percentage	Free/Reduced Adjustment	Total Budget
Elementary	XXX	$75	$6,000	%	$ADJ	$PPA
Middle School	XXX	$85	$9,000	%	$ADJ	$PPA
High School	XXXX	$100	$9,000	%	$ADJ	$PPA

[7] TEC, Section 48.104(j-1)(2)

Campus/Department Budget Matrix

Description of items	Function/ Object	Campus Allotment	Fine Arts	Career Tech	Athletics	Health Services	Bilingual /ESL	Special Ed	Pre K
Copier costs	11-6249	✓		✓				✓	
Instrument maintenance	11-6249		✓						
Instructional supplies	11-6399	✓	✓	✓			✓	✓	✓
Paper	11-6399	✓							
Copier supplies	11-6399	✓							
CTE supplies/equipment	11-6399			✓					
Band equipment	11-6399		✓						
Special education supplies/equipment	11-6399							✓	
Bilingual/ESL supplies equipment	11-6399						✓		
Teacher travel	11-6411	✓		✓			✓		
Graduation/Awards	11-6499	✓							
Library books/materials (cataloged)	12-6669	✓							
Library supplies	12-6399	✓							
Staff development supplies	13-6399	✓		✓			✓	✓	✓
Office supplies	23-6399	✓							
Office equipment (under $5K)	23-6399	✓							
Testing materials/scanners	31-6339	✓						✓	
Counseling supplies	31-6399	✓							
Health services supplies/equipment	33-6399	✓				✓			
Band uniforms (must use PIC 99)	36-6399		✓						
Athletic & Extra Curr supplies/equipment	36-6399		✓	✓	✓				
Custodial supplies	51-6399								
Contracted maintenance/repairs	XX-6269	✓	✓	✓	✓	✓	✓	✓	✓
Misc. Contracted Services	XX-6299	✓	✓	✓	✓		✓	✓	
Postage	XX-6399	✓	✓	✓	✓	✓	✓	✓	✓
Student Travel	XX-6412	✓	✓	✓	✓				
Field Trips/Extracurricular Transportation (district buses only)	XX-6494	✓	✓	✓	✓		✓	✓	✓
Furniture/equipment (under $5K)	XX-6649	✓	✓	✓	✓	✓	✓	✓	
Furniture/equipment (over $5K)	XX-6639	✓	✓	✓	✓	✓	✓	✓	

The above matrix is a general guide to setting up proper budget codes.

[7] TEC, Section 48.104(j-1)(2)

Department Budgets

1. Department budgets are based upon justifiable needs to support the operation of the District.
2. Specific budget requests will require proper justification.
3. Department Budget Managers should provide a description for each line item request.
4. Additional supporting documentation should accompany budget requests when necessary.
5. Major purchase requests and five-year projection plans should be submitted for review.

[7] TEC, Section 48.104(j-1)(2)

Section 3: Budget Management

[7] TEC, Section 48.104(j-1)(2)

Budget Management

Monitoring the Budget

- Budget information can be viewed in Skyward HR/Finance Chart of Accounts or Budgetary Data Mining reports
- Campus and department staff are authorized to view their respective budgets subject to their Skyward security access
- Periodic monitoring (at least monthly) should be conducted. Reconciling campus/department budget management records with Skyward
- The timing of planned expenditures should be noted and documented – the campus plan timelines should aid in this process
- Budget resources should be realigned as the need arises due to changes in the instructional program and/or campus plan
- The purchasing deadlines should be adhered to – see End of Year section of the Georgetown ISD Business Services Procedures Manual found in the GISD Restricted Files and Forms.

Revising/Amending the Budget

- Budget amendments are mandated by the state when funds are moved from one functional area to another – these amendments require Board approval. Adequate planning is required since requests to the School Board are done once a month at their regular Board meeting.
- Budget transfers (within functional areas) – may be initiated by budget managers and/or their budget support staff as the need arises. The CFO or Director of Finance shall approve and ensure that budget transfers are posted to the general ledger on a timely basis.
- The Final Amended Budget shall be approved by the School Board prior to June 30th of the current fiscal year

Evaluation of the Budget – At Year-End

- As part of the campus planning process, the budget should be reviewed at year-end to determine if:
    1. The campus used its resources to meet the district goals
    2. The campus used it resources to meet the campus goals
    3. The campus used its resources to serve all student populations
    4. The campus used it special program allotments for state comp ed, career and technology, etc. to supplement the basic instruction for all identified students
    5. The campus realigned its resources as needed during the school year to meet the changing needs of the students
    6. The campus should consider adding and/or deleting programs

[7] TEC, Section 48.104(j-1)(2)

Section 4: Reference Information

[7] TEC, Section 48.104(j-1)(2)

Frequently Asked Questions

1. What does the per pupil allotment (PPA) for campuses cover?

The basic allotment should cover most campus needs. An example of campus expenditures that may be covered by the allotment is shown below.

- Contracted services
- Copier rentals
- Copies
- Counselor supplies
- Dues, fees and awards
- Employee travel **(mileage reimbursement rate for 2026-27 is $0.60)**
- Field trip costs
- Instructional supplies for PE, Art, Music and regular education
- Library supplies
- Nurses supplies
- Office supplies
- Outside printing costs
- Paper
- Postage
- Reading materials
- Replacement equipment/capital
- Routine equipment repairs
- Staff development supplies
- Student travel
- Substitute costs beyond regular instruction

Note: This list is not intended to be exhaustive

The following is a partial list of items supported in whole or in part by departments:

Computers and related hardware	Technology Department coordinates major budget technology initiative cycle. Replacement of individual computers should be handled through the campus budget.
Orchestra and Band Equipment	Large equipment replacement will be covered under the Fine Arts budget.
Special Education Contracted Services and Misc. Operating Costs	Special Education Department will plan and budget these items.
Staff Development	Curriculum and Professional Learning Departments will budget major staff development initiatives. Campuses will budget campus-based initiatives.
Custodial Supplies	Budgeted by the Custodial Department.
Career and Technology Ed	CTE Department will plan and budget for specific items and Carl Perkins grant funds.
Athletics	Athletic Department will plan and budget for supplies and equipment needs.
Fine Arts	Fine Arts Department will plan and budget for supplies and instructional needs.
Maintenance/Repair of Facilities	Maintenance Department will plan and budget for major maintenance and repair needs. Small maintenance items are to be covered by campus budget.
Furniture	Small purchases to be covered by campus budget.

[7] TEC, Section 48.104(j-1)(2)

2. For items not explained previously, how do you determine who budgets for the item or service?

As a general rule, the budget manager who has been given the authority by the District to initiate a purchase for goods or services should be the one to budget for the item. While budget managers are not expected to budget for goods or services beyond their control, every effort should be made to ensure that potential budget events are communicated to the proper supervisor and/or CFO during the budget planning process.

3. What is the difference between using PPA and budgeting for major capital needs?

The PPA is a formula-determined finite amount. Depending on the circumstances and budget initiatives, PPA may or may not be enough to cover all anticipated budget expenditures for the upcoming budget year. For instance, one campus may have a special need to budget for one year only to replace its 25-year-old cafeteria tables. That campus would not be expected to cover that cost from its annual PPA. A special request would be in order.

Special requests are any requests that exceed the amount of the PPA. Typically, they are needed to cover new program initiatives, furniture and equipment replacement, or any other costs that support the campus budget.

4. What is the definition of Capital Outlay Expenditure?

School districts account for both current and non-current assets. Included within the non-current assets are fixed and intangible assets. Fixed assets have certain properties that distinguish them from other types of non-current assets. Fixed assets are:

- Tangible in nature
- Long-lived (have a life longer than one year)
- Of a significant value at purchase or acquisition
- Reasonably identified and controlled through a physical inventory system

They may include land, buildings, machinery, furniture, and other equipment that are intended to be held or used over a longer period of time. "Fixed" denotes probability of intent to continue use of an asset and does not indicate immobility of an asset.

School districts are required to classify expenditures for all equipment, furniture, technology and capital outlay items having a (per unit) cost of $5,000 or more and a useful life of more than one year. Object code 6639 is used to classify these assets.

6639 Capital Outlay - Unit Price $5,000 and Over

This code is used to classify expenditures for all equipment, furniture, technology 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. Included in this code are items such as telephone systems, intercommunication and telecommunication systems, and mainframe and high capacity copy machines.

6649 Capital Outlay - Unit Price under $5,000

This code is used at the discretion of the school district to account for furniture and equipment having a unit price of $5,000 or less.

[7] TEC, Section 48.104(j-1)(2)

Frequently Asked Questions

The following table will assist you in determining the proper object code to use when coding budget requests for musical instruments, audiovisual equipment, furniture, computers and related hardware or any other item typically considered capital outlay:

Unit Price Range	Object Code
Less than $5,000	6649
$5,000 and greater	6639

5. What if the Fall enrollment for a campus exceeds the PPA projection?

After the October PEIMS student data is verified, the Business Services Department will reassess the PPA and when possible, make appropriate budgetary adjustments.

Assistance with Budget and Account Code Questions

For assistance with Budget & Operation questions, please contact the following by phone/email:

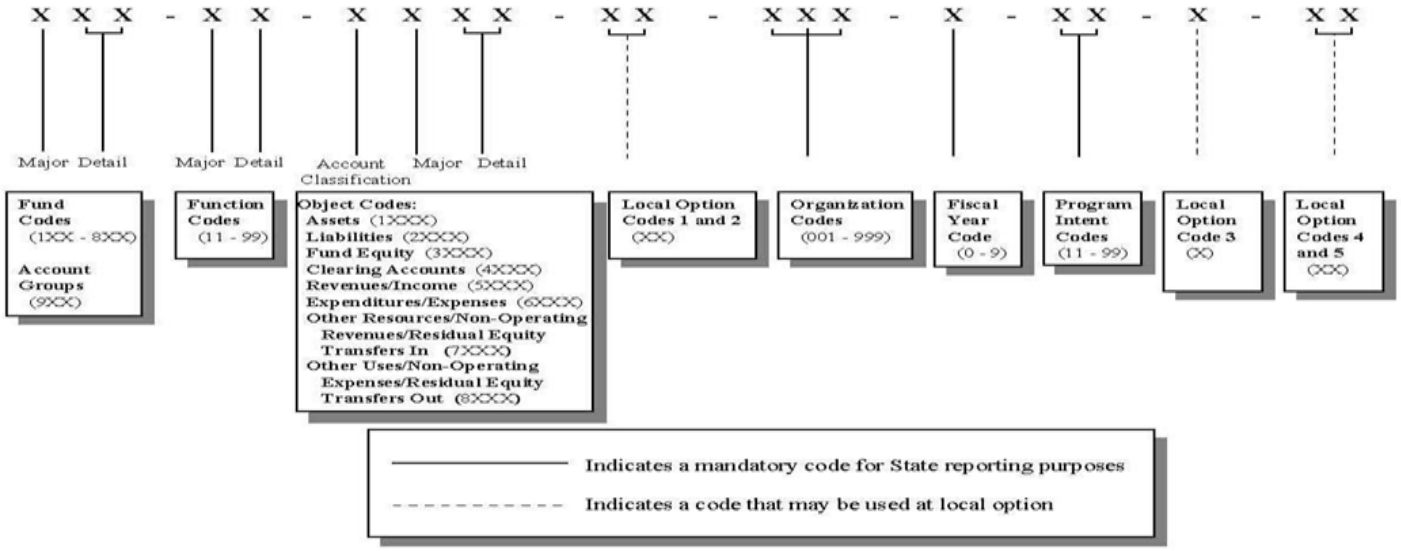
Name	Phone Number	Email Address
Kenneth Adix	512-943-5009	*adixk@georgetownisd.org*
Renita Wright	512-943-5000, Ext. 6061	*wrightr2@georgetownisd.org*
Patty Collins	512-943-5000, Ext. 6086	*collinsp@georgetownisd.org*

[7] TEC, Section 48.104(j-1)(2)

Section 4: Account Codes

[7] TEC, Section 48.104(j-1)(2)

Account Code Structure



[7] TEC, Section 48.104(j-1)(2)

Fund Detail Coding

199	GENERAL FUND
211	TITLE I PART A, BASIC PROGRAMS
212	TITLE I PART C, MIGRATORY CHLD
222	LEARN & SERVE AMERICA
224	IDEA PART B FORMULA
225	IDEA PART B PRESCHOOL
240	FOOD SERVICE
244	TITLE I, PART C-CARL PERKINS
255	TITLE II, TEACHER & PRIN. TRAINING
263	TITLE III, LEP
284	IDEA-B ARP
289	TITLE IV (formerly VI CSR)
385	VISUALLY IMPAIRED
397	ADVANCE PLACEMENT
410	INSTRUCTIONAL MATERIALS ALLOTMENT
429	PRE-K GRANT
459	JJAEP
461	CAMPUS ACTIVITY
481	HOMELESS GRANT (ESC 13)
498	KLE BLENDED LEARNING GRANT
499	LOCALLY FUNDED SPECIAL REVENUE FUNDS
599	DEBT SERVICE
695	CAP PROJ SERIES 2022
696	CAP PROJ SERIES 2024
697	CAP PROJECTS 2016, 2017, 2019
698	CAP PROJECTS 2011
699	CAPITAL PROJECTS
713	ENTERPRISE FUND (EARLY LEARNING CTR)
865	STUDENT ACTIVITY

[7] TEC, Section 48.104(j-1)(2)

Fund Code Descriptions

199 General Fund

This classification must be used to account for funds in which the local governing board designates. The local governing board has wide discretion in their use as provided by law. This fund usually includes transactions as a result of revenues from local maintenance taxes, payments in lieu of taxes, foundation entitlements, State and County available and other Foundation School Program sources which are not identified on warrants for foundation entitlements. This fund classification is also used to record transactions involving the instructional facilities allotment for lease-purchase related purposes [Fund Code 699, Debt Service Fund, is used to record transactions involving the FSP instructional facilities allotment for bonded indebtedness (voter approved debt) related purposes]. Any locally defined codes that are used at the local option are to be converted to Fund 199 for PEIMS reporting.

211 ESEA, Title I, Part A - Improving Basic Programs

This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the changing State content standards and to meet the changing State performance standards developed for all children. This program is authorized under P.L. 107-110. (84.010A) (U.S. Department of Education)

Note: This fund code is also used for ESEA Title I, Part D, Subpart 2 - LEA programs with locally operated correctional facilities and Title I – School Improvement Program.

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

This fund classification is to be used to account, on a project basis, for funds granted for programs benefiting children of migrant agriculture or agriculture-related workers and children of migrant fishermen. This grant is funded by P.L. 107-110. (84.011) (U.S. Department of Education)

222 National and Community Service Trust Act - Learn and Serve America

This fund classification is to be used to account, on a project basis, for funds allocated for enabling students to apply classroom learning to real life experiences. This grant is funded by P.L. 103-82. (94.004) (Corporation for National and Community Services)

224 IDEA - Part B, Formula

This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) sub grants. (84.027) (U.S. Department of Education)

225 IDEA - Part B, Preschool

This fund classification is to be used to account, on a project basis, for funds granted for preschool children with disabilities. This grant is funded by PL 105-17. (84.173) (U.S. Department of Education)

[7] TEC, Section 48.104(j-1)(2)

Fund Code Descriptions

240 National School Breakfast and Lunch Program

This fund classification is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA). The Food Service Fund is considered a Special Revenue Fund if it meets the following criteria:

- User fees are charged to supplement the National School Lunch Program (NSLP) reimbursement -- i.e., students are charged for meals.
- The General Fund subsidizes the Food Service Fund for all amounts required in excess of the NSLP reimbursements and user fees.
- The school district does not intend for the Food Service Fund to be self-sustaining.

This fund may have a fund balance not to exceed three months of food service operations, and such balances are to be used exclusively for allowable child nutrition program purposes. (10.553, breakfast; 10.555, lunch)

244 Career and Technical - Basic Grant

This fund classification is to be used to account, on a project basis, for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas. (84.048) (U.S. Department of Education)

255 ESEA, Title II, Part A: Teacher and Principal Training and Recruiting

This fund classification is to be used to provide financial assistance to LEAs to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement. (P.L. 107-110) (84.367A) (U.S. Department of Education)

263 Title III, Part A - English Language Acquisition and Language Enhancement

This fund classification is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards (P. L. 107-110, Title III, Part A, Subpart 1) (84.365A) (U.S. Department of Education)

289 Federally Funded Special Revenue Funds

This fund classification is to be used to account, on a project basis, for federally funded special revenue funds that have not been specified above. Any locally defined codes that are used at the local option are to be converted to Fund 289 for PEIMS reporting.

385 State Supplemental Visually Impaired (SSVI)

This fund classification is to be used to account for State Supplemental Visually Impaired funds. This fund is to be used by single school districts, on a project basis, to account for any of these funds received from the ESC or district fiscal agent of a shared services arrangement.

397 Advanced Placement Incentives

This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the Texas Advanced Placement Award Incentive Program, Chapter 28, Subchapter C, TEC.

[7] TEC, Section 48.104(j-1)(2)

Fund Code Descriptions

410 Instructional Materials Allotment (formerly State Textbook Fund)

In May of 2011, Senate Bill 6, 82(1), repealed the technology allotment used by Texas schools and created an Instructional Materials Allotment (IMA) for the purchase of instructional materials, technological equipment, and technology-related services. This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the textbook allotment (TEC Chapter 31, Subchapter B); and on a project basis, for funds awarded to school districts to purchase technological software or equipment that contributes to student learning, or to pay for training for educational personnel involved in the use of these materials. (TEC Chapter 32, Subchapter A).

429 Pre-Kindergarten Grant-State Funded Special Revenue Funds

This fund classification is for funds granted to implement or expand prekindergarten programs not required under TEC 29.153.

459 Shared Services Arrangements - State/Local Funded Educational Programs (includes local/state supplement to federal)

State/local funded shared services arrangements not listed above are to be shown in this fund. Any locally defined codes that are used at the local option are to be converted to fund 459 for PEIMS reporting.

461 Campus Activity Funds (see Fund 865 for Student Activity Funds)

This fund classification is to be used to account for transactions related to a principal's activity fund if the monies generated are not subject to recall by the school district's board of trustees into the General Fund. Gross revenues from sales are recorded in revenue object code 5755. The cost of goods sold is recorded in Function 36, using the appropriate expenditure object code.

481 Homeless Grant (ESC 13)-LOCALLY DEFINED

These fund classifications are used, at the option of the school district to classify locally funded special revenue funds such as grants by corporations to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499. For PEIMS reporting, these funds convert to Fund 499.

498 KLE Blended Learning Grant Funds-LOCALLY DEFINED

These fund classifications are used, at the option of the school district to classify locally funded special revenue funds such as grants by corporations to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499.

499 Locally Funded Special Revenue Funds

Locally funded special revenue funds not listed above are to be accounted for in this fund (effective September 1, 2001, this fund classification is also to be used for transactions that were accounted for as expendable trust funds prior to implementation of GASB Statement 34 reporting standards). Any locally defined codes that are used at the local option are to be converted to Fund 499 for PEIMS reporting.

599 Debt Service

This fund classification is used to combine all debt service funds for reporting. School districts are encouraged to use locally defined debt service funds (Fund Codes 511-598) to provide separate accountability for each type or issue of debt and convert these accounts to Fund 599 for PEIMS reporting. This fund classification is also used to record transactions involving the FSP instructional facilities allotment for bonded indebtedness (voter approved debt) related purposes (Fund Code 199, General Fund, is used to record transactions involving the instructional facilities allotment for lease-purchase related purposes).

[7] TEC, Section 48.104(j-1)(2)

Fund Code Descriptions

695 Capital Projects Series 2022
For PEIMS reporting, these accounts are converted to Fund 699.

696 Capital Projects Series 2024
For PEIMS reporting, these accounts are converted to Fund 699.

697 Capital Projects 2016, 2017, 2019 -LOCALLY DEFINED
For PEIMS reporting, these accounts are converted to Fund 699.

698 Capital Projects 2011-LOCALLY DEFINED
For PEIMS reporting, these accounts are converted to Fund 699.

699 Capital Projects
This fund classification is used to combine all capital projects funds for reporting. It is recommended that each capital project be recorded in a locally defined fund (Fund Codes 616 through 698) and converted to Fund 699 for PEIMS reporting.

713 Enterprise Funds (Early Learning Center)
This fund classification is used, at the option of the school district, to account for enterprise funds not defined elsewhere. GISD has opted to assign this to the Early Learning Center.

810 SCHOLARSHIPS

865 Student Activity Account (Not Reported to PEIMS) (See Fund 461 for Campus Activity Funds)
This fund classification is used as an agency account for student "club" funds or "class" funds.

[7] TEC, Section 48.104(j-1)(2)

Function Code Detail Listing

10 Instructional - Related Services
- 11 Instructional - Related Services
- 12 Instructional Resources & Media Services
- 13 Curriculum Development and Instructional Staff Development

20 Instruction & School Leadership
- 21 Instructional Leadership
- 23 School Leadership

30 Student Support Services
- 31 Guidance, Counseling & Evaluation Services
- 32 Social Work Services
- 33 Health Services
- 34 Student Transportation
- 35 Food Services
- 36 Co-curricular/Extracurricular Activities

40 Administrative Support Services
- 41 General Administration

50 Support Services / Non-Student
- 51 Facilities Maintenance and Operations
- 52 Security & Monitoring Services
- 53 Data Processing Services (Technology Services)

60 Ancillary Services
- 61 Community Services

[7] TEC, Section 48.104(j-1)(2)

Function Code Descriptions

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).

10-INSTRUCTION AND INSTRUCTIONAL-RELATED SERVICES

This function code series is used for costs that:

- Provide direct interaction between staff and students to achieve learning or
- Provide staff members with the appropriate materials or development achieve student learning.

11 - Instruction

This code is for costs for activities that deal directly with instruction (the interaction between teachers and students). Instruction may be provided to students in a school classroom or in another location, such as a home or hospital, and in other learning situations. It may be provided through face-to-face interaction or **an approved** medium such as television, radio, telephone, telecommunications, multimedia, correspondence, computer, internet, or online. This code includes costs for direct classroom instruction, other instruction, and activities that enhance or direct the delivery of instruction to students.

12 - Instructional Resources and Media Services

This code is for direct costs for resource centers and direct costs for establishing and maintaining libraries and other major facilities dealing with educational resources and media.

13 - Curriculum Development and Instructional Staff Development

This code is for direct costs for services to help instructional staff members plan, develop, and evaluate the process of providing learning experiences for students. These services include in-service training and other staff development for the school district's instructional staff members or members of instruction-related staffs (function codes 11, 12, and 13). This code is also for costs related to researching, developing, and modifying instruction.

20-INSTRUCTIONAL AND SCHOOL LEADERSHIP

This function code series is for costs related to managing, directing, supervising, and leading staff members who provide instruction or instruction-related services. This function code series is also for costs related to the general management and leadership of a school campus.

21 - Instructional Leadership

This code is for direct costs for managing, directing, supervising, and leading staff members who provide instruction or instruction-related services.

[7] TEC, Section 48.104(j-1)(2)

23 - School Leadership

This code is for costs for managing a school campus. Managing a campus includes the activities performed by the principal, assistant principals, and other assistants while they do the following:

- supervise all operations of the campus
- evaluate staff members of the campus
- assign duties to staff members who maintain student records for the campus

30-STUDENT SUPPORT SERVICES - (PUPIL)

This function code series is for costs that directly support students.

31 - Guidance, Counseling and Evaluation Services

This code is for direct costs for assessing students' abilities, aptitudes, and interests; counseling students about career and educational opportunities; and helping students set realistic goals. These costs include the costs of providing psychological services, educational counseling, and occupational counseling; identifying individual characteristics; and testing and evaluating students.

32 - Social Work Services

This code is for direct costs that are exclusively for activities such as the following:

- investigating and diagnosing student social needs arising out of the home, school, or community
- providing casework and group work services for the child, parent, or both
- interpreting the social needs of students for other staff members
- promoting change in an individual student's circumstances related to his or her social needs, including providing referrals to and interacting with other governmental agencies

33 - Health Services

This code is for direct costs that are exclusively for providing physical health services to students or for direct costs for inoculations for staff members. Physical health services include medical, dental, and nursing services.

34 - Student (Pupil) Transportation

This code is for costs incurred in transporting students to and from school. It is also for costs that are exclusively for student transportation that is related to career and technical education (CTE) services, special education services, or other special program services.

Your school district must record costs for regular bus routes to and from school, or for bus passes for transportation to and from school, using program intent code 99 (Undistributed) and organization code 999 (Undistributed) or 998 (Unallocated, Local Option).

Your district must record costs that are exclusively for transportation of students related to CTE services, special education services, or other special educational services using the applicable PIC.

35 - Food Services

This code is for direct costs that are exclusively for supervising or maintaining a food service operation. These costs include those for food, labor, and other goods and services needed to prepare, transport, and store food for students and staff members.

[7] TEC, Section 48.104(j-1)(2)

36 - Co-Curricular/Extracurricular Activities

This code is for costs for school-sponsored activities outside of the school day (extracurricular activities). These activities are generally ones designed to motivate students and provide them with enjoyment and skill improvement. The activities may be competitive or noncompetitive.

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. They include related activities, such as drill team, pep squad, and cheerleading. They also include University Interscholastic League (UIL) competition, such as one-act plays, speech, or debate; band; Future Farmers of America (FFA); National Honor Society; and similar activities.

If your school district has activity funds, it must classify the goods purchased for resale with this function code and record the gross sale of goods with revenue object code 5755 (Results from Enterprising Activities, Activity Funds, and Clearing Accounts).

40-ADMINISTRATIVE SUPPORT SERVICES

This function code series is for costs related to the overall general administrative support services of your school district.

41 - General Administration

This code is for costs to manage or govern the school district as an overall entity, including some activities that do not apply directly and exclusively to specific functions. General administration costs are indirect costs that apply to other expenditure functions of a school district.

For all costs that your district records with function code 41, your district must use:

- program intent code 99 and
- the organization codes in the 700 organization code group. (The organization codes in that group may not be used with any other function code, other than specific costs in function code 53 [Data Processing] that relate to the functions of the business office.)

50-SUPPORT SERVICES (Before Sept. 1, 2005, this was titled Support Services: Non-student based)

This function code series is for costs for non-student-based school district support services. That is, support services that do not directly support students. See the **30 function code series** for information on costs for student support services.

51 - Facilities Maintenance and Operations

This code is for costs to maintain and operate the physical facilities, including costs for keeping the facilities and grounds open, clean, comfortable, insured, and in an effective working condition and state of repair. This code is also for costs associated with warehousing items and receiving services.

52 - Security and Monitoring Services

This code is for costs for activities to keep the surroundings of students and staff members safe, whether students and staff members are in transit to or from school, on a campus, or at a school-sponsored event at another location.

[7] TEC, Section 48.104(j-1)(2)

53 - Data Processing Services (Technology)

This code is for costs for data processing services, whether in-house or contracted.

For data-processing costs associated with business office functions, such as accounting and payroll, your district must use organization code 750.

60-ANCILLARY SERVICES

This function code series is for costs for school district support services that supplement the operation of the district.

61 - Community Services

This code is for costs of activities other than regular public education and adult basic education services. These activities include services to the whole community or some segment of the community, such as providing resources to nonpublic schools or institutions of higher education and any proprietary services for outside entities in the community.

[7] TEC, Section 48.104(j-1)(2)

Function Code Matrix

Function Code 11—Costs to Include:	**Function Code 11—Costs to Exclude (correct function code appears in parentheses):**

• salaries for the following:
  ○ classroom teachers
  ○ teacher aides
  ○ classroom assistants
  ○ graders
  ○ employees working in the classroom on a dedicated basis
  ○ adult basic education teachers
  ○ substitute teachers
  ○ substitute teachers who provide instruction while instructional staff members attend staff development or in-service training
  ○ teachers who deliver instruction through telecommunications, television, satellite, etc.
  ○ school bus aides for special education
  ○ teachers for computer labs used for instruction
  ○ webmasters in an instructional setting
  ○ technology coordinators for instructional networks
  ○ network managers for instructional networks
• instruction, including that part of the regular school day that is for teaching physical education courses for credit and during which athletic activities or athletic practices occur
• distance learning
• classes taught to students by regional education service centers
• adult basic education
• special education instructional and related services, including speech, occupational, and physical therapy
• health instruction
• food used to instruct students on food preparation
• field trips
• encyclopedias and other reference books in the classroom
• instructional materials
• upkeep and repairs to instructional materials and equipment in the classroom
	• salaries for the following:
	  ○ department heads (function code 13)
	  ○ curriculum writers (function code 13)
	  ○ program directors (function code 21)
	  ○ school leadership, such as principals and assistant principals, and their staffs (function code 23)
	  ○ network managers for noninstructional networks (function code 53)
	  ○ webmasters (excluding costs attributable to instructional settings) (function code 53)
	  ○ management information services (MIS) directors (function code 53)
	  ○ information technology (IT) developers, programmers, testers, or systems analysts (excluding costs attributable to instructional settings) (function code 53)
	• curriculum development (function code 13)
	• IT networks; electronic equipment, including personal computers, servers, and mainframes; hardware; and software, including student and general administrative software, that are used for multiple functions, including license fees and maintenance for these hardware and software (function code 53)
	• security for technology networks, data, or systems (excluding costs attributable to instructional settings) (function code 53)
	• supplies and services for maintaining buildings and grounds, including utilities (function code 51)
	• tuition for students attending classes in another district because the resident district does not offer certain grade levels (function code 99)
	• purchase of weighted average daily attendance (WADA) from either the state or other school districts under the Texas Education Code, Chapter 41 (function code 91)
	• testing materials for standardized tests (function code 31)
	• band uniforms (function code 36)
	• property insurance on band instruments, uniforms, and equipment (function code 51)

[7] TEC, Section 48.104(j-1)(2)

Function Code 11—Costs to Include: (Cont.)	Function Code 11—Costs to Exclude (correct function code appears in parentheses):
• band instruments purchased by the district or donated by band boosters or other groups • networks, software, licensing fees, maintenance, supplies, and staffs for computers used for instruction • testing materials for tests developed and administered by teachers • instructional supplies, including but not limited to classroom supplies, grade books, grade book software, report cards, and student handbooks • graduation • pre- or postemployment physicals or drug testing for personnel classified with this function code • purchase of vehicles for instructional purposes, including driver's education • insurance for driver's education vehicles • after-hours tutorials and enrichment • tuition paid by the school district for students to attend college during the regular school day	• additional costs associated with serving as a coach; athletic director; band director; sponsor for a University Interscholastic League (UIL) speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)

Function Code 12—Costs to Include:	Function Code 12—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
  ○ librarians and library aides
  ○ staff members who work in a media, resource, or audiovisual center; television studio; or similar work-study area
  ○ substitute library staff members who work in the library while library staff members attend staff development or in-service training
• studio crews that record educational programs or program segments for broadcast
• selecting, preparing, cataloging, and circulating books and other printed materials
• planning the use of the library by students and by teachers and other members of the instructional staff
• building individuals' ability to use library books and materials
• selecting, preparing, maintaining, and making available to the instructional staff equipment, films, transparencies, tapes, television programs, software, media storage devices, other media, and similar materials
	• salaries for following:
	  ○ staff members who conduct in-service training on the use of technology (function code 13)
	  ○ network managers for noninstructional networks (function code 53)
	  ○ network managers for instructional networks (function code 11)
	  ○ technology coordinators for instructional networks (function code 11)
	• encyclopedias and other reference books in the classroom (function code 11)
	• supplies and services for maintaining buildings and grounds, including utilities (function code 51)
	• instructional materials (function code 11)
	• instructional supplies (function code 11)

[7] TEC, Section 48.104(j-1)(2)

Function Code Matrix

Function Code 12—Costs to Include: (Cont.)	Function Code 12—Costs to Exclude (correct function code appears in parentheses):
• planning, programming, writing, and presenting educational programs or program segments for broadcast • books, films, videocassettes, media storage devices, and other media that are maintained by a resource center or library library system software and software licenses, including stand-alone and networked software • supplies for binding and repairing books or other media contained in the library or resource center • upkeep of and repairs to library or resource center media, materials, and equipment • media and living science services provided by a regional ESC • pre- and postemployment physicals or drug testing for personnel classified with this function code • purchase of vehicles for instructional resources and media purposes	• additional costs associated with serving as a coach; athletic director; band director; sponsor for a UIL speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)
Function Code 13—Costs to Include:	**Function Code 13—Costs to Exclude (correct function code appears in parentheses):**

• salaries for the following:
  ○ staff members who research, develop, and modify instructional methods, techniques, and procedures
  ○ staff members who prepare or conduct in-service training or staff development for instructional staff members and members of instruction-related staffs (includes training on use of technology)
  ○ curriculum coordinators (not responsible for supervising instructional staff members)
  ○ subject area or grade level department heads and related support staffs
  ○ assistant or deputy superintendents for curriculum
  ○ department heads and curriculum writers
• curriculum development
• fees for outside consultants conducting in-service training or staff development for instructional staff members and members of instruction- related staffs
• tuition and fees paid by the school district for instructional staff members to attend an institution of higher education for additional hours of credit
• supplies, materials, and equipment for curriculum development or in-service training
	• salaries for the following:
	  ○ technology coordinators for instructional networks (function code 11)
	  ○ substitute teachers who provide instruction while instructional staff members attend staff development or in-service training (function code 11)
	  ○ substitute library staff members who work in the library while library staff members attend staff development or in-service training (function code 12)
	  ○ assistant or deputy superintendents for instruction (function code 21)
	  ○ instructional supervisors (function code 21)
	• salaries of instructional- and library staff members for the period when they attend in-service training or staff development (function code 11 or 12, as applicable)

[7] TEC, Section 48.104(j-1)(2)

Function Code Matrix

Function Code 13—Costs to Include: (Cont.)	Function Code 13—Costs to Exclude (correct function code appears in parentheses):
• upkeep of and repairs to equipment used for curriculum development or in-service training • paid sabbaticals for instructional staff members • staff development or in-service training provided by a regional education service center • pre- or postemployment physicals or drug testing for personnel classified with this function code • purchase of vehicles for instructional staff development or curriculum development	• supplies and services for maintaining buildings and grounds, including utilities (function code 51) • in-service training or staff development for staff members who are not classified with function code 11, 12, or 13 (applicable function code) • additional costs associated with serving as a coach; athletic director; band director; sponsor for a UIL speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)

Function Code 21—Costs to Include:	Function Code 21—Costs to Exclude (correct function code appears in parentheses):
• salaries for the following: ○ instructional supervisors ○ coordinators or directors for special populations or educational programs (Title I, special education, career and technical education, etc.) and related support staffs ○ assistant or deputy superintendents for instruction, instructional supervisors, or program directors or administrators for instruction • upkeep of and repairs to materials and equipment related to instructional leadership • pre- or postemployment physicals or drug testing for personnel classified with this function code • purchase of vehicles for instructional leadership purposes	• salaries for the following: ○ principals, assistant principals, and related staffs (function code 23) ○ staff members who perform accounting, personnel, or other administrative functions (function code 41) ○ staff members who provide staff development and in- service training (function code 13) ○ assistant or deputy superintendents for curriculum (function code 13) ○ curriculum coordinators who are not responsible for supervising instructional staff (function code 13) • supplies and services for maintaining buildings and grounds, including utilities (function code 51) • additional costs associated with serving as a coach; athletic director; band director; sponsor for a UIL speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)

[7] TEC, Section 48.104(j-1)(2)

Function Code Matrix

Function Code 23—Costs to Include:	Function Code 23—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
  ○ principals, assistant principals, and related staffs
  ○ staff members who record, compile, and report student attendance data, including enrollment records
  ○ campus staff members who maintain a principal's activity fund or student activity fund
	• salaries for staff members who compile the superintendent's annual report (function code 41)
	• electronic devices, personal computers, servers, or mainframe computers that are used for multiple functions, for example, general administration and school leadership (function code 53)

Function Code 31—Costs to Include:	Function Code 31—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
  ○ counselors and related staffs, including career and technical education or occupational counselors
  ○ staff members who evaluate student performance using assessment instruments
  ○ psychologists
  ○ psychiatrists
  ○ diagnosticians
  ○ assistant or deputy superintendents for guidance and counseling
• mental health screening
• student appraisal services
• maintaining information on a student's home and family background, standardized test results, and school performance
• maintaining information on each student's course of study
• placement services
• testing materials for standardized tests
• contracted testing services for standardized tests
• student or parent counseling
• upkeep of and repairs to equipment related to guidance and counseling services
• purchase of vehicles for guidance, counseling, and evaluation personnel
• supplies for guidance, counseling, and evaluation services
• pre- or postemployment physicals or drug testing for personnel classified with this function code
	• supplies and services for maintaining buildings and grounds, including utilities (function code 51)
	• costs for providing physical health services to students (function code 33)
	• testing materials for student tests developed and administered by teachers (function code 11)

[7] TEC, Section 48.104(j-1)(2)

Function Code Matrix

Function Code 32—Costs to Include:	Function Code 32—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
  ○ social workers
  ○ truancy or attendance officers
  ○ staff members who transfer records of migrant students
  ○ assistant or deputy superintendents for social services
• purchase of vehicles for social work services
• upkeep of and repairs to materials and equipment related to social work services
• supplies for social work services
• pre- or postemployment physicals or drug testing for personnel classified with this function code
	• salaries for the following:
	  ○ staff members who record, compile, and report student attendance data (function code 23)
	  ○ staff members who record and compile the superintendent's report on attendance (function code 41)
	  ○ liaisons or coordinators for parent education and involvement (function code 61)
	• supplies and services for maintaining buildings and grounds, including utilities (function code 51)
	• additional costs associated with serving as a coach; athletic director; band director; sponsor for a University Interscholastic League speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)

Function Code 33—Costs to Include:	Function Code 33—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
  ○ school physicians (including ophthalmologists), dentists, optometrists, physician's assistants, nurses, and nurse's aides who maintain the health of students or provide health services to students
  ○ industrial nurses
• contracted medical services, including doctor visits, dentist visits, vision services, and nurse services
• inoculations for staff members and students
• medical and health supplies for the use of students to assist in health care
• Medicaid administrative expenditures
• physical health services, screenings, and referrals for students
• upkeep of and repairs to materials and equipment related to health services
• pre- or postemployment physicals or drug testing for personnel classified with this function code
• purchase of vehicles for health services
	• medical and health supplies to be used for athletics (function code 36, program intent code 91)
	• instruction in health (function code 11)
	• speech, health, physical, and occupational therapy to assist special education students in the learning process (function code 11)
	• supplies and services for maintaining buildings and grounds, including utilities (function code 51)
	• pre- or postemployment physicals or drug testing for personnel classified with other function codes (applicable function code)
	• physical examinations for purposes of athletics (function code 36)

[7] TEC, Section 48.104(j-1)(2)

Function Code Matrix

Function Code 34—Costs to Include:	Function Code 34—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
  ○ transportation supervisors and directors, bus drivers, and bus maintenance personnel
  ○ assistant or deputy superintendents for transportation
• transportation specifically for students who participate in special programs as defined in the PICs, for example, special education (services to students with disabilities), CTE, etc. (Applicable program intent code must be used.)
• Expenditures/expenses for regular bus routes to and from school for **eligible regular program students**
• fuel, tires, etc., for buses
• contracted repair of buses
• bus driver training and certification
• fleet insurance for buses
• surety bonds for bus drivers
• bus passes
• pre- or postemployment physicals or drug testing for personnel classified with this function code
• initial purchase of school buses
	• field trips (function code 11)
	• trips for members of student organizations, for example, Future Farmers of America (FFA), National Honor Society, etc. (function code 36)
	• additional costs associated with serving as a coach; athletic director; band director; sponsor for a University Interscholastic League speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)
	• financing costs, for example, principal and interest for acquisition of buses (function code 71)
	• principal and interest on school bus loans and capital leases (function code 71)
	• vehicles other than those used for student transportation (applicable function code)

Function Code 35—Costs to Include:	Function Code 35—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
  ○ food service supervisors or directors and related staffs
  ○ cooks
  ○ snack bar staff members
• Summer Food Service Program
• food
• nonfood items such as plates, silverware, and napkins that are essential to providing food services to students
• commodities
• vehicles for transporting food from central locations to satellite locations and related costs
• food service equipment (Contact the Food and Nutrition Division at the TDA (http://www.squaremeals.org/About/ContactFoodandNutrition.aspx)to find out which equipment is eligible under the food service program.)
• pre- or postemployment physicals or drug testing for personnel classified with this function code
• vehicles used for food services
	• food used to instruct students on food preparation (function code 11)
	• supplies and services for maintaining buildings and grounds, including utilities (function code 51)
	• concession stands at athletic events (function code 36)
	• snacks, food, and drinks for resale in an activity fund (function code 36)

[7] TEC, Section 48.104(j-1)(2)

Function Code Matrix

Function Code 36—Costs to Include:	Function Code 36—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
  • athletic directors, assistants, and trainers (program intent code 91)
  • game officials (program intent code 91)
  • gatekeepers, timers, and scorekeepers at athletic events (program intent code 91)
• athletic salary supplements paid exclusively for coaching, directing, or sponsoring extracurricular athletics, drill team, pep squad, or cheerleading (program intent code 91)
• **insurance** to cover student injuries that occur while students participate in athletics (program intent code 91)
• physical examinations for purposes of athletics (program intent code 91)
• medical and health supplies to be used for athletics (program intent code 91)
• athletic supplies and equipment, including uniforms (program intent code 91)
• travel for coaches, trainers, sponsors, and students, including meals and lodging (program intent code 91)
• travel for band directors, sponsors of debate and other activities, and student participants in extracurricular activities, including meals and lodging for student competition and extracurricular activities (program intent code 99)
• trips for members of student organizations, for example, FFA, National Honor Society, etc.
• membership fees and dues for coaches (program intent code 91)
• additional costs associated with serving as a coach; athletic director; band director; sponsor for a UIL speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (program intent code 91 or 99)
• band uniforms (program intent code 99)
• items (snacks, food, drinks, pencils, pens, paper, etc.) for resale in an activity fund (program intent code 99)
• concession stands at athletic events
• pre- or postemployment physicals or drug testing for personnel classified with this function code
• vehicles for extracurricular purposes
	• instruction, including that part of the regular school day that is for teaching physical education courses for credit and during which athletic activities or athletic practices occur (function code 11)
	• supplies and services for maintaining buildings and grounds, including utilities (function code 51)
	• property insurance for band uniforms, instruments, and other equipment (function code 51)
	• band instruments purchased by the school district or donated by band boosters or other groups (function code 11)
	• security for extracurricular events (function code 52)
	• property insurance for athletic uniforms and equipment (function code 51)

[7] TEC, Section 48.104(j-1)(2)

Function Code Matrix

Function Code 41—Costs to Include:	Function Code 41—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
  ○ staff members who perform accounting, personnel, or other administrative functions
  ○ staff members who compile the superintendent's annual report
• costs for the board of trustees, including travel, training, and legal fees
• portion of superintendent's salary associated with performing administrative duties directly related to the superintendency
• other salaries and costs related to the office of the superintendent
• salaries and other costs related to the following:
  ○ budgeting, accounting, and fiscal affairs, including payroll and internal auditing costs, property accounting (capital assets and fixed assets), inventory, and purchasing
  ○ human resources (personnel services)
  ○ tax office services for the school district
  ○ the instructional materials custodian
  ○ support services for aggregating attendance reports to the superintendent's report on attendance and for compiling that report
  ○ legal and risk management issues, including analysis of tax value limitation agreements
  ○ planning and research
  ○ community and public relations
• electronic devices, including personal computers and stand- alone or networked computers, used primarily by function code 41 personnel for administrative purposes
• vehicles (including acquisition, maintenance, and supplies) for administrative personnel
• insurance for administrative automobiles
• surety bonds for administrative personnel
• costs related to records management
• liability insurance for the board of trustees and administrative personnel
• design of the district improvement plan
• pre- and postemployment physicals or drug testing for personnel classified with this function code
• fees, travel, and other costs related to appraising property and collecting taxes when no other governmental entities are involved
	• portion of superintendent's salary associated with other functions, such as instruction, campus leadership, and support services (applicable function code)
	• incremental costs of tax collection due to purchase of weighted average daily attendance (WADA) from either the state or other school districts
	(function code 92)
	• building and property insurance (function code 51)
	• supplies and services for maintaining buildings and grounds, including utilities (function code 51)
	• salaries and other costs related to a warehouse operation (function code 51)
	• IT networks; electronic equipment, including personal computers, servers, and mainframes; hardware; and software, including student and general administrative software, that are used for multiple functions, including license fees and maintenance for these hardware and software (function code 53)
	• MIS directors (function code 53)
	• amounts collected as "costs" from a taxpayer and subsequently paid to an attorney for collecting delinquent taxes (liability object code 2110, Accounts Payable)
	• amounts paid to other governmental entities, such as county appraisal districts, for costs related to appraising property (function code 99)

[7] TEC, Section 48.104(j-1)(2)

Function Code Matrix

Function Code 41—Costs to Include: (Cont.)	Function Code 41—Costs to Exclude (correct function code appears in parentheses):
• amounts paid to other governmental entities, such as county appraisal districts, for costs related to collecting taxes • amounts paid for monitors, conservators, or management teams required by TEA • normal tax collection costs of the school district • normal legal and election costs of the school district	

Function Code 51—Costs to Include:	Function Code 51—Costs to Exclude (correct function code appears in parentheses):
• salaries for supervisors, directors, and assistant or deputy superintendents for facilities maintenance and operations • salaries and other costs related to a warehouse operation • custodian services • building and appliance maintenance • equipment for maintenance and operation of facilities • property and casualty insurance • premiums for blanket casualty insurance for physical facilities, including food service operations • building and property insurance • property insurance for band instruments, uniforms, and equipment • property insurance for athletic uniforms and equipment • property insurance for other equipment • vehicles purchased for facilities maintenance and operations • supplies and contracted maintenance for vehicles used for facilities maintenance and operations, including food service operations • utilities for the entire school district, including for food service operations • supplies and services for maintaining buildings and • grounds • pre- and postemployment physicals or drug testing for personnel classified with this function code • security systems that are part of a smoke detector system	• acquisition or purchase of land and buildings (function code 81) • remodeling or construction of buildings (function code 81) • major improvements to a site (function code 81) • initial installation or extension of service systems or other equipment (function code 81) • security and monitoring (function code 52)

[7] TEC, Section 48.104(j-1)(2)

Function Code Matrix

Function Code 52—Costs to Include:	Function Code 52—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
  ○ security guards
  ○ hall monitors for security purposes
  ○ school bus security monitors
  ○ school crossing guards
  ○ campus police
• security and monitoring
• security at school-sponsored events, including extracurricular events
• communication devices for personnel classified with this function code
• vehicles used for security and monitoring
• supplies, equipment, and contracted services for the safekeeping of students and staff members, including metal detectors, drug dogs, surveillance devices, etc.
• emergency management
• pre- and postemployment physicals or drug testing for personnel classified with this function code
	• salaries for the following:
	  ○ truancy or attendance officers
	  ○ (function code 32)
	  ○ social workers (function code 32)
	  ○ liaisons or coordinators for parent education and involvement (function code 61)
	  ○ school bus aides for special education (function code 11)
	• security systems that are part of a smoke detector system (function code 51)

Function Code 53—Costs to Include:	Function Code 53—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
  ○ network managers for noninstructional networks
  ○ management information services (MIS) directors
  ○ webmasters (excluding costs attributable to instructional settings)
  ○ information technology developers, programmers, testers, and systems analysts (excluding costs attributable to instructional settings)
• information technology networks; hardware; and software, including student and general administrative software, that are used for multiple functions, including license fees, development, and maintenance for these hardware and software
• networked or stand-alone mainframes, servers, computers, or other electronic equipment that is used for multiple functions
• applications such as the following:
  ○ student information systems
  ○ financial accounting systems
  ○ human resources or personnel systems
• management of facilities that house computers, servers, or network equipment
	• salaries for the following:
	  ○ technology coordinators for instructional networks (function code 11)
	  ○ webmasters in instructional settings (function code 11)
	  ○ staff members who prepare or conduct in-service training or staff development for instructional and instruction-related staffs (includes instructional technology) (function code 13)
	• stand-alone or networked electronic devices used by a specific functional area (applicable function code)
	• peripheral devices, including monitors and printers (applicable function code)
	• networks, software, licensing fees, maintenance, supplies, and staffs, including computer lab teachers, for computers used for instruction (function code 11)
	• library system software and software licenses, including stand-alone and networked applications (function code 12)

[7] TEC, Section 48.104(j-1)(2)

Function Code Matrix

Function Code 53—Costs to Include: (Cont.)	Function Code 53—Costs to Exclude (correct function code appears in parentheses):
• computer processing • systems development • analysis of workflows, processes, and requirements • coding, testing, debugging, and documentation • systems integration • design of applications supporting IT infrastructure • interfacing costs associated with general types of technical assistance to data users • security for technology networks, data, or systems (excluding costs attributable to instructional settings) • vehicles used by personnel classified with this function code • pre- and postemployment physicals or drug testing for personnel classified with this function code	• supplies and services for maintaining buildings and grounds, including utilities (function code 51)

Function Code 61—Costs to Include:	Function Code 61—Costs to Exclude (correct function code appears in parentheses):

• salaries for the following:
  ○ liaisons or coordinators for parent education and involvement
  ○ staff members providing child care for teachers or working parents
  ○ individuals providing child care for teen parents attending school
• salaries and related costs for community recreation services, such as the operation of a school library, swimming pool, or playground for the public
• parenting programs
• parental involvement programs
• parental and education services for adults other than adult basic education
• child care for teen parents attending school
• after-hours babysitting and after-school daycare
• salaries and related costs for amnesty programs
• salaries and related costs for civic centers
• salaries and related costs for public health programs
• salaries and related costs for conducting meetings with parental advisory committees
	• supplies and services for maintaining buildings and grounds, including utilities (function code 51)
	• Summer Food Service Program (function code 35)
	• after-hours tutorials and enrichment (function code 11)
	• adult basic education (function code 11)

[7] TEC, Section 48.104(j-1)(2)

Function Code 61—Costs to Include: (Cont.)	Function Code 61—Costs to Exclude (correct function code appears in parentheses):
• vehicles used by personnel classified with this function code • pre- and postemployment physicals or drug testing for personnel classified with this function code	

[7] TEC, Section 48.104(j-1)(2)

Object Code Detail Listing

6100	**Payroll Costs**	
	6112	Salaries or Wages for Substitute Teachers and Other Professionals
	6117	Extra Duty – Professional
	6119	Professional Salaries
	6121	Overtime – Support
	6122	Substitute Support Personnel
	6125	Extra Duty – Support
	6129	Paraprofessional/Hourly Personnel Wages
	614X	Benefits
6200	**Professional & Contracted Services**	
	6211	Legal Services
	6212	Audit Services
	6213	Tax Appraisal & Collection
	6214	Lobbying
	6219	Professional Services
	6223	Student Tuition – Non-Public Schools
	6239	Education Service Center Services
	6249	Contracted Maintenance & Repair
	6259	Utilities
	6269	Rentals – Operating Leases (Long Term Leases)
	6291	Consulting Services
	6299	Miscellaneous Contracted Services
6300	**Supplies & Materials**	
	6311	Gasoline and Other Fuels for Vehicles (Including Buses)
	6319	Maintenance & Facilities Supplies
	6321	Instructional Materials (formerly Textbooks)
	6329	Reading Materials
	6339	Testing Materials
	6343	Items for Resale
	6395	Software <$5,000 per unit
	6396	Software >$5,000 per unit
	6397	Toner
	6399	General Supplies

[7] TEC, Section 48.104(j-1)(2)

6400	**Other Operating Costs**	
	6411	Employee Travel *(including conference fees & registrations, rental cars)*
	6412	Student Travel
	6419	Non-employee Travel
	6429	Insurance & Bonding Costs
	6439	Election Costs
	6491	Statutorily Required Public Notices *(Newspaper Ads)*
	6494	Reclassified Transportation *(GISD buses only)*
	6495	Dues/Membership Fees
	6499	Miscellaneous Operating Expenses
6600	**Capital Outlay – Land, Buildings, and Equipment**	
	6631	Vehicles *(Cost of $5,000 or over)*
	6639	Furniture, Equipment & Software, $5,000 and greater *(including file servers, furniture $5,000 and over)*
	6641	Vehicles *(Cost of less than $5,000)*
	6649	Furniture & Equipment less than $5,000 that is tracked *(District Defined)*
	6669	Library Books and Media

[7] TEC, Section 48.104(j-1)(2)

Object Code Descriptions

6100 PAYROLL COSTS

This major classification includes the gross salaries or wages and benefit costs for employee services. An employee is paid a salary or wage. The school district acts in a supervisory capacity over an employee and furnishes or approves the working area and usually the equipment and materials needed to perform a task or service. Although an employee may work with more than one supervisor before, during, or after the normal employment hours, if the services or tasks performed are at the general direction of the school district, the amount paid to that employee is considered a payroll cost

6112 Salaries or Wages for Substitute Teachers

This code is used to classify the gross salary and wage expenditures or expenses for substitute teachers and is primarily used with function code 11, Instruction. Substitutes for other professionals should be coded to the same function code as the payroll record of the professional being replaced.

6117 Extra Duty Pay – Professional Personnel (LOCALLY DEFINED)

This code is used to classify extra duty pay to professionals for other work performed.

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.

6120 Support Personnel

This code is used to classify the gross salary and wage expenditures/expenses for support personnel.

6121 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.

6122 Salaries or Wages for Substitute Support Personnel

This code is used to classify the gross salary and wage expenditures or expenses for substitute support personnel and should be used with the function code being used for payroll record purposes.

6125 Extra Duty Pay – Support Personnel (LOCALLY DEFINED)

This code is used to classify extra duty pay to support personnel for other work performed.

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.

[7] TEC, Section 48.104(j-1)(2)

614X Benefits

This group of codes is used for employee benefits.

6200 PROFESSIONAL AND CONTRACTED SERVICES

The major code series is used to classify expenditures or expenses for services rendered to your district by firms, individuals, and other organizations. This includes services provided by internal service funds, unless the internal service fund is used to account for employee benefits. Internal service fund expenditures or expenses for employee benefits, such as health insurance, are classified to the appropriate code in the 6100 series of codes. Normally, professional and contracted services represent a complete service that is rendered for the school district, and no attempt should be made to separate labor from supplies.

6210 Professional Services

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 classified using object code 6213, Tax Appraisal and Collection. Delinquent tax collection fees that are charged as costs to the taxpayer and paid to an attorney are treated as a liability in code 2110, Accounts Payable, not as an expenditure. All expenditures/expenses coded to object code 6211 use function code 41, General Administration.

6212 Audit Services

This code is used to classify fees, associated travel and other related costs for audit services. All expenditures/expenses coded to object code 6212 are to be coded to function 41, General Administration.

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 an expenditure. This code is only to be used in the General Fund.

Payments made to another governmental entity (for appraisal costs only) should be coded to function code 99 (Other Intergovernmental Charges); otherwise, function code 41 (General Administration) should be used for the collection of taxes.

6219 Professional Services

This code is used to classify expenditures or expenses for professional services rendered by personnel who are not on the payroll of the school district. TEC law 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

[7] TEC, Section 48.104(j-1)(2)

6219 Professional Services (cont.)

term in nature, normally in areas that supplement the expertise of the school district. This includes all related expenditures or expenses covered by a professional services contract, if the contracted service is 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.

6220 Tuition and Transfer Payments

This code is used to classify the following:

- tuition payments made when the school district pays for tuition to an institution of higher education on behalf of a staff member or a student
- transfer payments made when the school district pays for students to attend another school district, either private or public.

6223 Student Tuition – Non-Public Schools

This code is used to classify expenditures or expenses for tuition if a school district is under contract with an institution of higher learning or with a nonpublic school to provide instructional services to students. This includes payments made to juvenile justice alternative education programs (function code 95, Payments to Juvenile Justice Alternative Education Programs).

6239 Education Service Center Services

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

- Data processing services
- Accounting services
- Media services
- Special education services
- Career and technical education services
- Staff development
- Curriculum development
- Drug training
- Grant writing services

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.

6249 Contracted Maintenance and Repair

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

[7] TEC, Section 48.104(j-1)(2)

6249 Contracted Maintenance and Repair (cont.)

Object Code 6249—Expenditures and Expenses to Include:	Object Code 6249—Expenditures and Expenses to Exclude:

• expenditures or expenses for normal contracted upkeep, repairs, maintenance, and renovation of:
  ○ office equipment
  ○ furniture
  ○ computers and electronic equipment
• copiers
• district-owned telephone systems
• fax machines
• software upgrades
• maintenance agreement fees
• other equipment when the repairs are provided by an outside individual or firm
• buildings and grounds (janitorial or landscaping, etc.)
	• purchase of furniture, technology equipment, software, and capital outlay items (object code 6399 or 66XX)
	• purchase of site licenses, single user software, such as apps for tablets, etc. (object code 6399, or 6659)

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

For buildings and grounds, this code includes expenditures or expenses such as the following:

- normal upkeep of buildings and grounds
- contracted costs of maintenance for buildings including:
  - heating
  - ventilation
  - air conditioning
- 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 your district uses are converted to object code 6249 for PEIMS reporting.

6259 Utilities

This code is used to classify expenditures or expenses, including fees, for utilities. This includes the following:

- water, wastewater treatment, and sanitation (garbage disposal)
- telephone and telecommunication services, including but not limited to, cell phones, pagers, internet connections, and faxes
- electricity
- natural gas, propane, coal, and any other fuel used for heating and cooling buildings

[7] TEC, Section 48.104(j-1)(2)

Any local option codes that your district uses must be converted to object code 6259 for PEIMS reporting.

All expenditures or expenses coded to object code 6259 must be coded to either function code 51, Facilities Maintenance and Operations, or 81, Facilities Acquisition and Construction. Your district may code a cellular telephone or pager to the function code of its user.

6269 Rentals - Operating Leases

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

- 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.

6291 Consulting Services

This code is used to classify expenditures or expenses for consulting services. "Consulting services" refers to the practice of helping districts by analyzing existing problems and developing plans to improve performance. Consulting may involve the identification and interchange 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 or activity that is necessary to the functioning of a school district's programs, such as hiring additional people on contract to supplement the present staff. It also does not apply to services provided to conduct organized activities, such as training or other similar educational activities.

6299 Miscellaneous Contracted Services (May include 6294-6298)

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.

[7] TEC, Section 48.104(j-1)(2)

6300 SUPPLIES AND MATERIALS

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.

6319 Supplies for Maintenance and/or Operations (May include 6315-6318)

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 used at the local option are converted to acct. 6319 for PEIMS reporting.

6321 Instructional Materials (formerly Textbooks)

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

6329 Reading Materials

This code is used to classify all expenditures or expenses for magazine subscriptions and newspaper subscriptions that are placed in classrooms, offices, or libraries, whether in print or electronic format. Also included are reference books and other reading materials placed in a classroom or office that are not cataloged and controlled by the library. 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 or a useful life of one year or less. Any local option codes used at the local option are to be converted to account 6329 for PEIMS reporting.

6339 Testing Materials

This code is used to classify expenditures or expenses for testing materials, including test booklets and study materials related to those tests. Any local option codes that are used at the local option are to be converted to account 6339 for PEIMS reporting.

6343 Items for Resale

This code is used to classify expenditures or 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.

6395 Software <$5,000 per unit

This code is locally defined for GISD supported software and site licenses with a per unit cost of less than $5,000. (6395-6398: 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.)

6396 Software >$5,000 per unit

This code is locally defined for GISD supported software and site licenses with a per unit cost more than $5,000. (6395-6398: 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.)

[7] TEC, Section 48.104(j-1)(2)

6397 Toner

This code is locally defined for toner. (6395-6398: 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.)

6399 General Supplies

This code is used to classify expenditures or expenses for those items of relatively low unit cost (cost less than the capitalization rate, which may not exceed $5,000, even though used in large quantities) necessary for the instruction process or for administration.

Object Code 6399—Expenditures to Include:	Object Code 6399—Expenditures to Exclude:
• consumable teaching and office items such as paper, pencils, forms, postage, etc. • workbooks • audio-visual aids such as video, CD, or DVD disks; flash drives, software • 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 code 6639) • items that do not meet the individual $5,000 capital asset criterion, but by district policy, are defined to be capital assets or aggregated items that equal or exceed $5,000 (for example, library books) (object code 6649 or 6669) • site licenses, single or limited use software, such as apps for tablets, etc. (6395 & 6396)

6400 OTHER OPERATING COSTS

This major classification is used for expenditures or expenses for items that are necessary for operating the school district other than the following:

- payroll costs
- professional and contracted services
- supplies and materials
- debt service
- capital outlay

6411 Travel, Training and Subsistence - Employee Only

This code is used to classify the cost of: transportation; meals; room; registration fees associated with virtual and in-person trainings, conferences, seminars, and in-service trainings; and other expenses associated with professional development and traveling on official school business.

Travel expenses must conform to IRS and 2 CFR Part 475 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.

Membership dues are classified in object code 6495, Dues.

[7] TEC, Section 48.104(j-1)(2)

6412 Travel, Training and Subsistence - Students

This code is used to classify the cost of: transportation (rental of vans, buses, and other vehicles); meals; participation fees; room; registration and participation fees associated with virtual and in-person conferences and events; and other expenses associated with students' traveling for school-sponsored events. (Do not use function code 34, Student Transportation.)

6419 Travel, Training, and Subsistence—Nonemployees

This code is used to classify the costs of travel and subsistence that are:

- associated with traveling on official school business and
- incurred by persons who are participating in district- controlled or district-directed activities and who are not employed by the district, including:
  - parents
  - board members
  - other nonemployees

Expenditures or expenses classified in this object code include:

- transportation, meals, room, and other travel costs not specified elsewhere;
- registration fees associated with attending conferences, seminars, in-service training, etc.; and
- allowances related to participating in district-controlled or district-directed activities.

Travel expenses must conform to IRS and 2 CFR §200.475 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.

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.

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.

6491 Statutorily Required Public Notices

This code is used to classify budgeted and actual expenditures for amounts paid by the school district or its representative to publish statutorily required public notices in a newspaper in accordance with Texas Local Government Code §140.0045.

6494 Reclassified Transportation Expenditures/Expenses

This code can be used as an option to identify expenditures or expenses for transportation costs other than those incurred in transporting students to and from school. Expenses from various expenditure object codes for salaries, fuel, etc., in function code 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 code 11, Instruction) and extracurricular activities (function code 36, Extracurricular Activities). Identification of the costs of transporting students for any purpose other than to and from school is required under Section 34.010, TEC.

[7] TEC, Section 48.104(j-1)(2)

6495 Membership Costs (Dues)

This code is used to classify expenditures or expenses for dues paid to clubs, committees, or other organizations. Examples of organizations include the Texas Association of School Administrators (TASA), Texas Association of School Psychologists (TASP), Texas Association of School Boards (TASB), Lions Club, Rotary Club, and local chambers of commerce, and other associations. This does not include any registration fees associated with attending conferences or seminars, which are classified in object code 6411, Travel and Subsistence— Employee Only. 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 code 41.

6499 Miscellaneous Operating Costs

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

- Fees (not associated with travel or professional development)
- Awards
- Graduation expenses
- Food/refreshments for school-related meetings
- Newspaper advertisements, etc.
- Expenditures for a tax increment fund (TIF)

6600 CAPITAL OUTLAY - LAND, BUILDINGS AND EQUIPMENT

This major classification is used to classify expenditures for capital assets. See FASRG Module 1 section 1.2.4 Capital Assets for capital asset requirements.

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.

6639 Furniture, Equipment and Software >$5000

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.

Object Code 6639—Expenditures to Include:	Object Code 6639—Expenditures to Exclude:
• telephone systems • intercommunication and telecommunication systems • mainframes, servers, and other computer or network equipment • high capacity copy machines • purchase of site licenses, single use software, software applications (apps), such as apps for tablets, etc., if more than $5,000 or more per unit costs	• contract programming non- ownership (object code 6219) • lease-purchases with $5,000 or more per unit costs (object code 6659) • maintenance fees and/or upgrades (object code 6249) • purchase of site licenses, single use software, apps for tablets, network fees, etc. under $5,000 per unit cost (object code 6399 or 6659) • items that do not meet the individual $5,000 capital asset criterion, but by school district policy are defined to be a capital asset or aggregated items that equal or exceed $5,000 (example: library books) (object code 6649 or 6669)

[7] TEC, Section 48.104(j-1)(2)

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.

6649 Capital Assets - Other - Locally Defined Groupings <$5000

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.

6669 Library Books and Media

This code is used to classify expenditures for books and videos that meet one or more of the following criteria:

- have one year or more useful life and
- meet the capitalization criteria of the school, or
- have a per unit value of equal to or greater than $5,000 and
- are catalogued and controlled by the library.

All expenditures or expenses coded to object code 6669 must be coded to function code 12, Instructional Resources and Media Services.

Sub Object Codes

This code is used at the District discretion to classify expenditures to more detailed areas. In Skyward, sub-object codes are driven by the Function Code. In the table below, some of the descriptions for sub-object 01 are listed by function:

Function Code/Description	Sub-Object Code	Sub-Object Description
11 (Instruction)	01	Pupil
36 (Extra Curricular)	01	Football
41 (General Administration)	01	Bank Fees
51 (Plant Maintenance & Operations)	01	Facility Maintenance

To access more information, visit Coding Flip Chart draft in the Budget folder of GISD Restricted Files in the Google Drive.

Organization Code Detail Listing

001	GEORGETOWN HS
002	RICHARTE HS
003	GEORGETOWN ALT. PROGRAM
004	EAST VIEW HS
040	BENOLD MS
041	TIPPIT MS
042	FORBES MS
045	WAGNER MS
101	PURL ES
102	CARVER ES
103	FROST ES
104	COOPER ES
105	WOLF RANCH ES
106	MCCOY ES
107	VILLAGE ES
109	FORD ES
110	MITCHELL ES
111	WILLIAMS ES
112	SAN GABRIEL ES
197	ACADEMY
199	LOTT DETENTION CENTER
699	SUMMER SCHOOL
701	SUPERINTENDENT OFFICE
702	SCHOOL BOARD
703	TAX OFFICE
709	COMMUNICATIONS
750	GENERAL ADMINISTRATION
751	FISCAL AGENT – SSA
870	COUNSELOR'S OFFICE
875	ADMINISTRATIVE & STUDENT SUPPORT
901	ADMINISTRATION
902	ASSESSMENT
903	CURRICULUM DEPT.
904	GIFTED & TALENTED
905	TECHNOLOGY
906	TEXTBOOK CUSTODIAN
907	SOCIAL ISSUES
908	SCIENCE RESOURCE CENTER
909	PRE KINDERGARTEN PROGRAM
910	FOOD SERVICE
911	PARENT NETWORK
912	NJROTC
913	TECHNOLOGY & INNOVATION
915	FEDERAL PROGRAMS
917	FUTURE READY COMPLEX
920	SPECIAL EDUCATION
930	MAINTENANCE DEPT.
931	CUSTODIAL DEPT.
940	TRANSPORTATION DEPT.
942	HEALTH & SAFETY SERVICES
950	ESE
955	PREGNANCY RELATED SERVICES
960	EAGLE WINGS
965	A.S.A.P.
970	ATHLETIC DEPT.
980	FINE ARTS
999	DISTRICT WIDE

Program Intent Code Detail Listing

11	BASIC EDUCATION
21	GIFTED & TALENTED
22	CAREER & TECHNICAL
23	SERVICES TO STUDENTS WITH DISABILITIES (Special Education)
24	ACCELERATED EDUCATION - Supplemental Services
25	BILINGUAL & SPECIAL LANGUAGE and Special Language Programs
26	NONDISCIPLINARY ALTERNATIVE EDUCATION Programs (AEP)—Basic Services
28	DISCIPLINARY ALTERNATIVE EDUCATION (DAEP)—DAEP Basic Services
29	DAEP STATE COMP ED SUPPLEMENTAL
30	TITLE I, PART A, Schoolwide Activities Related to State Compensatory Education and Other Costs on Campuses with a Current Schoolwide Status
32	PRE-K
33	SERVICES TO PREKINDERGARTEN (Pre-K) Students–Special Education
34	STATE COMP ED PK
35	BILINGUAL PK
36	EARLY EDUCATION ALLOTMENT
37	DYSLEXIA or Related Disorders – Screening, Evaluation, and Identifications
38	COLLEGE, CAREER AND MILITARY READINESS
43	DYSLEXIA or Related Disorders – SPECIAL EDUCATION
91	ATHLETICS AND RELATED ACT
99	UNDISTRIBUTED PROGRAM

Program Intent Code Descriptions

11 - Basic Educational Services

This code is used for the costs incurred to provide the basic services for education or instruction to students in grades prekindergarten (Pre–K) Pre-K–12 prescribed by state law as well as adult basic and secondary education services.

Basic services are defined as the instruction provided for students who do not need special services, such as special education, bilingual/ESL, or accelerated instruction. Costs for basic educational services include the costs to evaluate, place, and provide educational services to students in honors, college preparatory, and advanced placement courses.

21 - Gifted and Talented

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

22 - Career and Technical

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

23 - Services to Students with Disabilities (Special Education)

This code is used for the costs incurred to evaluate and place students and to provide educational or other services to students who have Individualized Educational Plans (IEPs) approved by Admission, Review, and Dismissal (ARD) committees. These plans are based on students' disabilities and learning needs.

24 - Accelerated Education

Accelerated instruction seeks to reduce the disparity between students at risk of dropping out of school and all other district students in:

- performance on assessment instruments administered under statutory requirements as defined in TEC, Chapter 39, Subchapter B, or
- rates of high school completion.

State Compensatory Education (SCE) expenditures are attributable to program intent code 24, Accelerated Instruction, only when:

- the expenditures are supplemental to the basic, or regular, education program;
- students served meet statutory at-risk criteria as defined in TEC, §29.081; and
- services are specifically designed to enable at-risk students to be performing at grade level at the end of the next regular school term.

All services must be described in the campus or district improvement plan and comply with statutory requirements to:

- evaluate the program's effectiveness and
- hold an annual public hearing to consider the program evaluation results.

Program Intent Code Descriptions

25 - Bilingual Education and Special Language Programs

This code is used for the costs incurred to evaluate and place students and to provide educational 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.

26 - Non-disciplinary Alternative Education Programs - AEP Services (Effective 09/01/04)

SCE costs may be incurred to provide basic and supplemental services to students who:

- meet the statutory criteria for being at risk of dropping out of school and
- are separated from the regular classroom into a nondisciplinary alternative education program (AEP).

An AEP may include a private or public community-based dropout recovery education program that provides alternative education programs for students at risk of dropping out of school.

SCE expenditures are attributable to the program intent code 26, Nondisciplinary AEP Programs, only when students served meet statutory criteria.

All services must be described in the campus or district improvement plan and comply with statutory requirements to:

- evaluate the program's effectiveness and
- hold an annual public hearing to consider the program evaluation results.

28 - Disciplinary Alternative Education Program – DAEP Basic Services

SCE costs may be incurred to provide general, or basic, education services to students who are moved from the regular classroom into a DAEP. All services must be described in the campus or district improvement plan.

29 - DAEP State Compensatory Education Supplemental Costs

SCE costs may be incurred to supplement the general, or basic, education services provided to students who are moved from the regular classroom into a DAEP. All services must be described in the campus or district improvement plan and must comply with requirements for an:

- evaluation of program effectiveness and
- annual public hearing to consider the program evaluation results.

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

Your district may incur SCE costs to support supplemental programs provided by federal funds at a designated Title I, Part A, school-wide campus. To determine your campus's poverty percentage, use the same auditable poverty data as that used for Title I, Part A in the NCLB Consolidated Application for Federal Funding. All SCE services must be described in the campus or district improvement plan.

SCE funds must be part of the campus budget, and all SCE expenditures must track back to the SCE fund code. School-wide campuses must continue to receive state and local funds for conducting the regular, or

basic, education program. SCE expenditures must enhance, or supplement, the basic educational program and must support programs that are eligible under Title I, Part A (P.L. 103-382 as amended).

In addition, SCE expenditures must support the intent and purpose of the SCE program, which is to reduce the disparity between students at risk of dropping out of school and all other district students in:

- performance on assessment instruments administered under the TEC, Chapter 39, Subchapter B, or
- rates of high school completion.

32 - Prekindergarten (Pre-K)

Your district must use this PIC to account for expenditures made to help Pre-K students develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social and school readiness skills that are aligned with the Texas Prekindergarten Guidelines.

This code is used with any funds for which there are specifically identifiable prekindergarten funds.

Pre-K basic services are defined as the instruction provided for students ages below five who do not need special services, such as special education, bilingual/ESL, or accelerated instruction.

The types of expenditures to be recorded using this code include payroll costs, professional and contracted services, supplies and materials, other operating expenses, certification costs, and capital outlay directly related to Pre-K basic services.

33 – Services to Prekindergarten (Pre-K) Students – Special Education

This code is used for the costs incurred to evaluate and place Pre-K students and to provide educational or other services to Pre-K students who have Individualized Educational Plans (IEP) approved by the Admission, Review, and Dismissal (ARD) committees. These plans are based on the Pre-K students' disabilities and/or learning needs.

34 – Services to Prekindergarten (Pre-K) Students – State Compensatory Education (SCE)

Your district may incur SCE costs to support supplemental programs for Pre-K students. All SCE services must be described in the campus or district improvement plan(s). SCE funds must be part of the campus budget. SCE expenditures must enhance, or supplement, the basic educational program for Pre-K students.

In addition, SCE expenditures must support the intent and purpose of the SCE program, which is to reduce the disparity between students at risk of dropping out of school and all other district students in:

- performance on assessment instruments administered under the TEC, Chapter 39, Subchapter B, or
- rates of high school completion.

35 – Services to Prekindergarten (Pre-K) Students–Bilingual Education

This code is used for the costs incurred to evaluate and place limited English proficient (LEP) Pre-K students and to provide educational or other services that are intended to make the LEP Pre-K students proficient in:

- the English language,
- primary language literacy,
- composition, and
- academic language related to required courses.

Program Intent Code Descriptions

35 – Services to Prekindergarten (Pre-K) Students–Bilingual Education (Cont.)
These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.

36 - Early Education Allotment (effective 2019-20)
Funds allocated must be used to fund programs and services designed to improve student performance in reading and mathematics in prekindergarten through third grade, including programs and services designed to assist the district in achieving the goals set in the district's early childhood literacy and mathematics proficiency plans adopted under TEC Section 11.185.

37 – Dyslexia – Regular Education
This code is used for the costs incurred for each student that a school district serves who has been identified as having dyslexia or a related disorder under the TEC, §48.103, and the services are not funded from the dyslexia state allotment. Costs incurred for dyslexia or dyslexia related disorders coded to this PIC will not be included in the calculation for Every Student Succeeds Act (ESSA) maintenance of effort calculation.

38 - College, Career, and Military Readiness
This code is used for the costs incurred to improve college, career, and military readiness outcomes as described by the TEC, §48.110(f). At least 55 percent of the funds allocated must be used in grades eight through 12.

91 - Athletics and Related Activities
This code is used for the costs incurred to provide for participation in competitive athletic activities such as football, basketball, golf, swimming, wrestling, gymnastics, baseball, tennis, track, and 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. This code does not include band.

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 a specific program intent.

Program Intent Code Matrix

Program Intent Code 11—Costs to Include:	Program Intent Code 11—Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to: • Basic services for education or instruction (pre-K–12) prescribed by Texas law, including a regular education program for limited English proficiency students • Pre-K funded from basic education allotment during one-half of a full day program (ages below five) • Pre-K funded from High Quality Pre-K Grant (ages below five) • District or campus improvement plan • Honors and college preparatory courses • Advanced placement courses not designated as part of a gifted and talented program • Adult basic and secondary education services • Section 504 students • Physical education (PE) classes when athletic activities take place, but PE or PE equivalent credit is issued • Foreign language courses • TEKS for foundation curriculum and electives in enrichment curriculum as needed for high school graduation • In-school suspension programs • Services for an elective AEP for students not at risk of dropping out of school	**Costs incurred related to:** • Gifted and talented services (PIC 21) • Advanced placement services designated as part of a gifted and talented program (PIC 21) • Additional salaries and related expenditures or expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs, (for example, National Honor Society [NHS], Beta Club, Letterman's Club) (PIC 99) • Additional salaries and related expenditures or expenses associated with serving as coaches, athletic directors, drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (for example, additional days employed, reduction of class load, length of day, etc.) (PIC 91) • Day care and parenting classes for student teen parents (PIC 24) • Basic services for DAEPs (PIC 28) • 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 the TEC, §29.081 (PIC 26) • Costs for nondisciplinary alternative education programs (PIC 26) • AEP costs (Basic and Supplemental) • Title I, Part A, schoolwide activities related to State Compensatory Education (SCE) on campuses with current schoolwide status (PIC 30) • (SCE costs incurred to provide supplemental services in support of Title I, Part A, targeted assistance program (PIC 24) • Services to pre-K students– Special Education (ages below five) (PIC 33) • Services to pre-K students– SCE (ages below five) (PIC 24) • Services to pre-K students– Bilingual Education (ages below five) (PIC 25)

Program Intent Code Matrix

Program Intent Code 21—Costs to Include:	Program Intent Code 21—Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to: • Gifted and talented programs • Advanced placement courses designated as part of a gifted and talented program	**Costs incurred related to:** • Honors, college preparatory courses (PIC 11) • Advanced placement courses not designated as part of a gifted and talented program (PIC 11) • Summer camps, summer schools, field trips, or other summer enrichment programs (PIC 11) • All DAEP-related activities (PIC 28 and 29)

Program Intent Code 22—Costs to Include:	Program Intent Code 22—Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to: • Employment preparation services • Apprenticeship and job training activities • All career and technical education courses in programs that follow the state approved **Career and Technical Education programs** of study • Career and technical **education** supervisor or director • Career and technical **education** counselors • Programs that follow the **state-approved Career and Technical Education programs** of study	**Costs incurred relating to:** • Vocational adjustment classes (VAC) (PIC 23) • Quasi-vocational classes in middle school and junior high (PIC 11) • Career and technical **education** courses that do not meet the state guidelines (PIC 11) • All DAEP-related activities (PICs 28 and 29)

Program Intent Code 23—Costs to Include:	Program Intent Code 23–Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to: • Students who are served in the special education program under identified instructional settings such as: o Homebound o Hospital class o Speech therapy o Resource room o "Self-contained, mild, moderate, or severe" classroom o Off home campus setting (multidistrict, community class, and self-contained separate campus) o Residential care and treatment facility o Residential facility o Nonpublic contract o VAC	**Costs incurred related to:** • Services to Section 504 students (PIC 11) • Career and technical for persons with disabilities (VEH) (PIC 22) • Regular education services in the basic educational program, including the salaries of regular education personnel (PIC 11) All DAEP-related activities (PICs 28 and 29)

Program Intent Code Matrix

Program Intent Code 23—Costs to Include: (Cont.)	Program Intent Code 23–Costs to Exclude (with Correct Program Intent Code):
○ Mainstream (support for students in inclusive setting) • Students with identified disabilities under the Individuals with Disabilities Education Act and TEC • Special education directors, coordinators, or supervisors • State-funded special education extended year program • Services to preschool students with disabilities (ages below five)	

Program Intent Code 24—Costs to Include:	Program Intent Code 24—Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to: • Intensive or accelerated instructional education programs and activities • Concentrated instruction • Smaller class size **for learning enhancement (conducted after staffing ratio requirement is accomplished)** • Salary for **supplemental** staff members and instructional staff **paraprofessionals** • Staff development activities for the instructional staff that add new competencies specific to the instructional needs of students at risk of dropping out of school • **Day care and parenting classes**[7] ○ **day care for students' children on the campus or at a day care facility in close proximity to the campus** ○ **transportation for children of students to and from the campus or day care facility** • Extending the instructional day, week, or year • Implementing new or additional individual and small group tutorials • Implementing new or additional individual and small group project-based learning • Specialized computer-assisted and blended instruction • Instructional and specialized instructional materials, equipment, and supplies required for quality instruction • State assessment remediation, **including intervention for end-of-course exams**	**Costs incurred related to:** • Basic education program (PIC 11) • Any activities for nondisciplinary alternative education program services (PIC 26) • **DAEP**-related activities (PICs 28 and 29) • **Title I, Part A, school-wide activities related to State Compensatory Education on campuses with a current schoolwide status** (PIC 30) • **In-school suspension programs**, (PIC 11) • **Administrative positions (PIC 99)**

Program Intent Code Matrix

Program Intent Code 24—Costs to Include:	Program Intent Code 24—Costs to Exclude (with Correct Program Intent Code):

• Dropout recovery, prevention, and intervention services for middle and high school **students**
• **Individualized** instruction programs
• **Extended year, week, day** or intersession programs
• **Supplemental** teachers
• Supplemental LEP programs **and services**
• Mentoring programs
• Residential placement programs
• **Costs associated with placing students in a juvenile justice alternative education program**
• Modified curriculum services
• School social workers **employed for the SCE program**
• **SCE program** and student evaluation
• Supplemental programs and services for students who have dyslexia or a related disorder
• Accelerated instruction
  ○ targeted supplemental (foundation subject) instruction
  ○ extended day, week, and year instruction
  ○ tutoring
  ○ transportation for extended day and year programs
  ○ professional development designed to provide instructors the knowledge and skills to deliver accelerated instruction
  ○ the purchase of supplemental instructional materials, equipment for the provision of accelerated services
• Accelerated reading instruction program
• High quality and ongoing professional development designed to provide instructors the knowledge and skills to deliver instruction to the intended population
Providing effective, timely additional assistance to the intended population, including measures to ensure that students' difficulties are identified on a timely basis and to provide enough information on which to base effective assistance	

Program Intent Code Matrix

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

Program Intent Code 26—Costs to Include:	Program Intent Code 26—Costs to Exclude (with Correct Program Intent Code):
PIC 26 costs may include SCE basic and supplemental expenditures in proportion to the percent of students served by the program who are at risk of dropping out of school related to: • Instructional programs specifically serving students who meet statutory at-risk criteria • Costs for compensatory, accelerated and intensive education services these services are provided in a non-disciplinary AEP instructional setting (PIC 24) • English language arts, mathematics, science, history, social-emotional learning and self-discipline instructional programs and activities • Educational and behavioral resources • Salaries for classroom supervision and teacher assistants • Counseling services • Parental involvement programs and activities • Security and safety • Mentoring programs • Specialized computer-assisted and blended instruction	**PIC 26 costs may not include SCE expenditures related to:** • SCE costs to provide services supplemented by Title I, Part A, school-wide campuses with 40 percent or greater educationally disadvantaged students (PIC 30) • Supplemental services in support of Title I, Part A, targeted assistance programs. (PIC 24) • Services provided under Title I, Part A, school-wide campuses (PIC 30) • Day care, in-school suspension programs, and parenting classes (PIC 11) • Programs or services funded with Title I, Part A (PIC 24 or 30)

Program Intent Code Matrix

Program Intent Code 26—Costs to Include: (Cont.)	Program Intent Code 26—Costs to Exclude (with Correct Program Intent Code):
• Credit recovery instructional programs • Project-based learning instructional programs • Staff development for instructional staff members that adds new competencies specific to the instructional needs of students at risk of dropping out of school • Treatment of dyslexia or a related disorder as required by law, in proportion to the percent of students served by the program that are at risk of dropping out of school as defined by law • Accelerated reading instruction program as required by law in proportion to the percent of students served by the program that are at risk of dropping out of school as defined by law • Private or public community- based dropout recovery education program	

Program Intent Code 28—Costs to Include:	Program Intent Code 28—Costs to Exclude (with Correct Program Intent Code):
Basic DAEP SCE costs related to: • DAEP basic education program costs • English language arts, mathematics, science, and social studies • Educational and social emotional resources to provide programs to build skills related to managing emotions, establishing, and maintaining positive relationships and making responsible decisions • Salaries for classroom teachers and paraprofessionals • Counseling services • Security and safety • Mentoring programs • Specialized computer-assisted and blended instruction • Credit recovery instructional programs • Project-based learning instructional programs • Staff development for instructional staff members that adds new competencies specific to the instructional needs of students at risk of dropping out of school • Supplemental programs and services for students who have dyslexia or a related disorder • Accelerated reading instruction program	**Costs incurred related to:** • Supplemental DAEP services (PIC 29) • **Administrative positions (PIC 99)** • Nondisciplinary AEP costs, basic or supplemental (PIC 26) • **Title I, Part A, schoolwide activities related to State Compensatory Education on campuses with a current schoolwide status (PIC 30)** • Supplemental services in support of Title I, Part A, targeted assistance programs (PIC 24) • **Day care and parenting classes (PIC 24)** • **In-school suspension programs (PIC 11)**

Program Intent Code Matrix

Program Intent Code 29—Costs to Include:	Program Intent Code 29—Costs to Exclude (with Correct Program Intent Code):
• Supplemental programs and services for English language arts, reading, mathematics, science, and history • Programs to build skills related to managing emotions, establishing, and maintaining positive relationships and making responsible decisions • Social-emotional learning, and self-discipline instructional programs and activities • Educational and behavioral resources • Counseling services • Parental involvement programs and activities • Mentoring programs • Specialized computer-assisted and blended instruction • Credit recovery instructional programs • Project-based learning instructional programs	**Costs incurred related to:** • Basic DAEP services (PIC 28) • Nondisciplinary AEP costs, basic or supplemental (PIC 26) • Title I, Part A, schoolwide activities related to State Compensatory Education on campuses with a current schoolwide status (PIC 30) • Supplemental services in support of Title I, Part A, targeted assistance programs (PIC 24) • Day care and parenting classes (PIC 24) • In-school suspension programs (PIC 24) • Administrative positions (PIC 99)

Program Intent Code 30—Costs to Include:	Program Intent Code 30—Costs to Exclude (with Correct Program Intent Code):

Basic or supplemental SCE expenditures related to:
• A comprehensive needs assessment of the entire school utilizing academic achievement and growth data, process data, and perception data from school staff, parents, and others in the community.
• This assessment recognizes the specific academic needs of students and groups of students who are not yet achieving the state's academic standards.
• Schoolwide reform strategies that provide opportunities to meet state academic standards, particularly addressing the needs of low-achieving students, such as:
  ○ accelerated curriculum and enrichment services
  ○ extended day or year academic services
  ○ transportation costs for the provision of extended day or year services
  ○ credit recovery tutoring
• Guidance counselors and social workers providing supplemental services
• Programs to build skills related to managing emotions, establishing, and maintaining positive relationships and making responsible decisions
• Instruction by supplemental teachers
• Supplemental instructional materials, equipment, and software
• Instructional coaches providing high quality, school-based professional development pursuant to the TEC, §48.104(j-1)(3)
	Costs incurred relate to:
	• Basic and supplemental services at AEPs and DAEPs (PICs 26, 28, and 29)
	• Supplemental services in support of Title I, Part A, targeted assistance programs (PIC 24)
	• SCE supplemental services provided on campuses that are not Title 1, Part A **school-wide** or targeted assistance, AEP, or DAEP campuses (PIC 24)
	• Day **care and parenting** classes (**PIC 24**)
	• **In-school suspension programs (PIC 11)**
	• **Administrative positions (PIC 99)**

Program Intent Code Matrix

Program Intent Code 30—Costs to Include: (Cont.)	Program Intent Code 30—Costs to Exclude (with Correct Program Intent Code):
• Increased amount and quality of learning time, and help provide an enriched and accelerated curriculum • High quality and ongoing professional development for instructional staff members that add new competencies specific to the instructional needs of students at risk of dropping out of school • Salaries for instructional staff for the second half of a pre-K program • Provision of effective, timely additional assistance and activities to students, particularly those most at risk who have difficulty mastering the proficient or advanced levels of academic achievement standards • Development of a schoolwide program in coordination and integration with other federal, state, and local services, resources, and programs	

Program Intent Code 32—Costs to Include:	Program Intent Code 32—Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to: • Basic services for education or instruction (pre-K) prescribed by Texas law (ages below five) • Pre-K funded from basic education allotment during one-half of full day program (ages below five) • Pre-K funded from High Quality Pre-K Grant (ages below five)	**Costs incurred related to:** • Basic and supplemental services at AEPs and DAEPs (PICs 26, 28, and 29) • Supplemental services in support of Title I, Part A, targeted assistance programs (PIC 24) • SCE supplemental services provided on campuses that are not Title 1, Part A school- wide or targeted assistance, AEP, or DAEP campuses (PIC 24) • Services to Prekindergarten (Pre-K) Students–Special Education (ages below five) (PIC 33) • Services to Prekindergarten (Pre-K) Students–SCE (ages below five) (PIC 34) • Services to Prekindergarten (Pre-K) Students–Bilingual Education (ages below five) (PIC 35)

Program Intent Code 33—Costs to Include:	Program Intent Code 33—Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to: • Services to preschool students with disabilities (ages below 5) • Pre-K students with identified disabilities under the Individuals with Disabilities Education Act and TEC	• Services to Section 504 students (PIC 11) • Career and technical for persons with disabilities (VEH) (PIC 22) • Regular education services in the basic educational program, including the salaries of regular education personnel (PIC 11)

Program Intent Code 33—Costs to Include: (Cont.)	Program Intent Code 33—Costs to Exclude (with Correct Program Intent Code):
• Pre-K students who are served in the special education program under identified instructional settings such as: ○ Homebound ○ Hospital class ○ Speech therapy ○ Resource room ○ "Self-contained, mild, moderate, or severe" classroom ○ Off home campus setting (multidistrict, community class, and self-contained separate campus) ○ Residential care and treatment facility ○ Residential facility ○ Nonpublic contract ○ Mainstream (support for students in inclusive setting) • Special education directors, coordinators, or supervisors	• All DAEP-related activities (PICs 28 and 29) • Prekindergarten Basic Education Services (ages below 5) (PIC 32) • Services to Prekindergarten (Pre-K) Students – State Compensatory Education (SCE) (ages below 5) (PIC 34) • Services to Prekindergarten (Pre-K) Students – Bilingual Education (ages below 5) (PIC 35)

Program Intent Code 34—Costs to Include:	Program Intent Code 34—Costs to Exclude (with Correct Program Intent Code):
SCE expenditures related to: • A comprehensive needs assessment of Pre-K students including the needs of any Pre- K migratory children in attendance. This assessment: ○ should identify gaps and provide solutions and targets specific to pre-K student achievement and other key indicators. ○ yields data to provide the foundation for the goals, strategies, and activities of the district and campus improvement plan. • Assistance for preschool children in the transition from early childhood programs • Instruction by highly qualified teachers (see **Highly Qualified Teachers**) • Strategies to attract excellent, **highly qualified teachers** • High quality and ongoing professional development for teachers, principals, and paraprofessionals, and if appropriate, pupil services personnel, parents, and other staff members • Increased parental involvement programs and activities • Including teachers in decisions about using academic assessments to provide information on and improve the achievement of individual students and the overall instructional program	**Costs incurred relate to:** • Basic and supplemental services at AEPs and DAEPs (PICs 26, 28, and 29) • Supplemental services in support of Title I, Part A, targeted assistance programs (PIC 24) • SCE supplemental services provided on campuses that are *not* Title 1, Part A school-wide or targeted assistance, AEP, or DAEP campuses (PIC 24) • Day care, in-school suspension programs, and parenting classes (PIC 11) • Prekindergarten Basic Education Services (ages below 5) (PIC 32) • Services to Prekindergarten (Pre-K) Students – Special Education (ages below 5) (PIC 33) • Services to Prekindergarten (Pre-K) Students– Bilingual Education (ages below five) (PIC 35)

Program Intent Code Matrix

Program Intent Code 34—Costs to Include: (Cont.)	Program Intent Code 34—Costs to Exclude (with Correct Program Intent Code):
• Providing effective, timely additional assistance and activities to students to this rarest who have difficulty mastering the proficient or advanced levels of academic achievement standards. This includes measures to ensure that students' difficulties are identified on a timely basis and to provide enough information on which to base effective assistance • Coordinating and integrating federal, state, and local services and programs	

Program Intent Code 35—Costs to Include:	Program Intent Code 35—Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to: • Services intended to make students proficient in English • Provision of a bilingual program • Provision of ESL instruction • Instruction in primary language • Increase in cognitive academic language proficiencies • Bilingual services to immigrant students • Program and student evaluation • Instructional materials and equipment • Staff development • Supplemental staff expenses • Salary supplements for teachers	**Costs incurred related to:** • Foreign language courses (PIC 11) • All DAEP-related activities • Full salary of bilingual/ESL instructors • Prekindergarten Basic Education Services (ages below 5) (PIC 32) • Services to Prekindergarten (Pre-K) Students – Special Education (ages below 5) (PIC 33) • Services to Prekindergarten (Pre-K) Students – State Compensatory Education (SCE) (ages below 5) (PIC 34)

Program Intent Code 36—Costs to Include:	Program Intent Code 36—Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to: • Intensive reading classes for prekindergarten through third grade students • Intensive math classes for prekindergarten through third grade students • Reading or math specialist • Reduction in class size • Extra time given for a double blocked period for math and reading • Recruitment of prekindergarten teachers that are needed to implement a full-day prekindergarten program • Stipends for teachers attending reading academies	**Costs incurred related to:** • Expenditures that are for prekindergarten and are counted toward the 55 percent direct services requirements to students served under SCE funds (PIC 34) • Expenditures relevant to the SCE program that are not for prekindergarten (PIC 24) • Construction of buildings for prekindergarten services (PIC 99)

Program Intent Code 36—Costs to Include: (Cont.)	Program Intent Code 36—Costs to Exclude (with Correct Program Intent Code):
• Devices for reading or math programs for prekindergarten through third grade students • Supplies and desks for prekindergarten classrooms • Second half of prekindergarten program to implement full day prekindergarten program	

Program Intent Code 37—Costs to Include:	Program Intent Code 37—Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to: • Tools and instruments used to screen, progress monitor, and/or evaluate for dyslexia and related disorders • Training in the identification of dyslexia for evaluation personnel • Professional development in the science of teaching reading • Regular education aids and services, such as instructional accommodations, provided to a student who has been identified as having dyslexia or a related disorder under a 504 accommodation plan • Personnel costs for the screening, evaluation, and identification of students with dyslexia	**Costs incurred related to:** • Services provided to a student who has been identified as having dyslexia or a related disorder and who receives special education and related services (PIC 43)

Program Intent Code 38 Costs to Include:	Program Intent Code 38 Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to: • Tuition for dual credit courses for that meet the eligibility criteria to receive dual credit • Preparation for the ACT, the SAT, or an assessment instrument designated by the Texas Higher Education Coordinating Board under the **TEC, §51.334** • Preparation to achieve a passing score set by the applicable military branch on the Armed Services Vocational Aptitude Battery	**Costs incurred related to:** • Reimbursements for test exam fees (PIC 99)

Program Intent Code Matrix

Program Intent Code 43 Costs to Include:	Program Intent Code 43 Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to: • Dyslexia instruction by a person with specific training in providing that instruction • Personnel costs for licensed, trained, or certified providers of dyslexia instruction • Evidence-based dyslexia program materials	**Costs incurred related to:** • Regular education aids and services (such as instructional accommodations) provided under a Section 504 accommodation plan to a student who has been identified as having dyslexia or a related disorder (PIC 37) • Screening for, or evaluation and identification of dyslexia or a related disorder (PIC 37)

Program Intent Code 91—Costs to Include:	Program Intent Code 91—Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to: • Payroll costs, (Exceptions: Object codes 6144, Teacher Retirement, or TRS Care—On- Behalf Payments, and 6112, Salaries or Wages for Substitute Teachers and Other Professionals) • Object codes 61XX (Exceptions: for object codes 6112 and 6144, use program intent code 99) • Additional salaries associated with serving as coaches, athletic directors, drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (for example, additional days employed, reduction of class load, length of day, etc.)	**Costs incurred related to:** • Additional salaries and related expenditures or expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (such as NHS or Beta Club) (PIC 99)

Program Intent Code 99—Costs to Include:	Program Intent Code 99—Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to: • Substitute teachers (if not allocated to specific PICs) • Teacher retirement on-behalf payment (if not allocated to specific PICs) • Additional salaries and related expenditures or expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (such as NHS or Beta Club)	**Costs incurred related to:** • Additional salaries associated with serving as coaches, athletic directors, drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activities to support athletics (such as additional days employed, reduction of class load, length of day, etc.) (PIC 91)

FUNCTION CODE/PROGRAM INTENT CODE MATRIX

		Program Intent Codes													
		11	21	22	23	24	25	26	28	29	30	31	32	91	99
Function Codes		Instruction	Gifted & Talented	Career & Tech	Special Ed	Accelerated Learning	ESL Bilingual	Nondisciplinary AEP Program	DAEP Base Level Program	DAEP Supplemental SCE	SCE/Title I Schoolwide	HS Allotment	Pre-K	Athletics & Other Support	Generic
11	Instructional Related Services	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
12	Instructional Resources & Media Services							✓							✓
13	Instructional Staff/ Curriculum Development		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
21	Instructional Leadership		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
23	School Leadership				✓	✓		✓	✓						✓
31	Guidance/Counseling & Evaluation		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
32	Social Work Services				✓	✓					✓		✓		✓
33	Health Services				✓										✓
34	Transportation				✓										✓
35	Student Nutrition														✓
36	Co-curricular Extracurricular Activities			✓	✓									✓	✓
41	General Administration														✓
51-53	Support Services - Non-Student Based														✓
61	Community Services										✓				✓
71	Debt Service														✓
81	Facilities Acquisition and Construction														✓
91-99	Intergovernmental Charges														✓

Local Budget Responsibility Code Listing/Descriptions

900	SUPERINTENDENT
901	EXEC. DIRECTOR, CURRICULUM & INSTRUCT
902	EXEC. DIRECTOR, COMMUNICATIONS
903	DIRECTOR, TESTING & ASSESS
904	ASST. SUPT., OPERATIONS/SCHOOL LEADERSHIP
905	COORDINATOR, ESE
906	DRUG TESTING
907	CHIEF TECH & INNOV OFFICER
908	CHIEF STRATEGIST LDR & CULTURE
909	CHIEF STRATEGIST FDBK & ASSESS
910	ASST. SUPT., TEACHING/LEARNING
911	EXEC. DIRECTOR, PROFESSIONAL LEARNING
912	DIRECTOR, DIGITAL LEARNING
913	MGR INFORMATION SYSTEMS
914	EXEC. DIRECTOR, SPECIAL PROGRAMS
915	EXEC. DIRECTOR, CAMPUS OPERATIONS
916	DIRECTOR, GUIDANCE & WELLNESS
917	DIRECTOR, CTE
918	DIRECTOR, ATHLETICS
919	DIRECTOR, FINE ARTS
920	ASST. SUPT. HUMAN RESOURCES
921	LEAD, PHYSICAL EDUCATION
922	COORDINATOR, ELAR
923	COORDINATOR, MATH
924	COORDINATOR, SCIENCE
925	COORDINATOR, SOCIAL STUDIES
926	COORDINATOR, ADVANCED ACADEMICS
927	COORDINATOR, ESL/ BILINGUAL
928	COORDINATOR, LOTE
930	CHIEF FINANCIAL OFFICER

931	DIRECTOR, FINANCE
932	DIRECTOR, PURCHASING
933	EXEC. DIRECTOR, TECHNOLOGY SERVICES
941	DIRECTOR, NUTRITION SERVICES
942	LEAD NURSE
943	DIRECTOR, CUSTODIAL SERVICES
944	EXEC. DIRECTOR, FACILITIES & CONSTR
945	DIRECTOR, TRANSPORTATION
947	PRINCIPAL, GAP
948	PRINCIPAL, ACADEMY (STEP)
951	PRINCIPAL, GEORGETOWN HS
952	PRINCIPAL, EAST VIEW HS
953	PRINCIPAL, RICHARTE HS
961	PRINCIPAL, BENOLD MS
962	PRINCIPAL, TIPPIT MS
963	PRINCIPAL, FORBES MS
964	PRINCIPAL, WAGNER MS
970	ELEMENTARY EDUCATION (EARLY ED)
971	PRINCIPAL, PURL ES
972	PRINCIPAL, CARVER ES
973	PRINCIPAL, FROST ES
974	PRINCIPAL, COOPER ES
975	PRINCIPAL, WOLF RANCH ES
976	PRINCIPAL, MCCOY ES
977	PRINCIPAL, VILLAGE ES
979	PRINCIPAL, FORD ES
980	PRINCIPAL, MITCHELL ES
981	PRINCIPAL, WILLIAMS ES
982	PRINCIPAL, SAN GABRIEL ES
999	DISTRICT WIDE