



## Dripping Springs Independent School District Operating Procedures

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2010-2011

## ACCOUNTING CODES

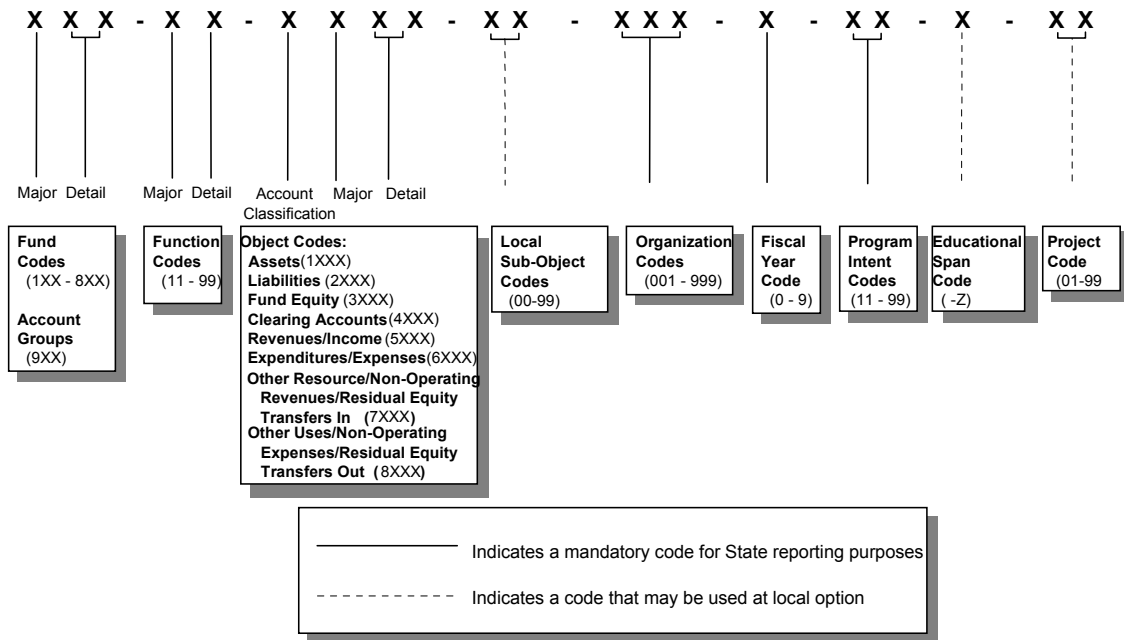
### OVERVIEW

Section 44.007 of the Texas Education Code requires that a standard school district fiscal accounting system be adopted by each school district. The system must meet at least the minimum requirements prescribed by the State Board of Education and also be subject to review and comment by the state auditor. Additionally, the accounting system must conform with General Accepted Accounting Principles (GAAP). This section further requires that a report be provided at the time that the school budget is filed, showing financial information sufficient to enable the State Board of Education to monitor the funding process, and to determine educational system costs by district, campus, and program.

The Texas Education Code, Section 44.008, requires an annual independent audit conducted that meets the minimum requirements of the State Board of Education, subject to review and comments by the state auditor. The annual audit must include the performance of certain audit procedures for the purpose of reviewing the accuracy of the fiscal information provided by the district through the Public Education Information Management System (PEIMS). The audit procedures are to be adequate to detect material errors in the school district's fiscal data to be reported through the PEIMS system for the fiscal period under audit.

A major purpose of the following accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with generally accepted accounting principles.

## The Code Structure



### BASIC SYSTEM CODE COMPOSITION

**FUND CODE**      A mandatory 3 digit code, is to be used for all financial transactions to identify the fund group and specific fund.

**FUNCTION CODE**      A mandatory 2 digit code applied to expenditures that identifies the purpose of the transaction. The first digit identifies the major service area and the second digit refers to the specific function within the area. **EXAMPLE** - the function "Health Service" is coded 33. The first 3 specifies Support Services-Student (Pupil) and the second 3 is Health Services.

**OBJECT CODE**      A mandatory 4 digit code identifying the nature and object of an account, a transaction, or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications. For example, money received for current year taxes is classified in account 5711. The 5 denotes revenue, the 7 shows Local and Intermediate Sources, the 1 denotes local real and personal property taxes revenue and final 1 specifies current year levy.

**LOCAL SUB-OBJECT CODE**      A 2 digit code for optional use to provide special accountability at the local level.

**ORGANIZATION CODE**      A mandatory 3 digit code identifying the organization, i.e., High School, Middle School, Elementary School, Superintendent's office, etc. An organization code does not necessarily correspond with a physical location.

The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

**FISCAL YEAR CODE** A single digit code used by Special Revenue Funds to identify the project year of inception of a grant project. A 0 will be used for the fiscal year code, unless the Business Office assigns a code.

**PROGRAM INTENT CODE** A 2 digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served. EXAMPLE - An entire class of physics is taught at the basic level. Program intent code 11 would designate Basic Educational Services.

**EDUCATIONAL SPAN CODE** An optional code used to provide more detailed accountability at the local level for management purposes. This code is used to account for information not otherwise provided for in the chart of accounts.

**PROJECT CODE** A 2 digit code that is used by the district to further describe the transaction. Project codes are assigned by the Business Office as needed.

When classifying a transaction such as an expenditure, answering the following questions will assist in proper application of accounting codes:

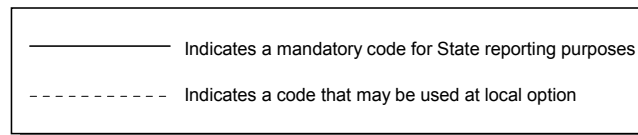
- (Q) How and when is the expenditure financed?
  - (A) Fund Code
- (Q) Why was the expenditure made?
  - (A) Function Code
- (Q) What was purchased?
  - (A) Object Code
- (Q) Is separate accountability required?
  - (A) Local SubObject Code
- (Q) Where is the beneficiary of the expenditure located?
  - (A) Organization Code
- (Q) What is the subject matter or differentiated instructional arrangement?
  - (A) Program Intent Code

**Note:** No single code can give the complete transaction information required. The fund, function, object, organization and program intent codes combine to provide information and allow extraction of varying fiscal data for minimum reporting purposes required by law.

## FUND AND ACCOUNT GROUP CODES

School District accounting systems are organized and operated on a fund basis. A fund is an accounting entity with a self-balancing set of accounts recording financial resources and liabilities. A school district designates the fund's financial resources for a distinct purpose. The state or federal government as well as the school can establish the fund's purpose.

### The Code Structure



### GENERAL FUNDS:

- 163**      **Payroll Clearing** -- This fund serves as a clearing account for all payroll-related transactions.
- 164**      **Accounts Payable Clearing** -- This fund serves as a clearing account for all accounts-payable transactions.
- 198**      **Athletic Fund** -- The athletic fund is a governmental fund with budgetary control that uses the modified accrual basis of accounting. 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.
- 199**      **General Fund** The general fund is a governmental fund with budgetary control, which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The general fund utilizes the modified accrual basis of

accounting. 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 entitlement, State and County available and other Foundation School Program sources which are not identified on warrants for foundation entitlement.

**SPECIAL REVENUE FUNDS (FEDERAL PROGRAMS):**

**204**        **ESEA, Title IV, Part A, Safe and Drug Free Schools** -- This fund classification is to be used to account, on a project basis, for funds granted as a result of the NCLB Act of 2001. These funds are used to develop age-appropriate comprehensive violence and drug/alcohol education prevention programs. This grant is authorized under P.L. 107-110 (84.186A) (U.S. Department of Education).

**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 challenging State content standards and to meet the challenging State performance standards developed for all children. This grant is authorized under P.L. 107-110 (84.010A) (U.S. Department of Education).

**Note:** This fund is also used for ESEA Title I Part D, Subpart 2 - LEA programs with locally operated correctional facilities.

**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) subgrants. (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 authorized under P.L. 105-17 (84-173) (U.S. Department of Education).

**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 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 technology education to develop new and/or improve career and technology 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 campus (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. This grant is authorized by P.L. 107-110 (84.367A) (U.S. Department of Education).
- 259**      **Matching Funds for Library Purchases** -- This fund classification is to be used to account, on a project basis, for federal matching funds received by the district for expenditures for books and other school library materials that are catalogued and circulated from a central source in each school building. The Texas Education Agency provides a 30% match for each dollar expended, not to exceed one dollar expended per student enrolled, in each year of the biennium, to be used for the purchase of library books and other library materials. (84.999) State Consolidated Administrative Funds. Note: this program may be funded from one of three different funding sources and thus coded to one of three different fund codes. Refer to the Notice of Grant Award for the FAR fund code to be used.
- 262**      **Title II, Part D, Subpart 1, Enhancing Education Through Technology** -- This fund classification is to be used to account, on a project basis, for funds granted for the implementation and support of a comprehensive system that effectively uses technology in elementary and secondary schools to improve student academic achievement. This grant is authorized by P.L. 107-110 (84.318) (U.S. Department of Education).
- 263**      **Title III, Part A, Subpart 1, 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 achieve-

ment standards. This grant is authorized by P. L. 107-110 (84.365A) (U.S. Department of Education).

- 266**      **ARRA of 2009, Title XIV, State Fiscal Stabilization Fund (Effective Fiscal year 2008-2009)** -- This fund classification is to be used to account, on a project basis, for funds granted to improve basic programs authorized by the Elementary and Secondary Education Act of 1965, as amended by the No Child Left Behind Act of 2001; the Individuals with Disabilities Education Act (IDEA); the Adult and Family Literacy Act; the Carl D. Perkins and Technical Education Act of 2006, or for the modernization, renovation, or repair of public school facilities, including modernization, renovation, and repairs that are consistent with a recognized green building rating system. (84.394) This grant is funded by the American Recovery and Reinvestment Act (ARRA) of 2009, Title XIV.
- 269**      **Title V, Part A, Innovative Programs** -- This fund classification is to be used to account, on a project basis, for funds granted to implement or expand innovative assistance programs to improve student, teacher, and school performance through a variety of local reform and improvement activities. This program is authorized under P.L. 107-110 (84.298) (U.S. Department of Education).
- 272**      **Medicaid Administrative Claiming Program-MAC** -- This fund classification is to be used to account, on a project basis, for funds allocated to local education agencies for reimbursement of eligible administrative costs for activities attributable to the implementation of the Medicaid state plan. Expenditures attributed to the required matching amount are recorded in the General Fund and are to be accounted for with use of a local option account code, as needed, for local monitoring of compliance with federal matching requirements. (93.778)
- 279**      **Title II, Part D, Subpart 1, Enhancing Education Through Technology - ARRA (Stimulus) (Effective fiscal year 2008/2009)** -- This fund classification is to be used to account, on a project basis, for funds granted for the implementation and support of a comprehensive system that effectively uses technology in elementary and secondary schools to improve student academic achievement. (P.L. 107-110, Title II, Part D, Subpart 1) (84.386) (U.S. Department of Education). (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII).
- 283**      **IDEA-Part B, Formula - ARRA (Stimulus) (Effective fiscal year 2008/2009)** -- This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. (84.391) (U.S. Department of Education) (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII).
- 284**      **IDEA-Part B, Preschool -- ARRA (Stimulus) (Effective fiscal year 2008/2009)** -- This fund classification is to be used to account, on a project

basis, for funds for preschool children with disabilities. This grant is funded by P.L. 105-17. (84.392) (U.S. Department of Education). (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII).

**285**        **ESEA, Title I, Part A, Improving Basic Programs - ARRA (Stimulus) (Effective fiscal year 2008/2009)** -- 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 challenging State content standards and to meet the challenging State performance standards developed for all children. This program is authorized under P.L. 107-110. (84.389) (U.S. Department of Education) (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII).

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

**288**        **School Health and Related Services (SHARS)** -- This fund classification is used to account for funds received from the School Health and Related Services (SHARS) Program.

**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.

**313**        **Shared Services Arrangements - IDEA - Part B, Formula** -- This fund classification is to be used by the fiscal agent of a shared services arrangement 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) subgrants. (84.027)

**314**        **Shared Services Arrangements - IDEA - Part B, Preschool** -- This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for preschool children with disabilities. This grant is authorized by P.L. 105-17 (84-173) (U.S. Department of Education).

**378**        **Shared Services Arrangements - School Health and Related Services (SHARS)** -- This fund classification is used to account for funds received from the School Health and Related Services (SHARS) Program.

**SPECIAL REVENUE FUNDS (STATE PROGRAMS):**

**383**        **Professional Staff Development** -- This fund classification is to be used to account, on a project basis, for funds, used to provide preservice and staff development training in technology and innovative teaching practices for teachers and administrators. (TEC 33.902)

**392**        **Noneducational Community-Based Support** -- This fund classification is to be used to account, on a project basis, for the provision of noneduca-



tional community-based support services to students with disabilities who would remain or have to be placed in residential facilities for educational reasons without the provision of these services. The support services may include transportation, respite for the parents, case management, social work, in-home family support and other items. (TEC 29.013)

- 393**      **Texas Successful Schools Program** -- This fund classification is to be used to account, on a project basis, for grant monies applied for by school districts after begin notified by TEA of their eligibility based on Academic Excellence Indicator System (AEIS) criteria. (TEC 39.091)
- 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.
- 404**      **Student Success Initiative** -- This fund classification is to be used to account, on a project basis, for funds granted for teacher training and allocations to schools to implement scientific, research-based programs for students who have been identified as unlikely to achieve the third grade TAAS reading standard by the end of the third grade.
- 411**      **Technology Allotment** -- This fund classification is to be used to account, 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)
- 413**      **Telecommunications Infrastructure Fund** -- This fund classification is to be used to account, on a project basis, for funds awarded by the Telecommunications Infrastructure Board.
- 422**      **Matching Funds for Library Purchases** -- This fund classification is to be used to account on a project basis, for matching funds received by the district for expenditures for books and other school library materials that are catalogued and circulated from central source in each school building. The Texas Education Agency provides a 30% match for each dollar expended, not to exceed one dollar expended per student enrolled, in each year of the biennium, to be used for the purchase of library books and other library materials. Note: this program may be funded from one of three different funding sources and thus coded to one of three different funding codes. Refer to the Notice of Grant Award for the FAR fund code to be used.
- 427**      **Tobacco Compliance Grant** -- This fund classification is to be used to account on a project basis, for funds awarded for Texas Statewide Tobacco Education & Prevention.
- 428**      **High School Allotment** -- This fund classification is to be used to account for the \$275 per high school student to prepare students to go on to higher education, encourage students to take advanced academic course work,

increase the rigor of academic course work, align secondary and postsecondary curriculum and support promising high school completion and success initiatives in grades 6 through 12.

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

- 429 **State Funded Special Revenue Funds** -- State funded special revenue funds not listed above are to be accounted for in this fund.
- 434 **Shared Services Arrangements - State Supplemental Visually Impaired (SSVI)** -- This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for State Supplemental Visually Impaired (SSVI) funds.
- 437 **Shared Services Arrangements - Special Education** -- This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds for special education, other than regional day school for the deaf and State Supplemental Visually Impaired (SSVI).
- 458 **Shared Services Arrangements – Noneducational Grant**
- 459 **Shared Services Arrangements - State/Local Funded Educational Programs** -- State/local funded shared services arrangements not listed above are to be accounted for in this fund.

**SPECIAL REVENUE FUNDS (LOCAL PROGRAMS):**

- 461 **Campus 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 object code 5755. The cost of goods sold is recorded in function 36, using the appropriate expenditure code.
- 481 **San Marcos Civic Foundation Funds** -- This fund classification is to be used to account, on a project basis, for funds granted by the San Marcos Civic Foundation.
- 482 **DSISD Memorabilia Fund** -- This fund classification is to be used to account, on a project basis, for funds provided to obtain and maintain Dripping Springs Independent School District memorabilia.
- 483 **Education Foundation Grant Fund** -- This fund classification is to be used to account, on project basis, for funds granted by the Dripping Springs Education Foundation.
- 499 **Locally Funded Special Revenue Funds** -- Locally funded special revenue funds not listed above are to be accounted for in this fund.

**DEBT SERVICE FUNDS:**

- 599**            **Debt Service Fund** -- A debt service fund is a governmental fund, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund. Principal and interest payments for operating indebtedness including warrants, notes, and short-term lease-purchase agreements, are to be made from the fund for which the debt was incurred.

**CAPITAL PROJECTS FUND:**

- 699**            **Capital Projects Fund** -- A capital projects fund is a governmental fund that must be used to account, on a project basis, for projects financed by the proceeds from bond issues, or for capital projects otherwise mandated to be so accounted for in this fund. The capital projects fund utilizes the modified accrual basis of accounting.

**ENTERPRISE FUNDS: (NOT REPORTED TO PEIMS)**

- 711**            **DSISD Child Care Center Fund** -- This fund classification is to be used to account for Dripping Springs ISD Child Care Center.
- 712**            **DSISD Community Education Fund** -- This fund classification is to be used to account for Dripping Springs ISD Community Education.
- 748**            **Stephenson Building Lease Fund** -- This fund classification is to be used to account for the Dripping Springs ISD Stephenson Building.
- 749**            **Enterprise Fund** -- A proprietary fund type accounted for in the accrual basis and not required to be reported in budget data submitted through PEIMS to the Texas Education Agency. Generally accepted accounting principles of the private sector are applicable, as financial position, results of operations and cash flows are to be determined. The primary intent of operations of the enterprise fund is to realize a profit as a result of sales.

**FIDUCIARY FUND TYPES: (NOT REPORTED TO PEIMS)**

- 810**            **Scholarship Fund** -- This fund classification is to be used to account for Dripping Springs ISD scholarships.
- 816**            **Tammy Speir Memorial Scholarship** --
- 817**            **Clarence and Betty Cobb Scholarship** --
- 829**            **Private-purpose Trust Funds** -- This unbudgeted fiduciary fund type is accounted for on the modified accrual basis in the same manner as proprietary funds.

**AGENCY FUNDS: (NOT REPORTED TO PEIMS)**

- 865**            **Student Activity Account** -- This fund serves as an agency account for student "club" funds or "class" funds.

**GENERAL CAPITAL ASSETS AND LONG-TERM DEBT: (NOT REPORTED TO PEIMS)**

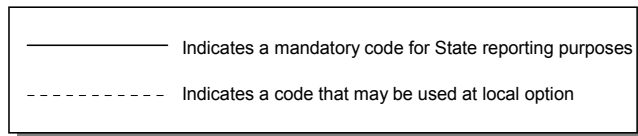
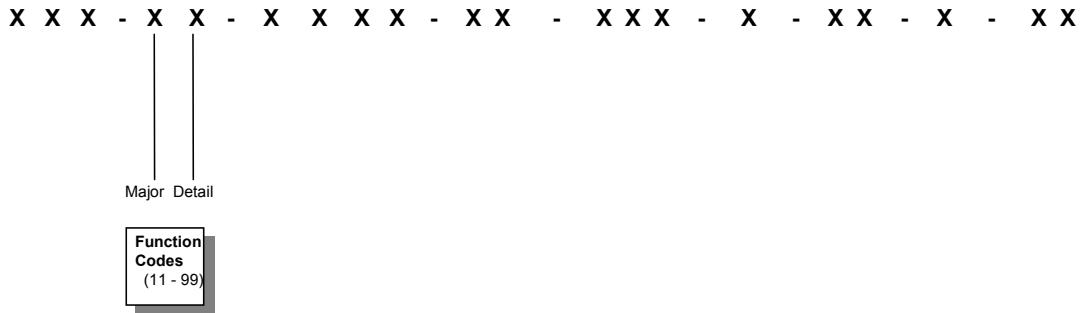
- 901**            **General Capital Assets** -- This code is used to account under an accrual basis for accounting for general capital assets not recorded in the Proprietary fund types or fiduciary funds. This account code group is for specific pieces of property such as equipment, land, and building, and all associated costs.
- 902**            **LongTerm Debt** -- This code is used to account for debts of a noncurrent nature under an accrual basis of accounting. Longterm debts of Proprietary Fund types and fiduciary funds are accounted for through those fund types and are not included in this account code.

## FUNCTION CODES

A function represents a general operational area in a school district and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities is a function.

Function codes are the fourth and fifth digits in the code structure and are used exclusively for recording expenditures. For budgeting, accounting and reporting purposes, the detail level is to be used.

### The Code Structure



### INSTRUCTION AND INSTRUCTIONAL-RELATED SERVICES:

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**Instruction** This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures /expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students.

<b>Function 11 - Costs to Include:</b>	<b>Function 11 - Costs to Exclude (with Correct Function):</b>
<p>Salaries and related expenditures /expenses associated with:</p> <ul style="list-style-type: none"> <li>• Classroom teachers</li> <li>• Teacher aides</li> <li>• Classroom assistants</li> <li>• Graders</li> <li>• Staff working in the classroom on a dedicated basis</li> <li>• Adult basic education teachers</li> <li>• Substitute teachers (All)</li> <li>• Teachers that deliver instruction by television, satellite, etc.</li> <li>• TI-IN services provided by education service centers</li> <li>• Classes taught to students by education service centers</li> <li>• Special education instructional services, including speech, occupational and physical therapy</li> <li>• Upkeep and repair to instructional materials and equipment in the classroom</li> <li>• Instruction in health</li> <li>• Field Trips</li> <li>• Band instruments purchased by the school district or donated by band boosters or other groups</li> <li>• Instructional computer networks, software, licensing fees, maintenance, supplies, staff and instructional computer lab teacher</li> <li>• Network manager for instructional networks</li> <li>• Testing materials for tests developed and administered by teachers</li> <li>• Salaries for instruction, including that portion of the salary for the regular school day that is for teaching physical education (P.E. equivalent) courses for credit when athletic activities are being practiced or are taking place</li> </ul>	<p>Salaries and related expenditures /expenses associated with:</p> <ul style="list-style-type: none"> <li>• Curriculum development (13)</li> <li>• Salaries or salary supplements related to department heads (13, curriculum writers (13), program directors (21)</li> <li>• School leadership costs such as principals, assistant principals and their staffs (23)</li> <li>• Supplies and services for upkeep and maintenance of building and grounds including utilities (51)</li> <li>• Salaries and expenses for PC networks that include student and general administrative software, licenses fees and multiple functions (53)</li> <li>• Network managers of non-instructional computer networks (53)</li> <li>• Management Information Services (MIS) directors (53)</li> <li>• Salaries and expenses for webmaster (excluding costs attributable to instructional settings) (53)</li> <li>• Salaries and expenses for technology network, data, or system security (excluding costs attributable to instructional settings) (53)</li> <li>• Salaries and expenses for technology developer, programmer, tester, or systems analyst (excluding costs attributable to instructional settings) (53)</li> <li>• Tuition for students attending classes in another school district because the district does not offer certain grade levels (99)</li> <li>• Purchases of Weighted ADA (WADA) from either the state or other school districts according to Chapter 41 of the Texas Education Code (91)</li> <li>• Testing materials for standardized tests (31)</li> <li>• Band Uniforms (36)</li> <li>• Insurance on Band Instruments (51)</li> </ul>

Function 11 - Costs to Include:	Function 11 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Instructional supplies including but not limited to classroom supplies, grade books, grade book software, report cards, student handbooks and related costs</li> <li>• Insurance for driver's education vehicles</li> <li>• Graduation expenditures</li> <li>• Pre/post employment physicals or drug testing personnel classified in this function</li> <li>• Purchase of vehicles for instructional purposes, including driver education</li> </ul>	<ul style="list-style-type: none"> <li>• Salaries and additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organizations sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (36)</li> </ul>

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**Instructional Resources and Media Services** This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

Function 12 - Costs to Include:	Function 12 - Costs to Exclude (with Correct Function):
<p>Salaries and related expenditures /expenses associated with:</p> <ul style="list-style-type: none"> <li>• Librarians</li> <li>• Library aides and assistants</li> <li>• Media or resource center personnel who work in an audiovisual center, television studio or related work-study areas</li> <li>• Substitute pay for library staff</li> <li>• Selecting, preparing, cataloging and circulating books and other printed materials</li> <li>• Planning the use of the library by students, teachers and other members of the instructional staff</li> <li>• Building individuals ability in their use of library books and materials</li> <li>• Selecting, preparing, maintaining and making available to members of the instructional staff equipment, films, filmstrips, transparencies, tapes, TV programs, software, CD/DVDs, and similar materials</li> </ul>	<p>Salaries and related expenditures /expenses associated with:</p> <ul style="list-style-type: none"> <li>• Encyclopedias and other reference books in the classroom (11)</li> <li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (51)</li> <li>• Textbooks (11)</li> <li>• Teaching supplies used in the classroom (11)</li> <li>• Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (36)</li> <li>• Staff who conduct inservice training on the use of technology (13)</li> <li>• Technology coordinator for instructional networks (11)</li> </ul>

Function 12 - Costs to Include:	Function 12 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Planning, programming, writing and presenting educational programs or segments of programs by closed circuit or broadcast television</li> <li>• Studio crews that record educational programs or segments of programs by closed circuit or broadcast television, including those for TI-IN</li> <li>• Library books, films, video cassettes, CD/DVD disks, and other media that are maintained by a resource center or library</li> <li>• Supplies for binding and repairing books or other media contained in the resource center</li> <li>• Upkeep and repairs to media and library materials and equipment</li> <li>• Media and Living Science services provided by an educational service center</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> <li>• Purchase of vehicles for instructional resources and media purposes</li> </ul>	<ul style="list-style-type: none"> <li>• Network managers for non-instructional networks (53)</li> </ul>

13

**Curriculum Development and Instructional Staff Development** -- This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include inservice training and other staff development for instructional or instructional related personnel (Functions 11, 12 and 13) of the school district. This function also includes expenditures and expenses related to research and development activities that investigate, experiment, and/or follow-through with the development of new or modified instructional methods, techniques, procedures, services, etc.



<b>Function 13 - Costs to Include:</b>	<b>Function 13 - Costs to Exclude (with Correct Function):</b>
<ul style="list-style-type: none"> <li>• Staff that research and develop innovative, new or modified instruction</li> <li>• Fees for outside consultants conducting inservice training or staff development for instructional and instructional related staff</li> <li>• Staff who prepare and/or conduct inservice training or staff development for instructional related staff</li> <li>• Travel and subsistence for instructional and instructional related staff to attend inservice or staff development meetings</li> <li>• Tuition and fees paid by the school for instructional staff to attend college for additional hours of credit</li> <li>• Supplies, materials and equipment for curriculum development or inservice training</li> <li>• Upkeep and repairs to equipment used for curriculum development or inservice training</li> <li>• Paid sabbatical leaves for instructional staff</li> <li>• Staff development or inservice training provided by an educational service center</li> <li>• Curriculum coordinator (not responsible for supervising instructional staff)</li> <li>• Subject area or grade level department heads and related support staff</li> <li>• Assistant/Deputy Superintendent(s) for Curriculum</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> <li>• Purchase of vehicles for staff development or curriculum development purposes</li> </ul>	<ul style="list-style-type: none"> <li>• Salaries of instructional staff when attending inservice training or staff development (11 or 12, as applicable)</li> <li>• Substitute pay for instructional staff when attending inservice training or staff development (11)</li> <li>• Substitute pay for library staff attending staff development or inservice training (12)</li> <li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (51)</li> <li>• Inservice training or staff development for staff that are not classified in functions 11, 12 or 13 (use appropriate function)</li> <li>• Assistant/Deputy Superintendent(s) for Instruction (21)</li> <li>• Instructional supervisors (21)</li> <li>• Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (36)</li> <li>• Technology coordinator for instructional networks (11)</li> </ul>

**INSTRUCTIONAL AND SCHOOL LEADERSHIP:**

**21**

**Instructional Leadership** This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services.

<b>Function 21 - Costs to Include:</b>	<b>Function 21 - Costs to Exclude (with Correct Function):</b>
<ul style="list-style-type: none"> <li>• Instructional supervisors</li> <li>• Assistant/Deputy Superintendent(s) for Instruction</li> <li>• Special population or educational program coordinators or directors (Chapter 1, Special Education, Career and Technology Education, etc.) and related support staff</li> <li>• Upkeep and repairs to materials and equipment related to instructional leadership</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> <li>• Purchase of vehicles for instructional leadership purposes</li> </ul>	<ul style="list-style-type: none"> <li>• Principals, assistant principals and related staff (23)</li> <li>• Staff members who perform accounting, personnel, or other administrative function (41)</li> <li>• Staff development and inservice training personnel (13)</li> <li>• Assistant/Deputy Superintendent(s) for Curriculum (13)</li> <li>• Curriculum coordinator not responsible for supervising instructional staff (13)</li> <li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (51)</li> <li>• Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate science competition, class sponsors, and student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (36)</li> </ul>

23

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

Supervise all operations of the campus

Evaluate staff members of the campus

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

Function 23 - Costs to Include:	Function 23 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Principals, assistant principals and related staff</li> <li>• Staff to record, compile and report pupil attendance data, such as attendance databases, including enrollment records</li> <li>• Campus staff that maintain principals activity or student activity funds</li> <li>• All expenditures related to teacher appraisal (even if the appraisal is conducted by a teacher peer group)</li> <li>• Upkeep and repairs to equipment related to school leadership</li> <li>• Microcomputers that are used exclusively by the school leadership staff, whether networked or stand alone</li> <li>• Purchase of vehicles for school leadership purposes</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> <li>• Design of campus improvement plans</li> </ul>	<ul style="list-style-type: none"> <li>• Staff who compile superintendent's annual report (41)</li> <li>• Networked microcomputers, minicomputers or mainframe computers that are used for multiple functions -- e.g., general administration in conjunction with school leadership (53)</li> <li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (51)</li> <li>• Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (36)</li> </ul>

**SUPPORT SERVICES - STUDENT (PUPIL):**

**31**

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

<b>Function 31 - Costs to Include:</b>	<b>Function 31 - Costs to Exclude (with Correct Function):</b>
<ul style="list-style-type: none"> <li>• Counselors and related staff, including career and technology or occupational counselors</li> <li>• Staff who evaluate student performance using assessment instruments</li> <li>• Mental health screening</li> <li>• Psychologists</li> <li>• Psychiatrists</li> <li>• Diagnosticians</li> <li>• Assistant/Deputy Superintendent(s) for Guidance and Counseling</li> <li>• Student appraisal services</li> <li>• Maintaining information on home and family background, standardized test results and school performance</li> <li>• Maintaining information on course of study for each student</li> <li>• Placement services</li> <li>• Testing materials for standardized tests</li> <li>• Contracted testing services for standardized tests</li> <li>• Student/parent counseling</li> <li>• Upkeep and repairs to equipment related to guidance and counseling services</li> <li>• Purchase of vehicles for guidance and counseling personnel</li> <li>• Supplies for guidance, counseling and evaluation services</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> </ul>	<ul style="list-style-type: none"> <li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (51)</li> <li>• Costs for providing physical health services to students (33)</li> <li>• Testing materials for student tests developed and administered by teachers (11)</li> </ul>

33

**Health Services** -- This function is used for expenditures/expenses that are directly and exclusively for providing physical health services to students. This includes activities that provide students with appropriate medical, dental and nursing services.

<b>Function 33 - Costs to Include:</b>	<b>Function 33 - Costs to Exclude (with Correct Function):</b>
<ul style="list-style-type: none"> <li>• School physicians (including ophthalmologists), dentists, optometrists, nurses and nurses' aides that are used to maintain the health of students or provide health services for the well-being of the students</li> <li>• Contracted medical services including doctor visits, dental visits, vision services and nurses services</li> <li>• Staff and student inoculations</li> <li>• Medical and health supplies for the use of students to assist in health care</li> <li>• Medicaid administrative expenditures</li> <li>• Student physical health screening and referral</li> <li>• Upkeep and repairs to materials and equipment related to health services</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> <li>• Industrial nurses</li> <li>• Purchase of vehicles for health services</li> </ul>	<ul style="list-style-type: none"> <li>• Medical and health supplies to be used for athletics (Function 36, Program Intent Code 91)</li> <li>• Instruction in health (11)</li> <li>• Speech, health, physical and occupational therapy to assist special education students in the learning process (11)</li> <li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (51)</li> <li>• Pre/post employment physicals or drug testing for personnel classified in other functions (charge to appropriate function)</li> <li>• Medical and health supplies to be used for athletics (36)</li> <li>• Physical examinations for purposes of athletics (36)</li> </ul>

**34**

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

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

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

<b>Function 34 - Costs to Include:</b>	<b>Function 34 - Costs to Exclude (with Correct Function):</b>
<ul style="list-style-type: none"> <li>• Transportation specifically for students that participate in special programs as defined in program area codes -- e.g., Services to Students with Disabilities (Special Education), Career and Technology, etc. Include the appropriate program area code when applicable</li> <li>• Transportation supervisors, directors, bus drivers and bus maintenance personnel</li> <li>• Fuel, tires, etc. for buses</li> <li>• Contracted repair of buses</li> <li>• Bus driver training and certification</li> <li>• Fleet insurance for buses</li> <li>• Bonding expenditures/expenses for bus drivers</li> <li>• Assistant/Deputy Superintendent(s) for Transportation</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> <li>• Initial purchase of school buses</li> </ul>	<ul style="list-style-type: none"> <li>• Field trips (11)</li> <li>• Student organizations trips -- e.g., FFA, National Honor Society (36)</li> <li>• Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organizations sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (36)</li> <li>• Financing costs -- e.g. principal and interest for acquisition of buses (71)</li> <li>• Principal and interest on school bus loans/capital leases (71)</li> <li>• Vehicles other than those used for student transportation (charge to appropriate function)</li> </ul>

35

**Food Services** -- This function is used for food service operation expenditures/expenses, including the cost of food, labor, and other expenditures/expenses necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures/expenses are used directly and exclusively for supervision and maintenance of a food service operation.

Function 35 - Costs to Include:	Function 35 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Food service supervisors or directors and related staff</li> <li>• Cooks</li> <li>• Snack bar staff</li> <li>• Food purchases</li> <li>• Non-food purchases such as plates, silverware, napkins, etc. essential to providing food services to students</li> <li>• Commodities</li> <li>• Purchase of vehicles and other transportation costs for the purpose of transporting food from central locations to satellite locations</li> <li>• Purchase of food service equipment (Contact Division of School Lunches at TEA for clarification regarding equipment that is eligible under the food service program)</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> </ul>	<ul style="list-style-type: none"> <li>• Food purchases to instruct students on food preparation (11)</li> <li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (51)</li> <li>• Concession stands at athletic events (36)</li> <li>• Snacks, food and drinks for resale in an activity fund (36)</li> </ul>

36

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

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

If the school has activity funds, goods purchased for resale are to be classified in this function, with the gross sale of goods recorded in Revenue Object Code 5755, Results from Enterprising Activities, Activity Funds and/or Clearing Accounts.

<b>Function 36 - Costs to Include:</b>	<b>Function 36 - Costs to Exclude (with Correct Function):</b>
<ul style="list-style-type: none"> <li>• Athletic salary supplements paid exclusively for coaching, directing or sponsoring extracurricular athletics, drill team, pep squad or cheerleaders (use PIC 91)</li> <li>• Athletic Directors/assistants and trainers (use PIC 91)</li> <li>• Expenditures/expenses for insurance to cover student injuries that take place while participating athletics (use PIC 91)</li> <li>• Physical examinations for purposes of athletics (use PIC 91)</li> <li>• Medical and health supplies to be used for athletics (use PIC 91)</li> <li>• Athletic supplies and equipment, including uniforms, etc. (use PIC 91)</li> <li>• Game officials (use PIC 91)</li> <li>• Travel for coaches, trainers, sponsors, and students including meals and lodging (use PIC 91)</li> <li>• Travel for band director, sponsors of debate, science competition, etc. and students including meals and lodging (use PIC 99)</li> <li>• Membership fees and dues for coaches (use PIC 91)</li> <li>• Gatekeepers, timers, score keepers at athletic events (use PIC 91)</li> <li>• Additional costs associated with serving as band directors, sponsors for UIL speech, debate, science competition, etc., class sponsors, student organization sponsors -- e.g., Future Farmers of America, National Honor Society, etc. This includes costs associated with additional days employed reduction of class load, length of day, etc. (use PIC 99)</li> </ul>	<ul style="list-style-type: none"> <li>• Salaries for instruction, including that portion of the salary for the regular school day that is for teaching physical education (P.E. equivalent) courses for credit when athletic activities are being practiced or are taking place (11)</li> <li>• Supplies and services for upkeep and maintenance for buildings and grounds including utilities (51)</li> <li>• Band instruments purchased by the school district or donated by band boosters (11)</li> <li>• Property insurance for band uniforms, instruments and other equipment (51)</li> <li>• Security for co-curricular/extracurricular events (52)</li> <li>• Property insurance for athletic uniforms and equipment (51)</li> </ul>



Function 36 - Costs to Include:	Function 36 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Band Uniforms (Use PIC 99)</li> <li>• Items (food, drinks, pencils, pens, paper, etc.) for resale in an activity fund (use PIC 99)</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> <li>• Purchase of vehicles for co-curricular/ extracurricular purposes</li> </ul>	

**ADMINISTRATIVE SUPPORT SERVICES:**

**41**

**General Administration** -- This function is for expenditures/expenses that are for purposes of managing or governing the school district as an over-all entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district.

Program intent code 99 is to be used for all expenditures for function.

The organization codes specified in the 700 organization code

group are the only organization codes to be used with function 41 costs and may not be used with any other function, other than specific costs in function 53 (data processing) that relate to the functions of the business office.

Function 41 - Costs to Include:	Function 41 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Expenditures/expenses for board of trustees, including travel, training and legal fees</li> <li>• Salary of chief officer of the school district -- e.g., superintendent while performing administrative duties directly related to the superintendence</li> <li>• Other salaries and expenditures/expenses related to the office of the superintendent</li> <li>• Salaries and expenditures/expenses related to budgeting, accounting and fiscal affairs, including payroll and internal auditing expenditures/expenses, property accounting (fixed assets), inventory and purchasing</li> </ul>	<ul style="list-style-type: none"> <li>• Portion of superintendent's salary associated with other duties such as instruction, campus leadership and support services (charge to appropriate function)</li> <li>• Incremental costs of tax collection due to purchase of Weighted Average Daily Attendance (WADA) from either the state or other school districts (92)</li> <li>• Building and property insurance (51)</li> <li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (51)</li> </ul>

<b>Function 41 - Costs to Include:</b>	<b>Function 41 - Costs to Exclude (with Correct Function):</b>
<ul style="list-style-type: none"> <li>• Salaries and expenditures/expenses related to human resources (personnel services)</li> <li>• Salaries and expenditures/expenses related to tax office services for the school district</li> <li>• Salaries and expenditures/expenses related to textbook custodian</li> <li>• Salaries and expenditures/expenses related to support services for aggregating attendance reports to superintendent's report</li> <li>• Salaries and expenditures/expenses associated with legal and risk management issues</li> <li>• Stand alone or networked computers used primarily by Function 41 personnel for administrative purposes</li> <li>• Salaries and expenditures/expenses associated with planning and research</li> <li>• Salaries and expenditures/expenses associated with community/public relations</li> <li>• Vehicles (including acquisition, maintenance and supplies) used for administrative personnel</li> <li>• Expenditures/expenses for bonding administrative personnel</li> <li>• Costs associated with records management</li> <li>• Insurance for administrative automobiles</li> <li>• Purchase of vehicles for administrative staff</li> <li>• Liability insurance for board of trustees and administrative personnel</li> <li>• Design of district improvement plan</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> <li>• Amounts paid to other governmental entities such as county appraisal districts for the costs related to the collection of taxes</li> </ul>	<ul style="list-style-type: none"> <li>• Salaries and expenditures/expenses related to a warehouse operation (51)</li> <li>• Salaries and expenditures/expenses related to personal computer networks, minicomputers and mainframes that include student and general administrative software and serve multiple functions (53)</li> <li>• Management Information Services (MIS) directors (53)</li> <li>• Delinquent tax attorney fees (use liability object code account 2110, Accounts Payable)</li> <li>• Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property (99)</li> </ul>

**SUPPORT SERVICES - NON-STUDENT BASED:**

**51**

**Plant Maintenance and Operations** -- This function is used for expenditures/expenses for activities to keep the physical plant and grounds open, clean, comfortable and in effective working condition and state of repair, and insured. This function is used to record expenditures/expenses for the maintenance and operation of physical facilities and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services.

<b>Function 51 - Costs to Include:</b>	<b>Function 51 - Costs to Exclude (with Correct Function):</b>
<ul style="list-style-type: none"> <li>• Salaries and other expenditures/expenses for custodian services</li> <li>• Salaries and other expenditures/expenses for building and appliance maintenance</li> <li>• Supervisors, Directors, Assistant/Deputy Superintendents for plant maintenance and operation</li> <li>• Premiums for blanket casualty insurance for physical plant, including food service operations</li> <li>• Property insurance for band instruments, uniforms and other equipment</li> <li>• Property insurance for athletic uniforms and other athletic equipment</li> <li>• Acquisition of, supplies and contracted maintenance for, vehicles used for plant maintenance and operation, including food service operations</li> <li>• Utilities for the entire school district, including food service operations</li> <li>• Salaries and expenditures/expenses related to a warehouse operation</li> <li>• Pre/Post employment physicals or drug testing for personnel classified in this function</li> <li>• Security systems that are part of a smoke detector system</li> <li>• Vehicles purchased for plant maintenance and operation</li> </ul>	<ul style="list-style-type: none"> <li>• Acquisition or purchase of land and/or buildings (81)</li> <li>• Remodeling or construction of buildings (81)</li> <li>• Major improvements to sites (81)</li> <li>• Initial installation or extension of service systems or other equipment (81)</li> <li>• Security and monitoring expenditures (52)</li> </ul>

52

**Security and Monitoring Services** -- This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.

Function 52 - Costs to Include:	Function 52 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Security guards</li> <li>• Hall monitors for security purposes</li> <li>• School bus security monitors</li> <li>• School crossing guards</li> <li>• Campus police</li> <li>• Security at school-sponsored events, including cocurricular/extracurricular events</li> <li>• Security vehicles and communication devices for personnel assigned to this function area</li> <li>• Supplies, equipment and contracted services for the safekeeping of students and staff, including metal detectors, drug dogs, video monitors, security cameras, etc.</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> </ul>	<ul style="list-style-type: none"> <li>• Security systems that are part of a smoke detector system (51)</li> <li>• Truant officers (32)</li> <li>• Social workers (32)</li> <li>• Parent education/involvement liaison or coordinator (61)</li> <li>• School bus aides for special education (11)</li> </ul>

53

**Data Processing Services** -- This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of function 53 costs are costs for computer facility management, computer processing, systems development, analysis of workflows, processes and requirements; coding, testing, debugging and documentation; systems integration; design of applications supporting information technology infrastructure; maintenance of programs; maintenance of networks; and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include student accounting, financial accounting and human resources/personnel. Personal Computers (PC's) that are stand alone are to be charged to the appropriate function. Peripherals including terminals and printers are to be charged to the appropriate function. Costs associated with mainframe, minicomputers, servers and networked or stand alone microcomputers that provide services to multiple functions are to be recorded here.

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

Function 53 - Costs to Include:	Function 53 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Salaries and expenditures/expenses (including hardware/ software maintenance) for PC networks that include student and general administrative software and serve multiple functions</li> <li>• Network managers for non-instructional computer networks</li> <li>• Salaries and expenditures/expenses (including hardware/software maintenance) for minicomputers that include student and general administrative software and serve multiple functions</li> <li>• Salaries and expenditures/expenses (including hardware/software development and maintenance) for mainframe computers that include student and general administrative software and serve multiple functions</li> <li>• Management Information Services (MIS) directors</li> <li>• Salaries and expenditures/expenses for a Webmaster (excluding costs attributable to instructional settings)</li> <li>• Salaries and expenditures/expenses for a technology network, data or system security (excluding costs attributable to instructional settings)</li> <li>• Salaries/expenses for information technology developer, programmer, tester or systems analyst (excluding costs attributable to instructional settings)</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> </ul>	<ul style="list-style-type: none"> <li>• Stand alone or networked computers used by a specific functional area (Charge to appropriate function)</li> <li>• Instructional computer networks, software, licensing fees, maintenance and instructional computer lab (11)</li> <li>• Instructional technology coordinator (11)</li> <li>• Webmaster in instructional setting (11)</li> <li>• Library system software/license including stand alone and networked applications (12)</li> <li>• Staff who prepare and/or conduct inservice training or staff development for instructional and instructional related staff (includes instructional technology) (13)</li> <li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (51)</li> </ul>

**ANCILLARY SERVICES:**

**61**

**Community Services** -- This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

Function 61 - Costs to Include:	Function 61 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Salaries and related expenditures for community recreations services such as the operation of a school library, swimming pool, and playgrounds for the public</li> <li>• Parenting programs</li> <li>• Parental involvement programs</li> <li>• Parent education/involvement liaison or coordinator</li> <li>• Parental and education services to adults other than adult basic education</li> <li>• Salaries and related expenditures for child care for teen parents attending school</li> <li>• Staff for child care for teachers or working parents</li> <li>• Baby-sitting after hours and after school daycare</li> <li>• Salaries and related expenditures for amnesty programs</li> <li>• Salaries and related expenditures for civic centers</li> <li>• Salaries and related expenditures for public health programs</li> <li>• Salaries and related expenditures for conducting meetings with parental advisory committees</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> </ul>	<ul style="list-style-type: none"> <li>• Upkeep and maintenance for buildings and grounds (51)</li> <li>• Summer feeding program (35)</li> <li>• After hours tutorial and enrichment (11)</li> <li>• Adult basic education (11)</li> </ul>

**DEBT SERVICE:**

**71**

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

For this function the school district is to use program intent code 99 and organization code 999 or 998.

Please note that for financial reporting purposes only, principal, interest and bond issuance costs and fees are broken down further by Data Control Codes. Refer to the Sample Annual Financial and Compliance Report in Appendix 10 as well as the GASB Audit Data Feed instructions located

in the Electronic Report Submission section of the Financial Audits website.

Function 71 - Costs to Include:	Function 71 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Bond Principal</li> <li>• Interest on bonds</li> <li>• Capital lease principal</li> <li>• Capital lease purchase interest</li> <li>• Principal on long-term debt</li> <li>• Interest on long-term notes</li> <li>• Interest on short term notes</li> <li>• Principal on school bus loans (that exceed one year in duration)</li> <li>• Interest on school bus loans</li> </ul>	<ul style="list-style-type: none"> <li>• Short-term debt principal - 12 months or less in duration (record initial liability and repayment as a credit and debit to Notes Payable liability account respectively)</li> <li>• Acquisition or purchase of land and/or buildings financed with debt (81)</li> </ul>

**CAPITAL OUTLAY:**

**81**

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

Function 81 - Costs to Include:	Function 81 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Acquisition or purchase of land and/or buildings</li> <li>• Remodeling or construction of buildings</li> <li>• Major improvement to sites</li> <li>• Initial installation or extension of service systems or other equipment</li> <li>• Initial capital outlay to equip new facilities</li> <li>• Capital outlays under capital leases (this does not include lease payments)</li> <li>• Pre/post employment physicals or drug testing for personnel classified in this function</li> </ul>	<ul style="list-style-type: none"> <li>• Debt service expenditures associated with debt to finance capital construction (71)</li> <li>• Debt service expenditures associated with capital leases to finance capital items (71)</li> <li>• Capital expenditures that do not relate to major renovation or construction (charge to appropriate function)</li> <li>• Equipment for plant maintenance and operation (51)</li> </ul>

**INTERGOVERNMENTAL CHARGES:**

**91**

**Contracted Instructional Services Between Public Schools** -- This function code is used for expenditures that are used for:

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

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

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

<b>Function 91 - Costs to Include:</b>	<b>Function 91 - Costs to Exclude (with Correct Function):</b>
<ul style="list-style-type: none"> <li>• Purchase WADA from other school districts</li> <li>• Purchase WADA from the state</li> <li>• Technology Consortium costs under Option 4</li> <li>• Career and Technology education programs under TEC 41.125</li> </ul>	<ul style="list-style-type: none"> <li>• Tuition paid by the school district for students to attend college during the regular school day (11)</li> <li>• Tuition paid by the school district for students who attend classes in another school district which is not part of a Public Education Grant or transfer of an entire grade (99)</li> </ul>

93

**Payments to Fiscal Agent/Member Districts of Shared Services Arrangements** -- This function is used for expenditures that are for (1) payments from a member district to a fiscal agent of a shared services arrangement; or, (2) payments from a fiscal agent to a member district of a shared services arrangement.

For this function the district is to use organization code 999 or 998.

<b>Function 93 - Costs to Include:</b>	<b>Function 93 - Costs to Exclude (with Correct Function):</b>
<ul style="list-style-type: none"> <li>• Payments from member school districts to fiscal agents of shared service arrangements, where fiscal agent will expend funds on behalf of member districts (6492)</li> <li>• Payments from fiscal agents to member districts of shared service arrangements, where member districts will expend funds (6493)</li> </ul>	<ul style="list-style-type: none"> <li>• No other expenditures are allowed in this function</li> </ul>



**95**                    **Payments to Juvenile Justice Alternative Education Programs** -- This function is used for expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs under Chapter 37, TEC. This function code is also used to account for payments to other governmental entities in connection with students that are placed in discretionary or mandatory JJAEP settings.

For this function the district is to use organization code 999 or 998.

Function 95 - Costs to Include:	Function 95 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Payments from school districts in which a student resides to a Juvenile Justice Alternative Education Program (Use Expenditure Object Code 6223)</li> </ul>	<ul style="list-style-type: none"> <li>• No other expenditures are allowed in this function</li> </ul>

**99**                    **Other Intergovernmental Charges** -- This code is used to record other intergovernmental charges not defined above.

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

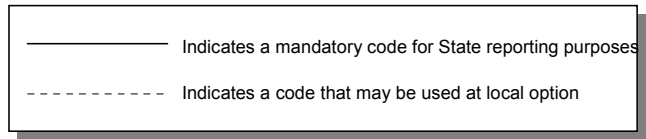
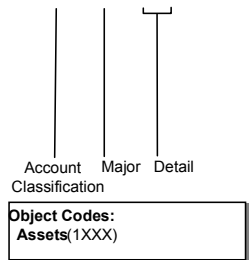
Function 99 - Costs to Include:	Function 99 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Salaries and related expenditures, including tuition, to obtain instructional services from another school district for grade levels not provided by the sending school district (Use Expenditure Object Code 6222)</li> <li>• Amounts paid to other governmental entities such as county appraisal districts for costs related to appraisal of property (Use Expenditure Object Code 6213)</li> </ul>	<ul style="list-style-type: none"> <li>• Tuition paid by the school district for students to attend college during the regular school day (11)</li> <li>• Tuition paid by the school district for students who attend classes in another school district which is not part of a Public Education Grant or transfer on an entire grade (11)</li> <li>• Fees, associated travel, and other related costs for the appraisal of property and the collection of taxes when no other governmental entities are involved (41)</li> </ul>

## ASSET OBJECT CODES

Assets are probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events. Asset codes are four digit object codes, and are the sixth through ninth digits in the code structure described in the Account Code Overview. These codes are distinguished from other types of object codes as they always begin with the digit “1.”

### The Code Structure

X X X - X X - X X X X - X X - X X X - X - X X - X - X X



Assets are recorded as debits in three categories:

- (1) current assets
- (2) capital assets
- (3) restricted assets

Other debits are recorded as debits in two categories:

- (1) amounts to be provided for payment of debt principal
- (2) amounts available for payment of debt principal

### CASH AND CASH EQUIVALENTS:

**1110**      **Cash in Banks** -- This account is debited with all cash receipts, the contra entry being a credit to another cash account, investment account, receivable account, revenue, deferred revenue or other uses account. Credits to this account arise from disbursements or return of checks previously deposited.

**Imprest Funds** -- The balance in this account represents the amount of cash and evidence of cash disbursements that are held on an imprest basis (petty cash). Debits to this account record the amount of cash assigned/transferred to an imprest fund, the contra entry being a credit to cash in banks. Expenditures from this fund are debited at the time the fund is replenished.

1111 **Petty Cash**

1112 **Petty Cash Change**

**INVESTMENTS:**

**Time Deposits** -- Deposits to accounts, other than demand accounts, that at specified times pay interest compounded on both principal and any previously earned interest. An example is a savings account with a bank.

1120 **TexPool**

1121 **TexasTERM**

1122 **Lone Star Investment Pool**

1125 **Certificate of Deposits** -- An instrument that earns interest with a bank or similar institution, based on a fixed principal for a predetermined period of time. There is usually a penalty provision for early withdrawal.

1126 **Securities** -- Bonds, notes, or other forms of negotiable or nonnegotiable instruments in which a school district may invest in accordance with law.

1127 **Security Accretion** -- The accretion of bonds, notes or other forms of negotiable instruments.

1129 **Other Investments** -- Temporary investments other than those described above.

**RECEIVABLES:**

1210 **Property Taxes Current** -- Taxes for the current year's levy that are due.

1220 **Property Taxes - Delinquent** -- This account code is used to record taxes for the current year's levy that are pastdue as well as for previous years' tax levies that are past-due.

1230 **Allowance for Uncollectible Taxes (Credit)** -- This account represents a credit against taxes, penalties, and tax interest receivable determined as a result of historical tax collecting experience.

1241 **Due from State** -- This account represents amounts earned/allocated to a school district from state sources (including federal funds received from state sources) exceeding amounts received during the fiscal year.

1242 **Due from Federal Agencies** -- This account represents amounts earned by a school district under a federal financial assistance program in excess of cash receipts during the fiscal year.

- 1243**      **Due from Other Governments** -- This account represents amounts receivable from other governmental entities, including counties, councils of government, cities and other school districts.
- 1250**      **Accrued Interest** -- This account is used to record the amount of interest earned and measurable through month end or fiscal year end on all interest-bearing cash accounts and investments outstanding at that date.
- Due from Other Funds** -- The balance in these accounts represent amounts due from other funds. The following accounts are included in this classification:
- 1261**      **General Fund**
- 1262**      **Special Revenue Fund**
- 1263**      **Debt Service Fund**
- 1264**      **Capital Projects Fund**
- 1265**      **Enterprise Fund**
- 1266**      **Internal Service Fund**
- 1267**      **Trust and Agency Fund**
- 1268**      **Permanent Funds**
- 1290**      **Other Receivables** -- This account includes all other accounts receivable not specifically identified above. Examples may consist of amounts due from employees, due from external sources (other than from other governments), rents, fees, insurance recoveries, etc.
- 1291**      **Athletics**
- 1292**      **Band**

**INVENTORIES:**

- 1310**      **Inventories - Supplies and Materials** -- The value, at cost, of stored non-capital goods on hand that will be charged as expenditures/expenses when issued for use (consumption method of accounting for inventory items). If a school district uses the purchases method, an immediate charge for inventory costs is recorded under the appropriate supply expenditure code and inventories are not reported on the balance sheet unless there is a significant amount at the fiscal year end. Amounts reported for inventories under the purchases method on the balance sheet are not available to finance current or future Governmental Fund type expenditures/expenses (because they have been recorded as expenditures/expenses in a prior year). As a result, the amount reported as inventories (excluding commodities) on the balance sheet is also reported as a credit to account code 3410, Reserve for Investment in inventories.

**1311**      **Inventory - Paper** -- The value, at cost, of stored paper that will be charged as expenditures/expenses when issued for use (consumption method of accounting for inventory items).

**OTHER CURRENT ASSETS:**

**1410**      **Deferred Expenditures/Expenses** -- This account represents certain disbursements may need to be made in one period but are more accurately reflected in part as an expenditure of the next fiscal year. The contra entry is a credit to cash. This is reversed in subsequent fiscal period with a credit here and a debit to the appropriate expenditure account.

**1411**      **Workers' Compensation** -- This account represents the amount paid for Workers' Compensation.

**1412**      **Unemployment** -- This account represents the amount paid for unemployment.

**1420**      **Capitalized Bond and Other Debt Issuance Costs** -- This account represents certain bond and other debt issuance costs, including lease-purchase debt issuance costs that are capitalized.

**1490**      **Other Current Assets** -- This account includes all other current assets not specifically identified above.

**LAND, BUILDING AND EQUIPMENT:**

**1510**      **Land Purchase and Improvements** -- This account includes the value of land that is owned outright, whether purchased or donated. Included in value of land are capital improvements, other than buildings, acquisition costs and other costs necessary to bring the land to its intended purpose.

**1520**      **Buildings and Improvements** -- This account includes the value of buildings that are owned outright, whether purchased or donated. Included in value of buildings are capital improvements, permanently attached furniture and equipment, and any costs incurred in acquisition.

**Furniture and Equipment** -- This account includes the value of furniture and equipment meeting capital outlay criteria, \$5,000 cost per unit or more and a useful life of more than one year, or local criteria for grouped assets. These assets are owned outright, whether purchased or donated. Included in cost or market value are any costs incurred in acquisition, such as, expenditures for freight and installation, and other costs necessary to render the item operable.

**1531**      **Vehicles**

**1539**      **Furniture and Equipment**

**Assets Purchased Under Capital Leases** -- Capital lease transactions are authorized by local government code Chapter 271, Subchapter A. This includes the total value of items under longterm capital lease. These types

of lease agreements include a purchase provision. At the inception of the lease purchase, the appropriate capital asset account shown below is debited in the amount of the net present value of the lease purchase payments. Assets purchased under capital leases by Governmental Fund Types and Expendable Trust funds are recorded in general capital asset accounts, while those for Proprietary Fund Types and similar trust funds are accounted for through the appropriate fund. Types of capital assets that may be under capital lease are:

- 1551 **Building**
- 1559 **Furniture and Equipment**
- 1569 **Library Books and Media** -- Use this code to record the value of library books and media. Library books and media such as CD ROM, learning diskettes, software and film may be recorded in a capital assets system as a block of items purchased; however, the library should maintain an acquisition ledger that records the detailed cost of each book.  
**Accumulated Depreciation** -- To be used in those Proprietary and Trust Funds where it is necessary to measure capital maintenance.
- 1571 **Accumulated Depreciation -- Buildings**
- 1572 **Accumulated Depreciation -- Vehicles**
- 1573 **Accumulated Depreciation -- Furniture and Equipment**
- 1574 **Accumulated Depreciation -- Library Books and Media**
- 1576 **Accumulated Depreciation -- Capital Leases**
- 1577 **Accumulated Depreciation -- Infrastructure**
- 1578 **Accumulated Depreciation -- Art and Collections**
- 1579 **Accumulated Depreciation -- Historical Treasures**
- 1580 **Construction in Progress** -- This account is debited as expenditures/expenses are incurred to record in the Capital Projects Fund or appropriate fund the value of construction that has been accepted by a school district and for which a contractor has been or will be paid. At the completion of construction, this account is credited, and the appropriate fixed asset account is debited for the cost of the asset.  
**Other Capital Assets - Infrastructure, Art, Historical Treasures, and Collections** -- These accounts include the value of infrastructure assets, art, historical treasures, collections and similar assets. Capital assets of school districts are recorded at cost or estimated cost at the time of acquisition. If infrastructure assets, art, collections and/or historical treasures are donated, these assets are recorded at estimated fair market value at the time of acquisition or donation.
- 1591 **Infrastructure Assets -- Roads**

- 1592        **Infrastructure Assets -- Drainage Systems**
- 1593        **Infrastructure Assets -- Water Systems**
- 1594        **Infrastructure Assets -- Sewer Systems**
- 1595        **Infrastructure Assets -- Lighting Systems**
- 1596        **Infrastructure Assets -- Other**
- 1597        **Infrastructure Assets -- Network or Subsystems of a Network**
- 1598        **Art and Collections**
- 1599        **Historical Treasures**

**RESTRICTED ASSETS:**

- 1810        **Cash and Temporary Investments** -- This account is to be used to account for cash and temporary investments that are restricted as to use. An example is cash that must be used for a specific purpose -- i.e., a scholarship fund.
- 1890        **Other Restricted Assets** -- This account is to be used to account for assets other than cash and temporary investments that are restricted as to use.

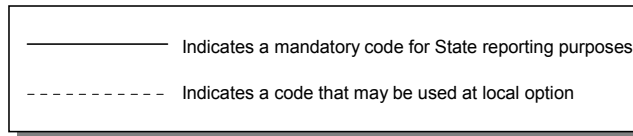
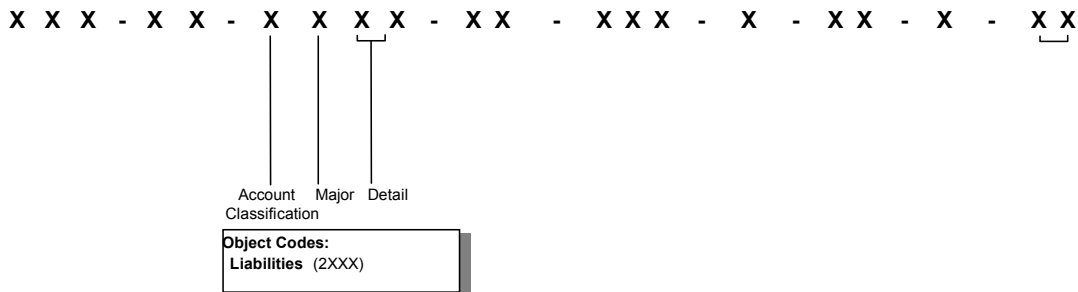
**OTHER ASSETS:**

- 1910        **Long-Term Investments** -- This account is to be used to account for long-term investments, which are investments that are expected to be held for more than a year or the current operating cycle, whichever is longer. In governmental funds, the long-term investment balance is reflected under Reserve of Fund Balance, code 3490.
- 1990        **Other Assets** -- This account is to be used to account for other assets not specified in the 1100-1800 series of accounts or account 1910.

## LIABILITY OBJECT CODES

Liabilities are probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. Liability codes are four digit object codes, and are the sixth through ninth digits in the code structure. These codes are distinguished from other types of object codes as they always begin with the digit “2.”

### The Code Structure



*Liabilities* are recorded as credits in two broad categories:

- (1) current liabilities
- (2) longterm debts

### CURRENT PAYABLES:

**2110**      **Accounts Payable** -- This account represents credit entries for actual liabilities for goods or services received, with the debit entry to an expenditure account. Included in this account would be:

Delinquent tax attorneys payable represents amounts collected as “costs” from taxpayer and subsequently paid to an attorney for collecting delinquent taxes.



Trades payable represents amounts due to outside entities resulting from goods or services received. This represents amounts due to vendors that have not been paid at the end of an accounting period.

Judgments payable represents amounts currently due to claimants or plaintiffs as a result of insurance claims, settlements, court judgments, etc.

**2121**      **Bonds Payable Current Year** -- This account represents amounts due for current bond coupons or other bond principal payments. Since payments are considered as recurring transactions by Generally Accepted Accounting Principles, debits are made to expenditure account 6511, Bond Principal in the Debt Service Fund. Under the modified accrual account method, this code is used in the financial statements only if the payment is overdue.

**2122**      **Loans Payable - Current Year** -- This account represents amounts due for the current year on notes, warrants, or other evidence of nonbonded indebtedness. Since loan payments are not considered as recurring transactions by Generally Accepted Accounting Principles, debits are made to other uses account 6994, Loans, to contra entry the credit to this account. In Government Fund types the principal repayment, under other uses, is to be recorded in the fund in which the loan proceeds amount was recorded. Current operating loans repaid within the fiscal year are not to be accounted for through other resources and other uses.

**2123**      **Other Liabilities - Current** -- This account represents amounts due (recognized as accrued current liabilities) within one year for miscellaneous liabilities, including compensated absences, workers' compensation, self-funded insurance, legal claims and judgments, certain pension plan liabilities and other current liabilities (debt to be repaid within twelve months).

**2130**      **Capital Leases Payable - Current Year** -- This account represents amounts due as a result of a capital lease agreement. In Government Fund Types, the principal payment is to be recorded in the fund in which the lease proceeds amount was recorded. Under the modified accrual accounting method, this code is used in the financial statements only if the payment is outstanding.

**Interest Payables** -- These accounts are credited as interest becomes currently payable. The contra entries are debits to the respective Interest Expense accounts (accounts 6520 series). Under the modified accrual accounting method, this code is used in the financial statements only if the payment is outstanding.

**2141**      **Bond Interest Payable**

**2142**      **Loan Interest Payable**

**2143**      **Capital Lease Interest Payable**

- 2150**      **Payroll Deductions and Withholdings** – These accounts are credited when the net payroll check which is issued to an employee is recorded as a credit to cash and a debit to accrued wages payable. A debit to these accounts occurs when cash is credited and this account is debited as Teacher Retirement System of Texas (TRS), etc., is paid. The following accounts are included in this classification:
- 2151**      **Federal Income Taxes**
- 2152**      **FICA and Medicare Taxes**
- 2153**      **Group Health and Life Insurance**
- 2154**      **Credit Union**
- 2155**      **Teacher Retirement**
- 2159**      **Other**
- 2160**      **Accrued Wages Payable** – This account represents amounts earned by employees, but not yet paid.

**DUE TO OTHER FUNDS:**

**Due to Other Funds** -- These accounts represent amounts owed to one fund by another fund. The following accounts are included in this classification:

- 2171**      **General Fund**
- 2172**      **Special Revenue Fund**
- 2173**      **Debt Service Fund**
- 2174**      **Capital Projects Fund**
- 2175**      **Enterprise Fund**
- 2176**      **Internal Service Fund**
- 2177**      **Trust and Agency Funds**
- 2178**      **Permanent Funds**
- 2181**      **Due to State** -- This account is used to record amounts owed to state entities.
- 2182**      **Due to Federal Agencies** -- This account is used to record amounts owed to federal agencies.
- 2183**      **Due to Other Governments** -- This account is used to record amounts owed to other governmental entities, including counties, councils of government, cities and other school districts.
- 2184**      **Due to Government Unit - Taxes** -- This account is used to record amounts owed to government units as a result of one governmental entity collecting ad valorem tax revenues for another.

**2190**            **Due to Student Groups** -- These accounts are used to record amounts owed to student groups within the agency funds. Amounts recorded as Due to Student Groups equal the difference between amounts recorded as assets and any recorded liabilities of student groups, such as accounts payable, (there is not to be an amount reported as fund balance pertaining to student groups under agency funds).

**ACCRUED EXPENDITURES/EXPENSES:**

**2210**            **Accrued Expenditures/Expenses** -- This account is used to record a liability for services or goods received in the current period which will not be paid until a later period, not appropriately recorded under another account, such as, accounts payable. The contra entry is to the appropriate expenditure account. This account is debited when the expense is paid.

**DEFERRED REVENUE:**

**2310**            **Deferred Revenue** -- This account is credited in the amount of receipts not properly recognized at the time as revenues. For the General Fund at the fiscal year end this amount is usually equal to at least the difference between property taxes and the allowance for uncollectible taxes less the amount recorded for 60 days collections, if any, allowed under revenue recognition rules of the Governmental Accounting Standards Board.

Object 2310 Deferred Revenue to Include:	Object 2310 Deferred Revenue to Exclude:
<ul style="list-style-type: none"> <li>• Advance payment of tuition</li> <li>• Cash advance for federally funded grant, not yet expended</li> <li>• Current and delinquent property taxes due</li> <li>• Overpayment of property taxes (current or delinquent) to be applied to future years</li> <li>• Preseason football tickets sales</li> <li>• Pre-payment of long-term vendor contracts</li> </ul>	<ul style="list-style-type: none"> <li>• All receipts recognized as revenue</li> </ul>

**PAYABLE FROM RESTRICTED ASSETS:**

**2400**            **Payable From Restricted Assets** -- These accounts are used to record liabilities that relate to restricted assets. Payables from restricted assets generally are the result of operations from Proprietary and Fiduciary Fund Types. An example is a payment due as a result of a scholarship grant.

**2410**            **Construction Contract**

**2420**            **Fiscal Agent**

2430 **Accrued Interest**

2440 **Other**

**BONDS AND LOANS PAYABLE - LONGTERM:**

2510 **Bonds Payable - Long-Term** -- This account represents amounts of outstanding bonded indebtedness to be retired in future accounting periods. These amounts are recorded as credits in the General LongTerm Debt Fund. Whenever bonds become due, this account is debited and account 2121, Bonds Payable Current Year, is credited in the Debt Service Fund.

2511 **Deferred Gain/Loss on Defeasance of Bonds** -- This account represents deferred gain or loss in connections with the defeasance of bonds.

2512 **Accumulated Accretion of Capital Appreciation Bonds** -- This account represents the cumulative amount of accreted interest on capital appreciation bonds (CABs). The amount recorded under this object code is accounted for by individual CAB. At the maturity of a CAB, the accreted amount of interest for the CAB plus the discounted value recorded for the CAB debt will equal the face value of the debt instrument.

2516 **Premium and Discount on Issuance of Bonds** -- This account represents amounts to be amortized as debt premium and/or discount in connection with the issuance of debt. Previously amounts have been recorded in Account 1430 with the same name; however this account is more consistent with reporting the discount or premium as the direct deduction from or addition to the face amount of the liability. The same effect can be produced by grouping account 1430 with the debt accounts in a report-writer package for financial statement preparation purposes.

2520 **Loans Payable Long-Term** -- This account is used to record the liability for longterm loans. As installments become currently payable, this account is debited and Account 2122, Loans Payable - Current Year, is credited. This account is used to record longterm loans payable by Proprietary Fund Types and similar trust funds (longterm loans of Governmental Fund Types and Expendable Trust funds are recorded in the General LongTerm Debt Fund).

**OTHER LONGTERM DEBT PAYABLE:**

2531 **Capital Leases Payable - Long-Term** -- This account is used to record amounts due in future accounting periods as the result of a capital lease agreement. These are recorded as credits in the General LongTerm Debt Fund for Governmental Fund Types and Expendable Trust funds and in the appropriate fund for Proprietary Fund Types and similar trust funds. The amount recorded for a capital lease (leasepurchase) is the current value of the future lease payments.

2532 **Vested Vacation Benefits Payable** -- This account is used to record vested vacation benefits. As the benefits accumulate, this account is credited

for amounts that will not be liquidated during the current fiscal year upon the retirement or resignation of personnel. The contra entry is to account 1640 Amounts to be Provided for Payment of Vested Vacation Benefits and account 1740 Amounts Available for Payment of Vested Vacation Benefits.

**2590**

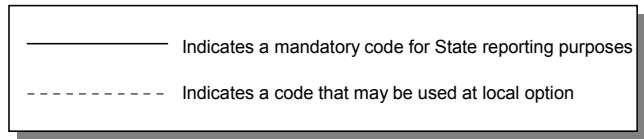
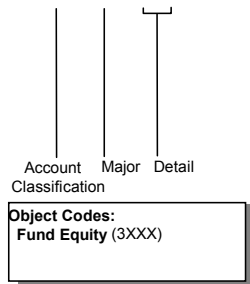
**Other Long-Term Liabilities** -- This account is used to record long-term liabilities not defined elsewhere. This account represents amounts due after more than one year from the balance sheet date (recognized as accrued long-term liabilities) for miscellaneous liabilities, including compensated absences, workers' compensation, self-funded insurance, legal claims and judgments, certain pension plan liabilities (debt to be repaid beyond the following twelve-month period).

## FUND BALANCES/FUND NET ASSETS OBJECT CODES

Fund balances/fund net assets represent the difference between the assets and liabilities of a fund. Fund equity codes are four digit object codes, and are the sixth through ninth digits in the code structure. These codes are distinguished from other types of object codes as they always begin with the digit “3.”

### The Code Structure

X X X - X X - X X X X - X X - X X X - X - X X - X - X X



*Fund balances, and fund net assets* are recorded as credits to six categories:

- 1) Invested in Capital Assets, Net of Related Debt
- 2) Retained Net Assets
- 3) Unrestricted Net Assets
- 4) Reserved Fund Balance
- 5) Designated Fund Balance
- 6) Unreserved Undesignated Fund Balance

### FUND BALANCES/FUND NET ASSETS:

**3200**      **Invested in Capital Assets, Net of Related Debt** -- This account is used to record the net asset component - invested in capital assets, net of related debt - which represents total capital assets less accumulated depreciation less debt directly related to capital assets. This account is reported in the government-wide financial statements, and in financial statements for Proprietary fund Types and/or fiduciary funds of a school district.

**RESERVED FUND BALANCE:**

- 3410**      **Reserve for Investment in Inventories** -- This account is used to record the reserve for investment in inventories which must agree with the inventory balance in Account 1310, except for commodity inventories. Commodity inventories received through the U.S. Department of Agriculture are to be offset with deferred revenue and not the reserve for inventories.
- 3420**      **Reserve for Retirement of Long-Term Debt** -- This account is used to record the reserve of the Debt Service Fund for retirement of long term debt, which represents the amounts necessary to long-term debt principal.
- 3430**      **Reserve for Prepaid Items** -- This account is used to record the reserve of fund balance to indicate that prepaid items, included in assets, do not represent expendable available financial resources.
- 3440**      **Reserve for Outstanding Encumbrances** -- This account is used to record the reserve for encumbrances representing commitments related to unperformed contracts for goods or services.
- 3450**      **Reserve for Food Service** -- This account is used to record the reserve for Food Service that represents the amount available for the food service program pursuant to the mandates of the National School Lunch and Breakfast Program.
- 3460**      **Reserve of Fund Balances of Consolidated Districts** -- This reserve is used for fund balances of district(s) that were consolidated under Subchapter H, Chapter 41, Texas Education Code (TEC). Amounts reserved under this code may be used only for the benefit of the schools of the previously existing individual districts that generate the funds.
- 3470**      **Reserve for Capital Acquisitions and Contractual Obligations** -- This account is used for recording the reserve for contractual obligations issued, representing funds available to purchase personal property items pursuant to the school district's "Resolution or Order Authorizing the Sale of Contractual Obligations". Examples include contractual obligations issued directly by a district, or those issued through participation in a program such as CAP - Capital Acquisition Program.
- 3490**      **Other Reserves of Fund Balance** -- This account is used to record other reserves of fund balance not described above.

**DESIGNATED FUND BALANCE:**

- 3510**      **Designated Fund Balance - Construction** -- This account is used to record the designation for construction represents plans by the district for construction projects not funded by bonded debt.
- 3520**      **Designated Fund Balance - Claims & Judgments** -- This account is used to record the designation for claims and judgments represents funds earmarked for payment for such purposes.

- 3530**      **Designated Fund Balance - Capital Expenditures for Equipment** -- This account is used to record the designation for capital expenditures for equipment represents plans by the district for major equipment expenditures not funded by bonded debt or CAPs funds.
- 3540**      **Designated Fund Balance - Self-Insurance** -- This account is used to record the designation for self-insurance representing funds set aside by the school district for actuarial liabilities for self-insurance programs.
- 3590**      **Other Designated Fund Balance** -- This account is used to record other designations of fund balance not describe above.

**UNRESERVED, UNDESIGNATED FUND BALANCE:**

- 3600**      **Unreserved, Undesignated Fund Balance** -- The unreserved, undesignated fund balance represents that portion of fund equity that is currently available to finance expenditures not already approved by the Board of Trustees. The unreserved, undesignated fund balance increases when revenues and other resources exceed expenditures and other uses at the end of the fiscal year. If expenditures and other uses exceed revenues and other resources at the end of the fiscal year the unreserved, undesignated fund balance decreases.

**SUMMARY BALANCES:**

- 3601**      **Revenue Summary** – The account is used as a summary account for all actual revenues when printing a balance sheet report.
- 3602**      **Expense Summary** – The account is used as a summary account for all actual expenses when printing a balance sheet report.

**RESTRICTED NET ASSETS:**

- 3800**      **Restricted Net Assets** -- This account is used to record the net asset component - restricted net assets - which represents net assets restricted by a source external to the district. This account is reported in the government-wide financial statements, and in financial statements for Proprietary Fund Types and/or fiduciary funds.

**UNRESTRICTED NET ASSETS:**

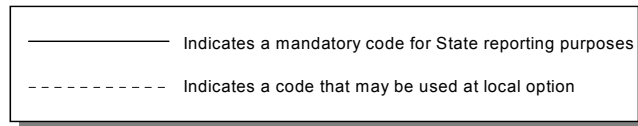
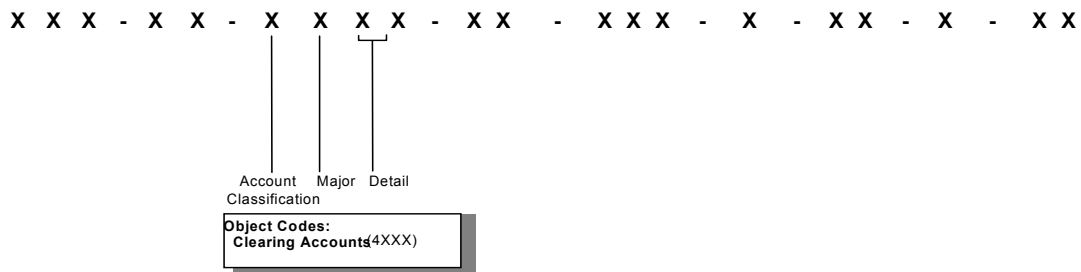
- 3900**      **Unrestricted Net Assets** -- This account is used to record the net asset component - unrestricted net assets - which is reported in the government-wide financial statements, and in financial statements for Proprietary Fund Types and/or fiduciary funds of a school district. Unrestricted net assets represent any net assets not classified in accounts 3200 and 3800.



## CLEARING ACCOUNT OBJECT CODES

Clearing account codes are four digit object codes, and are the sixth through ninth digits in the code structure. These codes are distinguished from other types of object codes as they always begin with the digit “4.”

### The Code Structure



These codes differ from other object codes as they are not reflected in the accounts shown on the school district’s financial statements. Clearing accounts are used to balance the accounting records during interim periods and are closed to other accounts at the end of the fiscal year.

### ENCUMBRANCE RESERVES:

- 4310**      **Reserve for Encumbrances** -- This code is used, at the option of the school district, to record a credit entry when encumbrances are incurred. At year-end, this account is closed against outstanding encumbrances. The amount of the valid encumbrances will be classified in account 3440, Reserve for Outstanding Encumbrances, to be re-encumbered at the beginning of the new fiscal year.

## REVENUE OBJECT CODES

Revenues are defined as an increase in a school district's current financial resources. These codes are distinguished from other types of object codes as they always begin with the digit "5."

### The Code Structure

X X X - X X - X X X X - X X - X X X - X - X X - X - X X

Account Major Detail  
Classification

Object Codes:  
Revenues/Income(5XXX)

————— Indicates a mandatory code for State reporting purposes  
----- Indicates a code that may be used at local option

Governmental Accounting Standards Board (GASB) Codification 1600.108 states that revenues and other governmental fund financial resource increments are recognized when they are susceptible to accrual, which means they must be both measurable and available. Revenues are measurable when the amount of the revenues are subject to reasonable estimation. To be available, revenues must be subject to collection within the current period, or after the end of the period but in time to pay liabilities outstanding at the end of the current period.

Revenues recorded in the Proprietary Fund Type and similar trust funds are recognized when earned in essentially the same manner as in commercial accounting.

School districts must account for a variety of revenues, including property taxes, foundation fund entitlements, user charges and grants.

Revenue object codes are four digit object codes, and are the sixth through ninth digits in the code structure.

### REVENUE FROM LOCAL AND INTERMEDIATE SOURCES:

**5711**      **Taxes, Current Year Levy** -- This code is used to classify revenues realized as a result of collecting taxes for real and personal property as levied for the current year. This code is also used to classify revenues that are the current year component share of taxes from consolidated taxing

district. This includes past due, current delinquent, and supplemental taxes for the current year levy. Taxes collected from current year assessments are to be prorated between the General and Debt Service Funds as applicable.

<b>Object 5711 Revenue to Include:</b>	<b>Object 5711 Revenue to Exclude (with Correct Object):</b>
<ul style="list-style-type: none"> <li>• Taxes collected for the current year levy, October 1 to January 31</li> <li>• Current delinquent taxes collected (for the current year levy) between February 1 and August 31</li> <li>• Supplemental taxes, taxes from litigation, taxes under protest or other taxes not certified on the original approved roll</li> <li>• Current delinquent taxes accrued for the 60 days beginning September 1 and ending October 31 or July 1 and ending August 29, depending on the district's fiscal year</li> </ul>	<ul style="list-style-type: none"> <li>• Prior year taxes (5712)</li> <li>• All taxes collected other than current year tax levy (5712)</li> <li>• Penalties and interest (5719)</li> <li>• Delinquent tax collection fees charged to taxpayer and paid to an attorney (2110)</li> <li>• Overpayment of taxes for current year levy (2310 for deferred revenue or 2110 for refund of overpaid taxes)</li> </ul>

**5712**

**Taxes, Prior Years** -- This code is used to classify revenues realized as a result of collecting taxes for real and personal property as levied for prior years, including taxes which may have previously been determined to be uncollectible. This code includes supplements to the prior year tax rolls. Taxes collected from prior year assessments are to be prorated between the General and Debt Service Funds according to the tax rates of the year of levy, as applicable.

<b>Object 5712 Revenue to Include:</b>	<b>Object 5712 Revenue to Exclude (with Correct Object):</b>
<ul style="list-style-type: none"> <li>• All taxes collected for prior year levies</li> <li>• Taxes collected against county education district receivables purchased from successor-in-interest</li> <li>• Prior year delinquent taxes accrued from 60 days beginning September 1 through October 31 or July 1 through August 29 depending on the district's fiscal year</li> <li>• Local revenue received from former successor-in-interest entity of a former county education district</li> </ul>	<ul style="list-style-type: none"> <li>• All taxes collected for current year levy (5711)</li> <li>• Penalties and interest (5719)</li> <li>• Delinquent tax collection fees charged to taxpayer and paid to an attorney (2110)</li> <li>• Overpayment of taxes for current year levy (2310 for deferred revenue or 2110 for refund of overpaid taxes)</li> </ul>

5719

**Penalties, Interest and Other Tax Revenues** -- This code is used to classify revenue realized as a result of collecting tax revenues other than those specified above, including penalties and interest. Any locally defined codes that are used at the local option are to be converted to account 5719 for PEIMS reporting. 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, and not classified as revenues.

Object 5719 Revenue to Include:	Object 5719 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>• All penalties and interest for tax collection</li> </ul>	<ul style="list-style-type: none"> <li>• Current year taxes (5711)</li> <li>• Prior year delinquent taxes (5712)</li> <li>• Delinquent tax collection fees charged to taxpayer and paid to an attorney (2110)</li> </ul>

**LOCAL REVENUE REALIZED AS A RESULT OF SERVICES RENDERED TO OTHER SCHOOL DISTRICTS:**

5721

**Local Revenues Resulting from Sale of Weighted Average Daily Attendance (WADA) to Other School Districts** -- This account is used to classify revenues realized from the sale of WADA to other school districts. This account is used only for any amount in excess of what the school district would normally receive from the Foundation School Program Act.

Object 5721 Revenue to Include:	Object 5721 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>• Revenues in excess of what the district would normally receive from the Foundation School Program Act</li> </ul>	<ul style="list-style-type: none"> <li>• All other revenues</li> </ul>

5722

**Shared Services Arrangements - Local Revenues from Member Districts** -- This code is used to classify local revenues realized from member districts of a shared services arrangement by a fiscal agent. The revenues realized by fiscal agents in this account should agree with the member districts’ expenditures in account 6492, Payments to Fiscal Agents of Shared Services Arrangements. Examples of revenues classified in this account are:

<b>Object 5722 Revenue to Include:</b>	<b>Object 5722 Revenue to Exclude (with Correct Object):</b>
<ul style="list-style-type: none"> <li>• Local revenue from member districts of shared services arrangement</li> <li>• All or a portion of allotments from the foundation school program that are part of a shared services arrangement, such as local/state special education funds for sharing of personnel such as a program director, counselors, diagnosticians and speech therapists</li> <li>• Local funds for sharing of personnel, such as librarians, counselors and nurses</li> </ul>	<ul style="list-style-type: none"> <li>• State funded revenue from shared service arrangement (5841)</li> <li>• Federal revenue from shared service arrangement (5951)</li> </ul>

**5723**

**Shared Services Arrangements - Local Revenues from Fiscal Agent**

-- This code is used to classify local revenues realized from the fiscal agent of a shared services arrangement by a member district. The revenues realized by member districts in this account should agree with the fiscal agent's expenditures in account 6493, Payments to Member Districts of Shared Service Arrangements. Examples of revenues classified in this account are:

<b>Object 5723 Revenue to Include:</b>	<b>Object 5723 Revenue to Exclude (with Correct Object):</b>
<ul style="list-style-type: none"> <li>• Local revenue received from fiscal agent of shared services arrangement</li> <li>• All or a portion of allotments from the foundation school program that are part of a shared services arrangement, such as local/state special education funds for sharing of personnel such as a program director, counselors, diagnosticians and speech therapists</li> <li>• Local/state funds for sharing of personnel, such as librarians, counselors and nurses</li> </ul>	<ul style="list-style-type: none"> <li>• State revenue received from fiscal agent of shared service arrangement (5842)</li> <li>• Federal revenue received from fiscal agent of shared service arrangement (5952)</li> </ul>

5729

**Local Revenue Resulting from Services Rendered to Other School Districts** -- This code is used to classify revenues realized from services rendered to other school districts not specified above.

<b>Object 5729 Revenue to Include:</b>	<b>Object 5729 Revenue to Exclude (with Correct Object):</b>
<ul style="list-style-type: none"><li>• Revenue from services to other school districts such as printing, transportation and maintenance services</li><li>• Tuition from other school districts</li><li>• Revenue received from other districts as registration fees for staff development</li><li>• Tuition paid from one school district to another resulting in entire grades of students being transferred to provide grade levels not taught by the sending school district</li><li>• Tuition paid for an enhanced service for specific students not offered by the sending school district</li><li>• Tuition paid for students being transferred under the Public Education Grant Program, Section 29.201, TEC</li></ul>	<ul style="list-style-type: none"><li>• Tuition from local sources (5739)</li></ul>

**TUITION AND FEES:**

5739

**Tuition and Fees from Local Sources** -- This code is used to classify revenues realized for tuition and fees. Examples of revenue to be included are:

<b>Object 5739 Revenue to Include:</b>	<b>Object 5739 Revenue to Exclude (with Correct Object):</b>
<ul style="list-style-type: none"><li>• Drivers education tuition</li><li>• Tuition from out of district patrons - regular day school</li><li>• Tuition from over age students</li><li>• Tuition from summer school</li><li>• Tuition from early childhood programs</li></ul>	<ul style="list-style-type: none"><li>• Tuition from other school districts (5729)</li></ul>

**OTHER REVENUE FROM LOCAL SOURCES:**

**5741**      **Earnings from Permanent Funds and Endowments** -- This code is used to classify revenues realized as a result of earnings from permanent school funds and endowments, including net earnings from rentals and leases of property purchased from, or set aside as, part of the local permanent funds.

Object 5741 Revenue to Include:	Object 5741 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>• Earnings from permanent school funds and endowments</li> </ul>	<ul style="list-style-type: none"> <li>• All other revenues</li> </ul>

**5742**      **Earnings from Temporary Deposits and Investments** -- This code is used to classify revenues realized as a result of earnings from deposits and investments. Market losses are reflected as a debit entry to 5742 and gains as a credit entry to 5742.

Object 5742 Revenue to Include:	Object 5742 Revenue to Exclude (with Correct Object):
Interest from: <ul style="list-style-type: none"> <li>• Market gains</li> <li>• U.S. government agency securities</li> <li>• Commercial paper</li> <li>• Sweep accounts</li> <li>• Certificates of deposit</li> <li>• Texas local governments (Texas municipalities)</li> <li>• Investment pools</li> </ul>	<ul style="list-style-type: none"> <li>• Earnings from local permanent funds and endowments (5741)</li> </ul>

**5743**      **Rent** -- This code is used to classify revenues realized from rental of facilities or other property

Object 5743 Revenue to Include:	Object 5743 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>• Rent of a stadium, activity center, gym, school or other district owned facility</li> </ul>	<ul style="list-style-type: none"> <li>• Ticket sales to athletic events (5752)</li> <li>• Revenue from extracurricular/cocurricular activities other than athletics (5753)</li> </ul>

5744

**Revenue from Foundations, Other Non-Profit Organizations, Gifts and Bequests** -- This code is used to classify revenue from foundations, other non-profit organizations, and gifts and bequests received from philanthropic or private organizations, or individuals.

Object 5744 Revenue to Include:	Object 5744 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"><li>• Donations of cash or the value of items donated</li></ul>	<ul style="list-style-type: none"><li>• State and Federal grants (58XX or 59XX)</li></ul>

5745

**Insurance Recovery** -- This code is used to classify amounts received from insurance companies for the repair or replacement of the insured property for assets of Governmental Fund Types and Expendable Trust Funds.

Object 5745 Revenue to Include:	Object 5745 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"><li>• Gross proceeds from insurance companies for the repair or replacement of insured property</li></ul>	<ul style="list-style-type: none"><li>• All other revenue</li></ul>

5746

**Property Taxes Collected for Tax Increment Fund** -- This code is used to classify amounts received for financing a tax increment fund. The expenditures associated with these revenues should be recorded in the general fund, under function code 97 - Tax Increment Fund and should be disbursed using object code 6499.

Object 5746 Revenue to Include:	Object 5746 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"><li>• Property taxes collected for Tax Increment Fund</li></ul>	<ul style="list-style-type: none"><li>• Taxes collected for the current year levy, October 1 to January 31 (5711)</li><li>• Current delinquent taxes collected (for the current year levy) between February 1 and August 31 (5711)</li><li>• Supplemental taxes, taxes from litigation, taxes under protest or other taxes not certified on the original approved roll (5711)</li><li>• Current delinquent taxes accrued for the 60 days beginning September 1 and ending October 30 (5711)</li><li>• All taxes collected for prior year levies (5712)</li><li>• Taxes collected against county education district receivables purchased from successor-in-interest (5712)</li></ul>



Object 5746 Revenue to Include:	Object 5746 Revenue to Exclude (with Correct Object):
	<ul style="list-style-type: none"> <li>• Prior year delinquent taxes accrued for 60 days beginning September 1 through October 31 (5712)</li> </ul>

**5749**      **Other Revenues from Local Sources** -- This code is used to classify other revenues realized from local sources not specified above

Object 5749 Revenue to Include:	Object 5749 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>• Library fines</li> <li>• Transcript Copies</li> <li>• Revenue from sale of materials requested under open records</li> <li>• Sale of curriculum materials</li> <li>• Revenue from copy machines usage</li> <li>• Concession sales not specifically attributable to athletics (in accordance with local policy)</li> </ul>	<ul style="list-style-type: none"> <li>• Concession sales specifically attributable to athletics (in accordance with local policy; 5752)</li> </ul>

**REVENUES FROM COCURRICULAR, ENTERPRISING SERVICES OR ACTIVITIES:**

**5751**      **Food Service Activity** -- This code is used to classify revenues realized from food service activities, including payments for meals from students and adults. This account does not include revenues realized from participation in the National School Lunch and Breakfast Programs or USDA commodities.

Object 5751 Revenue to Include:	Object 5751 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>• Full price payments for student and adult meals</li> <li>• Sale of milk</li> <li>• Catering fees</li> <li>• Reduced meal prices paid by students</li> <li>• Sale of a la carte items</li> </ul>	<ul style="list-style-type: none"> <li>• Federal School Breakfast Program (5921)</li> <li>• Department of Agriculture (USDA) Donated Commodities (5923)</li> </ul>

**5752**      **Athletic Activity** -- This code is used to classify revenues realized from athletic activities, including admission and gate receipts.

Object 5752 Revenue to Include:	Object 5752 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>• Ticket sales to athletic events</li> <li>• Concession sales specifically attributable to athletics (in accordance with local policy)</li> </ul>	<ul style="list-style-type: none"> <li>• Rental of a stadium, gym or other athletic facility (5743)</li> <li>• Concession sales not specifically attributable to athletics (in accordance with local policy; 5749)</li> </ul>

**5753**      **Extracurricular – Co-curricular Activity Other than Athletics** -- This code is used to classify revenues realized from extracurricular – co-curricular activities other than athletics.

Object 5753 Revenue to Include:	Object 5753 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>• Ticket sales or entry fees for extra curricular events where recorded by the district rather than by a student activity fund, according to local policy</li> </ul>	<ul style="list-style-type: none"> <li>• Athletic gate receipts (5752)</li> </ul>

**5754**      **Interfund service provided and used Interfund Transactions** -- This code is used to classify revenues realized from fees charged to users and recorded in an Internal Service Fund.

Object 5754 Revenue to Include:	Object 5754 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>• Fees charged by a printing department operated as an internal service fund</li> <li>• Health insurance or worker’s compensation premiums charged for insurance programs operated on a self-funded basis as in internal service fund</li> </ul>	<ul style="list-style-type: none"> <li>• Interest earned from deposits accounted for in the internal service fund (7955)</li> </ul>

**5755**      **Enterprising Services Revenue** -- This code is used to classify gross revenues received from vending machines, school stores, coke machines etc., not related to the regular food service program and that are part of an activity fund. Items purchased for resale are to be classified in the appropriate expenditure object code in Function 36, Cocurricular/Extracurricular Activities.

**5759**      **Cocurricular, Enterprising Services or Activities** -- This code is used to classify revenues realized from cocurricular or enterprising services/activities not defined elsewhere.

**REVENUE FROM INTERMEDIATE SOURCES:**

**5761**      **Revenue from Successor-In-Interest to a Former County Education District** -- This code is used to classify revenues realized by a component school district from the successor-in-interest of the former county education district. (Deleted effective September 2003)

Object 5761 Revenue to Include:	Object 5761 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>• Local revenue received from successor-in-interest entity of a former county education district</li> </ul>	<ul style="list-style-type: none"> <li>• Local taxes levied by the district (5711 for current year levy, 5712 for prior year delinquent taxes, and 5719 for penalties and interest)</li> <li>• Taxes collected against the county education district receivables purchased from the successor-in-interest (5712)</li> <li>• Property Taxes Collected for Tax Increment Fund (5746)</li> </ul>

**5769**      **Miscellaneous Revenue from Intermediate Sources** -- This code is used to classify revenues realized from administrative units or political subdivisions (i.e., counties, municipalities, utility districts, etc.) excluding State of Texas, and Federal governmental entities.

Object 5769 Revenue to Include:	Object 5769 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>• Revenue from the city, county or other non-school district local government or administrative unit</li> </ul>	<ul style="list-style-type: none"> <li>• Revenue from other school districts (5729)</li> <li>• Revenue from state government entity (58XX)</li> <li>• Revenue from federal governmental entities (59XX)</li> </ul>

**STATE PROGRAM REVENUES:**

**5811**      **Per Capita Apportionment** -- This code is used to classify revenues realized from the State Available School Fund.

Object 5811 Revenue to Include:	Object 5811 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>• Available School Fund revenues</li> </ul>	<ul style="list-style-type: none"> <li>• State technology and textbook allotment (5829)</li> <li>• Foundation School fund revenues (5812)</li> <li>• Public Education Grant (5812)</li> <li>• Optional Extended Year (5812)</li> <li>• Parenting, Education and Pregnancy Grant (5812)</li> <li>• State Supplemental Visually Impaired or Regional Day School for the Deaf (5812)</li> </ul>

**5812**      **Foundation School Program Act Entitlements** -- This code is used to classify revenues realized for public schools participating in and eligible for benefits under the Foundation School Program Act.

Object 5812 Revenue to Include:	Object 5812 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>• The portion of a Chapter 41 receipts received from a Chapter 41 district that corresponds to the reduction in state aid of a Chapter 42 district</li> <li>• Foundation School Fund Chapter 42 revenues</li> <li>• Optional Extended Year</li> <li>• Parenting, Education and Pregnancy Grant (PEP)</li> <li>• State Supplemental Visually Impaired or Regional Day School for Deaf</li> <li>• Public Education Grant</li> <li>• High School Allotment</li> </ul>	<ul style="list-style-type: none"> <li>• State technology and textbook allotment (5829)</li> <li>• Available School Fund revenues (5811)</li> <li>• Federal revenue passed through a state agency (5939)</li> </ul>

**5813**      **Foundation School Program Act Incentive Aid** -- This code is used to classify revenues realized to assist eligible school districts under Subchapter G, Chapter 13, Texas Education Code.

**5819**      **Other Foundation School Program Act Revenues** -- This code is used to classify revenues realized from the foundation school program not specified above.

**STATE PROGRAM REVENUES DISTRIBUTED BY TEXAS EDUCATION AGENCY:**

**5829**      **State Program Revenues Distributed by Texas Education Agency --**  
 This code is used to classify revenues realized from the Texas Education Agency for programs not specified above.

<b>Object 5829 Revenue to Include:</b>	<b>Object 5829 Revenue to Exclude (with Correct Object):</b>
<ul style="list-style-type: none"> <li>• State technology and textbook allotment</li> <li>• Facilities Grant</li> <li>• Revenues realized from the Texas Education Agency for programs not specified above</li> </ul>	<ul style="list-style-type: none"> <li>• Federal revenue passed through a state agency (5939)</li> <li>• Available School fund revenues (5811)</li> <li>• The portion of a Chapter 41 receipt received from a Chapter 41 district that corresponds to the reduction in state aid of a Chapter 42 district (5812)</li> <li>• Foundation School Fund Chapter 42 revenues (5812)</li> <li>• Optional Extended Year (5812)</li> <li>• PEP Grant (5812)</li> <li>• State Supplemental Visually Impaired or Regional Day School for the Deaf (5812)</li> <li>• Public Education Grant (5812)</li> <li>• High School Allotment (5812)</li> </ul>

**STATE REVENUES FROM STATE OF TEXAS GOVERNMENT AGENCIES (OTHER THAN TEXAS EDUCATION AGENCY):**

**5831**      **Teacher Retirement/TRS Care - On-Behalf Payments** -- This code is used to classify revenues from ‘On-Behalf’ payments of matching teacher retirement paid for active members of the school district in accordance with GASB Statement No. 24. A school district contributes matching funds for personnel funded from federal sources and, if applicable, statutory minimum funds for qualifying personnel. The school district also provides certain employer contributions for the retired teachers’ health insurance plan (TRS Care). The state provides all other matching funds on behalf of members. The amount that the state provides in excess of school district contributions are to be recorded here. An equal expenditure amount should be recorded in account 6144, Teacher Retirement - On-Behalf Payments.

**5839**      **State Revenues from State of Texas Government Agencies (Other than Texas Education Agency)** -- This code is used to classify state revenues from State of Texas government agencies, other than Texas Education Agency, not defined elsewhere.

Object 5839 Revenue to Include:	Object 5839 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>Funds received from the Telecommunications Infrastructure Fund (TIF)</li> </ul>	<ul style="list-style-type: none"> <li>Federal revenues passed through a state agency (5939)</li> </ul>

**SHARED SERVICES ARRANGEMENTS - STATE REVENUES:**

**5841**

**Shared Services Arrangements - State Revenues from Member Districts** -- This code is used to classify state revenues realized from member districts of a shared services arrangement by a fiscal agent. The revenues realized by fiscal agents in this account should agree with the member districts' expenditures in account 6492, Payments to Fiscal Agents of Shared Services Arrangements.

Object 5841 Revenue to Include:	Object 5841 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>State revenues realized from member districts of a shared service arrangement</li> </ul>	<ul style="list-style-type: none"> <li>Locally funded revenue from member districts of shared services arrangement (5722)</li> <li>Federal revenue from members of a shared service arrangements (5951)</li> <li>All or a portion of allotments from the Foundation School Program that are part of a shared services arrangement, such as local/state special education funds for sharing of personnel such as a program director, counselors, diagnosticians and speech therapists (5722)</li> </ul>

**5842**

**Shared Services Arrangements - State Revenues from Fiscal Agent** -- This code is used to classify state revenues realized from the fiscal agent of a shared services arrangement by a member district. The revenues realized by member districts in this account should agree with the fiscal agent's expenditures in account 6493, Payments to Member districts of Shared Services Arrangements.

Object 5842 Revenue to Include:	Object 5842 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>State revenues realized from fiscal agents of a shared service arrangement</li> </ul>	<ul style="list-style-type: none"> <li>Locally funded revenues from shared services arrangement (5723)</li> <li>Federally funded revenues from shared services arrangement (5952)</li> <li>All or a portion of allotments from the Foundation School Program that are part of a shared services arrangement, such as local/state special education funds for sharing of personnel such as a program director, counselors, diagnosticians and speech therapists (5723)</li> </ul>

**5849**      **Shared Services Arrangements - State Revenues** -- This code is used to classify state revenues through a Shared Services arrangements not defined elsewhere.

**FEDERAL REVENUES DISTRIBUTED THROUGH GOVERNMENT ENTITIES OTHER THAN STATE OR FEDERAL AGENCIES:**

**5919**      **Federal Revenues Distributed Through Government Entities Other Than State or Federal Agencies** -- This code is used to classify revenues realized for federal programs passed through another governmental entity, such as cities, education service centers, councils of governments, etc.

**FEDERAL REVENUES DISTRIBUTED BY THE TEXAS EDUCATION AGENCY:**

**5921**      **School Breakfast Program** -- This code is used to classify revenues realized as the result of the federally funded breakfast program administered by the Texas Education Agency. (10.553)

**5922**      **National School Lunch Program** -- This code is used to classify revenues realized as a result of the federally funded lunch program administered by the Texas Education Agency. (10.555)

Object 5922 Revenue to Include:	Object 5922 Revenue to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>National School Lunch Program revenues</li> </ul>	<ul style="list-style-type: none"> <li>Revenues received for a summer Feeding Program (5939)</li> <li>Revenues from School Breakfast Program (5921)</li> </ul>

**5923**      **U.S.D.A. Donated Commodities** -- This code is used to classify revenues realized from U.S.D.A. commodities donated to the school lunch program. Since actual cash is not received, a debit entry is made simultaneously either to expenditure object 6344, USDA Donated Commodities (purchase

method), or an asset code 1310, Inventory - Supplies and Materials (consumption method). (10.555)

**5929**      **Federal Revenues Distributed by Texas Education Agency** -- This code is used to classify revenues realized for federal programs passed through the Texas Education Agency not defined elsewhere.

**FEDERAL REVENUES DISTRIBUTED BY OTHER STATE OF TEXAS GOVERNMENT AGENCIES (OTHER THAN TEXAS EDUCATION AGENCY):**

**5931**      **School Health and Related Services (SHARS)** -- This code is to be used to account for funds received from the School Health and Related Services (SHARS) Program. Funds received represent reimbursements to the school district for school-based health services, which are provided to special education students enrolled in the Medicaid Program. These receipts are **not** considered “federal financial assistance” for inclusion in the Schedule of Federal Financial Assistance.

**5932**      **Medicaid Administrative Claiming Program - MAC** -- This code is to be used to account for funds received from the Texas Department of Human Services (TDHS) that are awarded to reimburse school districts for administrative activities they perform to help the state implement the Medicaid state plan (outreach, explaining various health programs, helping students and their families to complete paperwork to become eligible for Medicaid and other federal programs, helping students secure doctor appointments, explaining the side effects of a medication, etc.). The reimbursement for school districts will be based on the overall district Medicaid eligibility, not on specific students. These receipts are not considered “federal financial assistance” for inclusion in the Schedule of Federal Financial Assistance. (93.778)

**5939**      **Federal Revenues Distributed by State of Texas Government Agencies (Other Than Texas Education Agency)** -- This code is used to classify revenues realized for federal programs passed through state agencies other than Texas Education Agency not defined elsewhere.

**FEDERAL REVENUES DISTRIBUTED DIRECTLY FROM THE FEDERAL GOVERNMENT:**

**5941**      **Impact Aid** -- This code is used to classify revenues realized for payments in lieu of taxes, to be used for current general operating expenditures. (81.041)

**5949**      **Federal Revenues Distributed Directly from the Federal Government** -- This code is used to classify revenues realized for federal programs received directly from the federal government not otherwise listed above.



**SHARED SERVICES ARRANGEMENTS - FEDERAL REVENUES:**

**5951**            **Shared Services Arrangements - Federal Revenues from Member Districts** -- This code is used to classify federal revenues realized from member districts of a shared services arrangement by a fiscal agent. For purposes of this revenue object code, federal revenues are defined as federal funds granted through an application where the entire grant is funded by the federal government, even though a state government may distribute the funds. Examples of federal funds included in this revenue object code are:

- Federally funded Adult Basic Education programs
- ESEA Title I Part A - Improving Basic Programs
- ESEA Title I Part C - Education of Migratory Children

The revenues realized by fiscal agents in this account should agree with the member districts' expenditures in account 6492, Payments to Fiscal Agents of Shared Services Arrangements.

**5952**            **Shared Services Arrangement - Federal Revenues from Fiscal Agent** -- This code is used to classify federal revenues realized from the fiscal agent of a shared services arrangement by a member district. For purposes of this revenue object code, federal revenues are defined as federal funds granted through an application where the entire grant is funded by the federal government, even though a state government may distribute the funds. Examples of federal funds included in this revenue object code are:

- Federally funded Adult Basic Education programs
- ESEA Title I Part A - Improving Basic Programs
- ESEA Title I Part C - Education of Migratory Children

The revenues realized by fiscal agents in this account should agree with the member districts' expenditures in account 6493, Payments to Member Districts of Shared Services Arrangements.

**5959**            **Shared Services Arrangements - Federal Revenues** -- This code is used to classify revenues realized for federal programs received through a shared services arrangement not otherwise listed above.

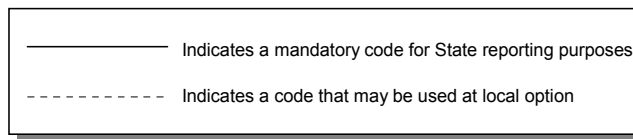
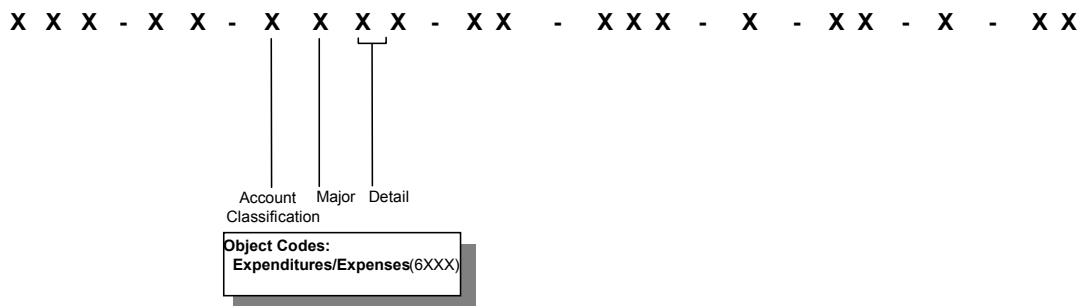
## EXPENDITURE/EXPENSE OBJECT CODES

Expenditures/expenses should be classified by the major object classes according to the types of items purchased or services obtained.

An expenditure/expense account identifies the nature and object of an account, or a transaction. The school district's accounting records are to reflect expenditures/expenses at the most detail level, as depicted in the chart of accounts (4 digits) for accounting and Public Education Information Management System (PEIMS) reporting of actual data. For PEIMS budget reporting, expenditures/expenses are reported to the second digit of detail.

These codes are distinguished from other types of object codes as they always begin with the digit "6".

### The Code Structure



Expenditures (Governmental Fund Types and Expendable Trust Funds) are debited in the accounting period in which a measurable fund liability is incurred, except for unmatured principal and interest on general long-term debt, prepaid items, and other long-term obligations which are recorded as a debit in the accounting period when due.

Expenses (Proprietary Fund Type, Nonexpendable Trust and Pension Trust Funds) are debited in the accounting period in which they are incurred.

Expenditure/expense codes are four digit object codes, and are the sixth through ninth digits in the code structure.

## 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 the working area and usually the equipment and materials necessary for the completion or performance of a task or service. Although an employee may work with more than one supervisor subsequent to, during, or after the normal employment period of 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.

### TEACHERS AND OTHER PROFESSIONAL PERSONNEL:

- 6112**      **Salaries or Wages for Substitutes Teachers and other Professionals**  
-- This code is used to classify the gross salary and wage expenditures/expenses for substitutes for teachers and may be used with Function 11 (Instruction) and Function 13 (Curriculum Development and Instructional Staff Development). Other professional substitutes should be coded to the function code used in their pay record.
- 6118**      **Extra Duty Pay for Teachers and Other Professional Personnel** -- This code is used to classify wages paid to teachers and other professional personnel for performing duties beyond the normal working day. This includes:
- Wages paid to employees for performing duties beyond the normal working day
  - Amounts for additional responsibilities such as coaching, UIL sponsorship, yearbook sponsorship, band directing, tutoring and department heads
- 6119**      **Salaries or Wages for 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
  - Amounts above the school district's standard pay for additional certification requirements, such as Bilingual teacher

### SUPPORT PERSONNEL:

- 6121**      **Extra Duty Pay / Overtime Support Personnel** -- This code is used to classify wages paid to support personnel for performing duties beyond the normal working day or for amounts above the school district's standard pay for additional qualifications.
- 6122**      **Salaries and Wages for Substitute Support Personnel** -- This code is used to classify the salary and wage expenses for substitute support

personnel and should be used with the function code being used for payroll record purposes.

**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. This account includes salaries, and wages, but excludes extra duty pay/overtime for support personnel.

**EMPLOYEE ALLOWANCES:**

**6131**      **Contract Buyouts** -- This code is used to identify expenditures/ expenses for employee contract buyouts. Such expenditures may include direct payments made by a school district as severance and any other benefits extended as part of a contract buyout agreement. Such costs should be recorded in the function(s) in which the individual was classified. These payments are subject to federal withholding, social security (if applicable) and Medicare (if applicable). These payments are not subject to TRS.

**6138**      **District Supplemental Insurance** -- This code is used to classify the district supplemental insurance distributed to eligible employees. These payments are subject to federal withholding, social security, Medicare and other related payroll costs, if applicable. These payments are not subject to TRS.

**6139**      **Employee Allowances** -- This code is used to classify allowances paid to compensate employees for expenses incurred for which the employee is not required to render a detailed accounting. These payments are not subject to TRS. Examples include:

Object 6139 Expenditures to Include:	Object 6139 Expenditures to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>• Automobile allowances</li> <li>• Housing allowances</li> <li>• Cell phone allowance</li> <li>• Uniform and meal allowance</li> <li>• In-kind payments unless exempted under Internal Revenue Service (IRS) Code</li> </ul>	<ul style="list-style-type: none"> <li>• Mileage reimbursement for travel for actual miles driven (641X)</li> </ul>

In-kind payments such as rentfree housing or employer-furnished automobiles are to be debited to this account and credited to the appropriate revenue account 5743, Rent or account 5749, Other Revenues from Local Sources. Questions regarding taxable income for the employee for these allowances should be directed to the Internal Revenue Service.

## EMPLOYEE BENEFITS:

- 6141**      **Social Security/Medicare** -- This code is used to classify expenditures/expenses required to provide employee benefits under the Federal Social Security program. This excludes employee contributions.
- 6142**      **Group Health and Life Insurance** -- This code is used to classify expenditures/expenses made to provide personnel with group health and life insurance benefits. This excludes employee contributions but includes benefit amounts transferred to an Internal Service Fund.
- 6143**      **Workers' Compensation** -- This code is used to classify expenditures/expenses made to provide personnel with workers' compensation benefits. This includes benefit amounts transferred to an Internal Service Fund. There are no employee contributions.
- 6144**      **Teacher Retirement/TRS Care - On-Behalf Payments** -- This code is used to classify revenues from "On-Behalf" payments of matching teacher retirement paid for active members of the school district in accordance with GASB Statement No. 24. A school district contributes matching funds for personnel funded from federal sources and, if applicable, statutory minimum funds for qualifying personnel. The school district also provides certain employer contributions for the retired teachers' health insurance plan (TRS Care). The State provides all other matching funds on behalf of members. The amount that the state provides in excess of school district contributions are to be recorded here. An equal revenue amount should be recorded in account 5831, Teacher Retirement - On-Behalf Payments.
- 6145**      **Unemployment Compensation** -- This code is used to classify expenditures/expenses made to provide personnel with unemployment compensation. This includes benefit amounts transferred to an Internal Service Fund. There are no employee contributions.
- 6146**      **Teacher Retirement/TRS Care** -- This code is used to classify expenditures/expenses made from local, state, and federal program funds and/or private grants to pay state matching of teacher retirement on the above state minimum contribution or the required matching amount from federal funds. Also included in this account is any employer contribution for the retired teacher's health insurance plan.
- 6149**      **Employee Benefits** -- This code is used to classify expenditures/expenses made to provide personnel with other employee benefits (including unused leave for separating employees) not detailed above. This excludes employee contributions but includes any benefit amounts transferred to an Internal Service Fund.

## PROFESSIONAL AND CONTRACTED SERVICES:

This major classification is used to record expenditures/expenses for services rendered to the school district by firms, individuals and other organizations. Such services are

paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the school district. 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.

**6211**        **Legal Services** -- This code is used to classify fees, associated travel and other related costs for legal services. However, legal fees, associated travel, and other costs related to the collection of taxes are to be classified in account 6213, Tax Appraisal and Collection. Delinquent tax collection fees that are charged as “costs” to the taxpayer and paid to an attorney are to be treated as a liability in account 2110, Accounts Payable, not as an expenditure. All expenses coded to object code 6211 are to be coded to function 41.

**6212**        **Audit Services** -- This code is used to classify fees, associated travel, and other related costs for audit services. All expenses coded to object code 6211 are to be coded to function 41.

**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. If payments are made to another governmental entity (for appraisal costs), function 99 should be used; otherwise, function 41 should be used.

**6214**        **Lobbying** -- This code is used to classify fees, associated travel and other related costs for lobbying services.

**6219**        **Professional Services** -- This code is used to classify expenditures/ expenses for professional services rendered by personnel who are not on the payroll of the school district. Government code 2254.002 defines professional services as the following:

Architecture	Optometry
Landscape Architecture	Professional Engineering
Land Surveying	Real Estate Appraising
Medicine	Professional Nursing
Accounting (audit services belong in object code 6212)	

These professionals are required to be licensed or registered with the state. Professional services are delivered by an independent contractor (individual, entity or firm) that offers its services to the public. Such services are paid on a fee basis for specialized services that are usually considered to

be temporary or short-term in nature, normally in areas that supplement the expertise of the school district. This includes all related expenditures/expenses covered by the professional services contract, if the contracted service is not detailed in object codes 6211 through 6214.

**TUITION AND TRANSFER PAYMENTS:**

- 6221**      **Staff Tuition and Related Fees Higher Education** -- This code is used to classify expenditures/expenses for services rendered by institutions of higher learning for benefit of the school district personnel. Expenditures classified in this account are excluded from the calculation of indirect cost rates.
- 6222**      **Student Tuition Public Schools** -- This code is used to classify expenditures/expenses for tuition if a school district is under contract with public schools to provide instructional services to students. This includes payments made to school districts under Section 29.201, TEC, Public Education Grant Program (Function Code 94), and transfer students under Section 21.082 of the TEC where one school district transfers entire grades of students to another school district.
- 6223**      **Student Tuition Other Than To Public Schools** -- This code is used to classify expenditures/expenses for tuition if a school district is under contract with an institution of higher learning or with non-public schools to provide instructional services to students. This includes payments made to Juvenile Justice Alternative Education Programs (Function Code 95).
- 6224**      **Student Attendance Credits** -- This code is used to classify expenditures/expenses for the purchases of tuition credits from the state or from other school districts under Subchapter 5 D and or E, Chapter 41, Texas Education Code (TEC). This code may **only** be used with Function Code 91, Contracted Instructional Services Between Public Schools.
- 6229**      **Tuition and Transfer Payments** -- This code is used to classify expenditures/expenses for tuition and transfer payments not detailed above.

**EDUCATION SERVICE CENTER SERVICES:**

- 6239**      **Education Service Center Services** -- This code is used to classify all contracted services provided by the Education Service Center. Included in this account are:

- Data processing services
- Accounting Services
- Media services
- Special education services
- Career and Technical education services
- Staff development
- Curriculum development
- Drug training

Grant writing services, etc. that the Education Service Center provides to the school districts

This does not include supplies (which should be charged to the appropriate supply account) purchased under a cooperative agreement with an Education Service Center, but does include a fee assessed for providing the service.

**CONTRACTED MAINTENANCE AND REPAIR SERVICES:**

- 6245**      **Contracted Maintenance and Repair - Telephones** -- This code is used to classify expenditures/expenses for maintenance and repair of telephones.
- 6246**      **Contracted Maintenance and Repair - Buildings** -- This code is used to classify expenditures/expenses for normal upkeep of buildings, but does not include such costs as new building construction, renovating and remodeling of buildings, etc. This includes heating, ventilation, air conditioning, and any related maintenance agreements.
- 6247**      **Contracted Maintenance and Repair - Grounds** -- This code is used to classify expenditures/expenses for maintenance of grounds.
- 6248**      **Contracted Maintenance and Repair - Vehicles** -- This code is used to classify expenditures/expenses for normal upkeep and contract repair of vehicles, including buses, maintenance vehicles, driver education vehicles and any other vehicles used by school district staff or students.
- 6249**      **Contracted Maintenance and Repair - General** -- This code is used to classify expenditures/expenses for maintenance and repair services rendered by firms, individuals, or other organizations, other than the school district. Maintenance and repair services are for normal upkeep, repair and minor restorations. When contracted maintenance and repair services are rendered, the total cost of the service, including labor and parts, is to be included in the appropriate contracted services account. For vehicles, this includes the expenses for normal upkeep and contracted repair, including buses and maintenance vehicles. For buildings and grounds, this includes costs for normal upkeep of buildings and grounds. This includes contracted costs of maintenance for buildings including heating, ventilation and air conditioning.



Object 6249 Expenditures to Include:	Object 6249 Expenditures to Exclude (with Correct Object):
<ul style="list-style-type: none"> <li>• This includes expenditures/expenses for normal contracted upkeep, repairs, maintenance and renovation of:</li> <li>• Office Equipment</li> <li>• Furniture</li> <li>• Computers</li> <li>• Copiers</li> <li>• District owned phone systems</li> <li>• Facsimile machines</li> <li>• Software upgrades</li> <li>• Maintenance agreement fees</li> <li>• Other equipment when the repairs are provided by an outside individual or firm</li> <li>• Buildings and grounds (janitorial, landscaping, etc.)</li> </ul>	<ul style="list-style-type: none"> <li>• Purchase of furniture, technology equipment, software, and capital outlay items (6399 or 66XX)</li> <li>• Purchase of site licenses, single user software, etc. (6399 or 6659)</li> </ul>

**UTILITIES:**

- 6255**      **Water and Wastewater Treatment** -- This code is used to classify expenditures/expense for water and wastewater treatment.
- 6256**      **Telephone, Facsimile, and Telecommunication Charges** -- This code is used to classify expenditures/expense for cellular telephones, pagers, modem line charges, and facsimile charges, etc.
- 6257**      **Electricity** -- This code is used to classify expenditures/expenses for electricity utilities.
- 6258**      **Gas and Other Fuels for Heating and Cooling of Facilities** -- This code is used to classify expenditures/expenses for natural gas, propane, coal and any other fuel used for the heating and cooling of buildings.
- 6259**      **Other Utilities** -- This code is used to classify expenditures/expenses for utilities not specified elsewhere. This includes charges for sanitation (garbage disposal). Expenses using this object code should use function code 51 or 81.

**RENTALS OPERATING LEASES:**

- 6269**      **Rentals Operating Leases** -- This code is used to classify expenditures/expenses for other rentals operating leases. This includes, but is not limited to, rental or lease of:
  - Furniture
  - Computers
  - Telecommunications equipment

Audio-Visual equipment  
Vehicles (including buses)  
Land  
Buildings  
Space in buildings  
Grounds

**MISCELLANEOUS CONTRACTED SERVICES:**

**6291**      **Consulting Services** – This code is used to classify expenses for consulting services. Consulting services refer to the practice of helping districts to improve performance through analysis of existing problems and development of future plans. Consulting may include identification and cross-fertilization of best practices, analytical techniques, change management and coaching skills, technology improvements, 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.

**6299**      **Miscellaneous Contracted Services** -- This code is used to classify expenditures/expenses for miscellaneous contracted services not specified elsewhere.

Day Care Services  
Networking Services  
Software Maintenance Agreements  
Payments to Transport Students  
Third Party Administrator  
Insurance Claims Payments  
Package Delivery Services  
Printing Services

**SUPPLIES AND MATERIALS FOR MAINTENANCE AND/OR OPERATIONS:**

**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.

**6315**      **Supplies for Maintenance and/or Operations - Building** -- This code is used to classify expenditures/expenses for building maintenance supplies for minor repairs and upkeep by maintenance staff.

**6316**      **Supplies for Maintenance and /or Operations - Janitorial** -- This code is used to classify expenditures/expenses for janitorial supplies.

- 6317 **Supplies for Maintenance and/or Operations - Grounds** -- This code is used to classify expenditures/expenses for supplies and materials necessary for maintenance and/or operations of grounds.
- 6318 **Supplies for Maintenance and/or Operations - Vehicles** -- This code is used to classify expenditures/expenses for supplies and materials necessary for maintenance and/or operations of vehicles.
- 6319 **Supplies for Maintenance and/or Operations - General** -- This code is used to classify expenditures/expenses for supplies and materials necessary for maintenance and/or operations not detailed above. This includes supplies for upkeep of furniture and equipment. Normally expenditures/expenses in this account arise when school district employees purchase supplies for use by the school district as opposed to supplies that are provided by a contractor as part of a contracted service.

**TEXTBOOKS AND OTHER READING MATERIALS:**

- 6321 **Textbooks** -- This code is used to classify expenditures/expenses for textbooks purchased by the school district and furnished free to students, certain classes or grades.
- 6329 **Reading Materials** -- This code is used to classify all expenditures/expenses for on-line subscriptions, 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. Additionally, this code also includes library books and media that do not meet the capitalization criteria of the school and have a per unit value of less than \$5,000 and/or a useful life of less one year or less.

**TESTING MATERIALS:**

- 6339 **Testing Materials** -- This code is used to classify expenditures/ expenses for testing materials including test booklets. Test scoring is not to be classified here, but rather, in the 6200 series of accounts, Professional and Contracted Services.

**FOOD SERVICE:**

- 6341 **Food** -- This code is used to classify expenditures/expenses for food, including related costs such as transportation, handling, processing, etc.
- 6342 **NonFood** -- This code is used to classify expenditures/expenses for non-food items such as napkins, straws, brooms, etc.
- 6343 **Items for Sale** -- This code is used to classify expenditures 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. Items classified for resale are coded to function 36.

**6344**      **USDA Donated Commodities** -- This code is used to classify the costs of commodities. The portion of expenditures/expenses attributed to the USDA value of commodities in this account should agree with the revenue realized in account 5923, USDA Donated Commodities.

**6349**      **Food Service Supplies** -- This code is used to classify miscellaneous food service supplies not specifically defined elsewhere.

**SUPPLIES AND MATERIALS GENERAL:**

**6399**      **General Supplies** -- This code is used to classify expenditures/expenses for those items of relatively low unit cost (even though used in large quantities) necessary for the instruction process and/or for administration.

<b>Object 6399 Expenditures to Include:</b>	<b>Object 6399 Expenditures to Exclude (with Correct Object):</b>
<ul style="list-style-type: none"> <li>• Consumable teaching and office items such as paper, pencils, forms, postage, etc.</li> <li>• Workbooks</li> <li>• Audio-visual aids such as filmstrips, VCR tapes, CD ROM disks, diskettes, computer tapes, software</li> <li>• Furniture</li> <li>• Computers</li> <li>• Site licenses, single use software that has a per-unit cost of less than \$5,000</li> <li>• Supplies for a satellite dish and other supplies for technology</li> </ul>	<ul style="list-style-type: none"> <li>• Purchase of furniture, technology equipment, software, and capital outlay items having a per-unit cost of \$5,000 or more (6639)</li> </ul>

**TRAVEL, SUBSISTENCE AND STIPENDS:**

**6411**      **Travel and Subsistence Employee Only** -- This code is used to classify the cost of transportation, meals, room, and other expenses associated with traveling on official school business. Travel expenses must conform to IRS and OMB Circular # A87 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. Excess costs due to compliance deviations must be paid from local funds.

The cost of employee travel also includes any registration fees associated with attending conferences, including seminars, inservice training, etc. Membership dues are classified in account 6495.

**6412**      **Travel and Subsistence Students** -- This code is used to classify the cost of transportation (rental vans, buses and other vehicles), meals, participation fees, room and other expenses associated with students traveling for school sponsored events. Transportation costs for students participating

in extracurricular/co-curricular events should be classified in Expenditure Object Code 6494. (Do not use function 34 with this object code.)

**6413**      **Stipends NonEmployees** -- This code is used to classify stipends paid to individuals not employed by the paying agency for allowances related to and/or for participation in organizational controlled or directed activities. Expenditures/expenses relating to travel for individuals not employed by the school district should be classified in account 6419, Travel and Subsistence. Expenditures/expenses classified in this account are excluded from the calculation of indirect cost rates.

**6419**      **Travel and Subsistence NonEmployees** -- This code is used to classify the cost of transportation, meals, room and other expenses associated with traveling on official school business not specified elsewhere. This includes expenditures/expenses for the following groups:

- Parents
- Board Members

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

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

Travel expenses must conform to IRS and OMB Circular A-87 regulations and any travel reimbursed from state funds and federal funds that are received from the Texas Education Agency must comply with the general appropriations act. Excess costs due to compliance deviations must be paid from local funds.

**INSURANCE AND BONDING EXPENSES:**

**6429**      **Insurance and Bonding Expenses** -- This code is used to classify costs for insurance, including property insurance, liability insurance, bonding costs, athletic insurance, etc. Property insurance should be classified in Function 51, Plant Maintenance and Operations, including building and property insurance for band and athletic/UII equipment. Other types of insurance are to be classified in the appropriate function. For example, insurance to cover student injuries that take place while participating in athletics are classified in Function 36, Co-curricular/Extracurricular Activities. Textbook custodian and administrative bonding expenses are classified in Function 41, General Administration. School bus driver bonding and liability insurance are classified in Function 34, Student (Pupil) Transportation.

**ELECTION EXPENSES:**

**6439**      **Election Expenses** -- 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, costs of printing ballots, etc.

**DEPRECIATION EXPENSE OF PROPRIETARY AND NONEXPENDABLE TRUST FUND**

**6449**        **Depreciation Expense** -- This code is used to classify depreciation expense of capital assets owned by Proprietary Fund Types or Nonexpendable Trust Funds.

**MISCELLANEOUS OPERATING EXPENSES:**

**6492**        **Payments to Fiscal Agents of Shared Services Arrangements** -- This code is used to classify expenditures/expenses for amounts paid to a fiscal agent of a shared services arrangement in which the school district is a participant. The expenditure is to be classified in Function 93, Payments to Fiscal Agent/Member Districts of Shared Services Arrangements.

**6493**        **Payments to Member Districts of Shared Services Arrangements** -- This code is used to classify expenditures/expenses for amounts paid to a member district of a shared services arrangement in which the school district is a participant. The expenditure is to be classified in Function 93, Payments to Fiscal Agent/Member Districts of Shared Services Arrangements.

**6494**        **Reclassified Transportation Expenditures/Expenses** -- This code is used to identify expenditures/expenses for transportation costs other than those incurred for the purpose of transporting students to and from school. Expenses from various expenditure object codes for salaries, fuel, etc. in Function 34 (Student Transportation) should be reclassified to this expenditure object code with the appropriate function assigned. Examples of such costs include those associated with field trips (Function 11) and co-curricular/extracurricular activities (Function 36). Identification of the costs of transporting students for any purpose other than to and from school is required under Section 34.010, TEC.

**6495**        **Dues** -- This code is used to identify expenses used for dues paid to clubs, committees or other organizations. Examples of organizations are TASA, TASP, TASB, Lions Club, Rotary Club, local chambers of commerce and other associations. This does not include any registration fees associated with attending conferences or seminars, which are coded to object code 6411. Dues paid on behalf of an employee should be coded to that employee's function code and dues paid on behalf of the district should be coded to function 41.

**6499**        **Miscellaneous Operating Expenses** -- This code is used to classify expenditures for all other operating expenses not mentioned above. This account includes:

- Entry (contest) fees (not associated with travel)
- Awards
- Bid notices
- Graduation expenses

Food/refreshments for school-related meetings  
Newspaper advertisements, etc. (election notices - 6439)

**DEBT SERVICE - PRINCIPAL:**

- 6511**      **Bond Principal** -- This code is used to classify expenditures to retire the principal of bonds.
- 6512**      **Capital Lease Principal** -- This code is used to classify expenditures to retire the principal of longterm capital leases.
- 6513**      **LongTerm Debt Principal** -- This code is used to classify expenditures to retire the principal of longterm debt (except bond and capital lease principal), using dedicated tax proceeds and other revenue. This includes non-voter approved debt repaid using tax proceeds that are dedicated to debt repayment. Long-term debt is defined as any debt that will not be paid with current available financial resources.
- 6519**      **Debt Principal** -- This code is used to classify expenditures to retire the principal of debt not specified elsewhere.

**INTEREST EXPENDITURES/EXPENSES:**

- 6521**      **Interest on Bonds** -- This code is used to classify expenditures/expenses to pay interest on bonds.
- 6522**      **Capital Lease Interest** -- This code is used to classify expenditures/expenses to pay interest on capital leases.
- 6523**      **Interest on Debt** -- This code is used to classify expenditures/expenses to pay interest on debt.
- 6524**      **Amortization of Bond and Other Debt Related Costs** -- This code is used to classify expenses in connection with the amortization of bond and other debt issuance costs, including lease-purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds.
- 6525**      **Amortization of Premium and Discount on Issuance of Bonds** -- This code is used to classify expenses amortized as debt premium and/or discount in connection with the issuance of debt.
- 6529**      **Interest Expenditures/Expenses** -- This code is used to classify expenditures/expenses to pay interest not specified elsewhere.

**OTHER DEBT SERVICE EXPENDITURES/EXPENSES:**

- 6599**      **Other Debt Service Fees** -- This code is used to classify expenditures/expenses for issuance costs, and/or any allowable fees related to debt service activity, including fiscal agent fees and payment to an escrow agent from sources other than from proceeds from the new debt.

**LAND PURCHASE AND IMPROVEMENT:**

- 6618**        **Geotechnical, Environmental**
- 6619**        **Land Purchase and Improvement** -- This code is used to classify expenditures for the purchase of land, land improvements other than buildings and any associated fees. This includes any other costs necessary to alter the land for its intended purpose.

**BUILDING PURCHASE, CONSTRUCTION, OR IMPROVEMENTS:**

- 6624**        **Geotechnical Fees** -- This code is used to classify expenditures for geotechnical fees.
- 6625**        **Architect Fees** -- This code is used to classify expenditures for architectural fees.
- 6626**        **Engineering Fees** -- This code is to be used to classify expenditures for engineering fees.
- 6628**        **Project Management Fees** -- This code is used to classify expenditures for project management fees.
- 6629**        **Building Purchase, Construction, Improvements** -- This code is used to classify expenditures to purchase buildings or for materials, labor, etc., to construct new buildings. This account also includes expenditures for substantial alteration or remodeling of existing buildings that materially increase building life and/or usefulness. All associated fees are included in this account.

**FURNITURE AND EQUIPMENT:**

- 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.
- 6639**        **Furniture, Equipment and Software** -- This code is used to classify expenditures for all equipment, furniture, technology equipment and capital outlay items having a per unit cost of \$5,000 or more and a useful life of more than one year not classified elsewhere.

<b>Object 6639 Expenditures to Include:</b>	<b>Object 6639 Expenditures to Exclude (with Correct Object):</b>
<ul style="list-style-type: none"> <li>• Telephone systems</li> <li>• Intercommunication and telecommunication systems</li> <li>• Mainframe and mini-computers</li> <li>• High-capacity copy machines</li> <li>• Purchase of site licenses, single use software, etc., if more than \$5,000 or more per unit costs</li> </ul>	<ul style="list-style-type: none"> <li>• Contract programming non-ownership (6219)</li> <li>• Lease purchases with \$5,000 or more per unit costs (6659)</li> <li>• Maintenance fees and/or upgrades (6249)</li> <li>• Purchase of site licenses, single use software, network fees, etc. (6399 or 6659)</li> </ul>



**CAPITAL ASSETS UNDER CAPITAL LEASES:**

**6651**      **Capital Lease of Buildings** -- This code is used to classify capitalization of movable buildings and major repairs to buildings under a capital lease arrangement.

**6659**      **Capital Lease of Furniture, Equipment and Software** -- This code is used to classify capitalization of furniture, equipment and software under a capital lease arrangement. The contra entry is to other resources.

Object 6659 Expenditures to Include:	Object 6659 Expenditures to Exclude (with Correct Object):
Lease purchase of: <ul style="list-style-type: none"> <li>• Telephone systems</li> <li>• Intercommunication and telecommunication systems</li> <li>• Mainframe and mini-computers</li> <li>• High-capacity copy machines</li> <li>• Site licenses and single use software purchase etc., if a lease purchase for \$5,000 or more per unit</li> </ul>	<ul style="list-style-type: none"> <li>• Contract programming non-ownership (6219)</li> <li>• Maintenance fees and/or upgrades (6249)</li> <li>• Purchase of site licenses, single use software, network fees, etc (6399 if less than \$5,000 or 6669 if in the library)</li> </ul>

**LIBRARY BOOKS AND MEDIA:**

**6669**      **Library Books and Media** -- This code is used to classify all expenditures for books and film that meet the one year or more useful life criteria; and meets the capitalization criteria of the school or have a per unit value of equal to or greater than \$5,000 whichever is less; and are to be catalogued and controlled by the library. All expenses coded to object code 6669 are to be coded to function code 12.

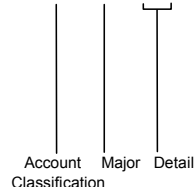
## OTHER RESOURCES/NON-OPERATING REVENUE OBJECT CODES

The school district's accounting records are to reflect resources/non-operating revenue at the most detail level, as depicted in the chart of accounts (4 digits) for accounting and Public Education Information Management System (PEIMS) reporting (budgeted and actual data) purposes.

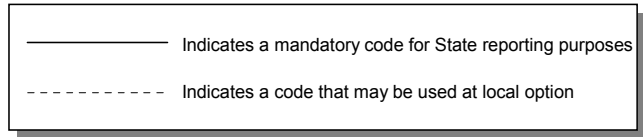
These codes are distinguished from other types of object codes as they always begin with the digit "7".

### The Code Structure

X X X - X X - X X X X - X X - X X X - X - X X - X - X X



Object Codes:  
Other Resources/Non-Operating  
Revenues/Residual Equity  
Transfers In (XXX)



### OTHER RESOURCES:

- 7911**      **Issuance of Bonds** -- This code is used to record the face amount of bonds that are issued.
- 7912**      **Sale of Real and Personal Property** -- This code is used to classify amounts received from the sale of land, buildings, equipment, furniture, vehicles, etc., accounted for through Governmental Fund Types and Expendable Trust Funds.
- 7913**      **Proceeds from Capital Leases** -- This code is used to classify amounts (net of initial or down payments) on contracts for capital leases. This represents the remaining balance to be paid at the time the capital lease is entered into. Such amounts are classified as Other Resources, not as revenue.

- 7914**      **Loan Proceeds -- Governmental Fund Types and Expendable Trust Funds Only (NonCurrent)** -- This code is used to classify amounts of proceeds from longterm loans that will not be repaid during the current year. The entire amount of loan proceeds is recorded in this code at the time of receipt. Such receipts are classified as Other Resources, and not as revenue.
- 7915**      **Operating Transfers In** -- This code is used to classify operating transfers from other funds of the school district.
- 7916**      **Premium or Discount on Issuance of Bonds** -- This code is used to classify the premium or discount on the issuance of bonds.
- 7917**      **Prepaid Interest** -- This code is used to classify prepaid interest in connection with the issuance and/or defeasance of bonds.
- 7918**      **Special Items** -- This code is used to classify special items in accordance with GASB Statement No. 34. Included are transactions or events within the control of school district administration that are either unusual in nature or infrequent in occurrence, including sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution.
- 7919**      **Extraordinary Items** -- This code is used to classify extraordinary items in accordance with GASB Statement No. 34. Included are transactions or events that are both unusual in nature and infrequent in occurrence, including insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; insurance proceeds to cover costs related to an environmental disaster; or a large bequest to a small government by a private citizen.
- 7949**      **Other Resources** -- This code is used to record resources not classified above.

**NON-OPERATING REVENUES (PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS ONLY)**

- 7951**      **Gain on Sale of Real and Personal Property** -- This code is used to classify the net gains from the sale of land, buildings, equipment, furniture, vehicles, etc., accounted for through Proprietary Fund Types and similar trust funds.
- 7955**      **Earnings from Temporary Deposits and Investments** -- This code is used to record non-operating revenues in the enterprise fund for earnings from temporary deposits and investments. Earnings from investments in the general or special revenue fund are to be recorded in the revenue code 5742.
- 7956**      **Insurance Recovery** -- This code is used to record amounts received from insurance companies for the repair or replacement of the insured property of Proprietary Fund Types and similar trust funds.

- 7957**      **Contributed Capital** -- This code is used to record amounts in connection with transactions involving the “invested in capital assets, net of related debt” component of net assets, including transactions to record additional capital assets that are transferred to an enterprise fund.
- 7989**      **Other Non-Operating Revenues** -- This code is used to classify amounts received from other non-operating revenue sources.



cluding significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; or costs related to an environmental disaster.

- 8949**      **Other Uses** -- This other uses object code is used to record other uses not provided for above. This object code is also used to record amounts refunded to taxpayers as a result of court decisions involving tax rate(s), taxable value(s) and/or levy(ies), if such decisions are rendered after the fiscal year of disputed property tax collection(s), including related penalties and/or interest (refunds occurring during the same fiscal year that disputed property taxes, including related penalties and/or interest, were collected are to be recorded as a debit to the appropriate property tax-related revenue object code, 5711, 5712 and/or 5719, and as a credit to a cash and temporary investments object code and/or an accounts payable object code).

#### **NON-OPERATING EXPENSES**

- 8951**      **Loss on Sale of Real and Personal Property** -- This code is used to classify the net loss from the sale of land, buildings, equipment, furniture, vehicles, etc., accounted for through Proprietary Fund Types and similar trust funds.
- 8989**      **Non-Operating Expenses** -- This non-operating expenses object code is used to record non-operating expenses not provided for above.

## LOCAL SUB-OBJECT CODES

Local sub-object codes are two digit codes, and are the tenth and eleventh digits in the code structure. The local sub-object codes are used to account for information not otherwise provided for in the chart of accounts. These codes are assigned by the Business Office and are not reported to PEIMS.

### The Code Structure

X X X - X X - X X X X - X X - X X X - X - X X - X - X X

Local  
Sub-Object  
Codes  
(00-99)

————— Indicates a mandatory code for State reporting purposes  
----- Indicates a code that may be used at local option

- 00 Maintenance**
- 01 Indirect Costs**
- 02 Special Education – Homebound**
- 03 Employee Payments**
- 05 Mentor Fund – Federal**
- 06 Meadows Foundation**
- 07 LCRA Grant Lighting**
- 10 Library Supplement**
- 11 BISD – Private School Special Education**
- 12 DSISD – Private School Special Education**
- 13 JCISD – Private School Special Education**
- 14 WISD – Private School Special Education**
- 20 Capacity Building**
- 21 Library**
- 22 English/Reading**

23	Journalism
24	Speech/Debate
25	Languages Other Than English
26	Math
27	Science
28	Social Studies
29	Computer Science
30	Business
31	Digital Graphics
32	Agricultural Education
33	Health Occupations
34	Auto Tech
35	Technology Applications
40	Technology Support
41	Special Education
43	Pal/Teen Leadership
45	In-School Suspension
46	Disciplinary Alternative Education Program
47	Study Skills
50	Art
51	Theatre Arts
52	Band
53	Color Guard
54	Choir/Music
55	Drill Team
56	Cheerleading
60	UIL Academic
61	Ed Foundation Forensic Exp HS
62	Ed Foundation Foss Science IS
63	Ed Foundation Toast of Texas IS
64	Ed Foundation Multisensory Phonic PS
65	Ed Foundation Faculty Book Study
66	Ed Foundation Ecosystems Hill Country HS
67	Ed Foundation Traveling Trunks IS
68	Ed Foundation Masterworks Concert HS
69	Ed Foundation A/P Physics HS
70	Ed Foundation Learning thru Wildscapes MS

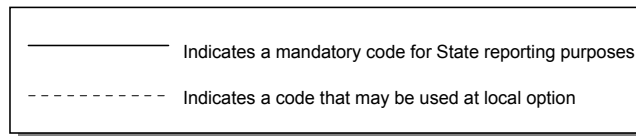
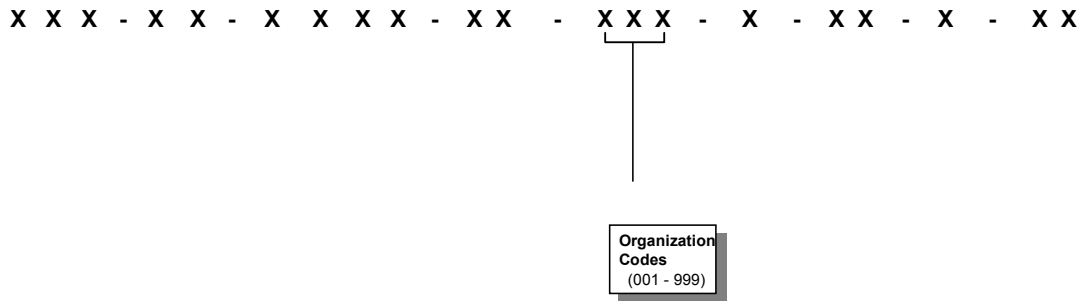


- 71 Ed Foundation MS Band/Music Education
- 72 Ed Foundation College Prep Labs
- 73 Ed Foundation ELMO
- 74 Ed Foundation Visual Art Workstations
- 75 Ed Foundation Assistive Reading & Writing
- 79 PE/Health
- 80 Football
- 81 Volleyball
- 82 Basketball - Boys
- 83 Basketball - Girls
- 84 Cross Country
- 85 Tennis
- 86 Track - Boys
- 87 Track - Girls
- 88 Baseball
- 89 Softball
- 90 Soccer - Boys
- 91 Soccer - Girls
- 92 Golf
- 93 Powerlifting
- 94 Swimming
- 99 Trainer

## ORGANIZATION CODES

An organization is a group of employees who are obligated to complete a specific responsibility. Usually an organization has an identifiable leader or an individual who is accountable for the overall completion of the responsibility.

### The Code Structure



There are two distinct types of organization units: (1) a *campus* organization unit, which usually is a group of employees who are obligated to complete the responsibilities of the teaching of, supporting the teaching of and providing the necessary services (such as social services and health services) to a set of students; and (2) an *administrative or other* organization unit which is a group of people who perform a specific responsibility such as those in the superintendent's office, the school board or business office. An organization does not necessarily correspond with a physical location. The activity, not the location, defines the organization.

With the advent of site-based decision-making, high stakes campus accountability with performance consequences and public disclosure in conjunction with limited availability of resources, it has become necessary for school districts to provide readily available financial information at all levels of the decision making process. Specifically, information identifying the use of public resources at campus and program levels have increased in priority to facilitate legislative budgetary decisions.

**ORGANIZATION UNITS:**

- 001 Dripping Springs High School
- 041 Dripping Springs Middle School
- 101 Dripping Springs Elementary School
- 102 Walnut Springs Elementary School
- 103 Rooster Springs Elementary School
- 699 Summer School Organization
- 701 Superintendent's Office
- 702 School Board
- 703 Tax Cost
- 720 General Administration Direct Costs
- 749 Human Resources
- 750 Business Office, Payroll, Purchasing
- 751 Fiscal Agent Shared Services Arrangements
- 870 Curriculum Department
- 996 Construction Department
- 997 Technology Department
- 999 Undistributed Organization Unit

## FISCAL YEAR

The fiscal year code is a single digit code used by Special Revenue Funds to identify the **project year** of inception of a grant project. For projects that have a fiscal year different from the school district's fiscal year beginning July 1<sup>st</sup> through June 30<sup>th</sup>, a fiscal year code must be used. A fiscal year code of 0 will be used unless the Business Office assigns a code.

The fiscal year code assigned by the Business Office is the last digit of the fiscal year in which the project originated, e.g., a "4" would represent a 2003-2004 project. Once the fiscal year is assigned to a project, revenues and expenditures/expenses reflect that number for the entire duration of the project, even though it may span multiple school district fiscal years.

### The Code Structure

X X X - X X - X X X X - X X - X X X - X - X X - X - X X

Fiscal  
Year  
Code  
(0 - 9)

————— Indicates a mandatory code for State reporting purposes  
 ----- Indicates a code that may be used at local option

The following are examples of fiscal year codes:

<u>CODE</u>	<u>DESCRIPTION</u>
0	2009-2010
1	2000-2001
2	2001-2002
3	2002-2003
4	2003-2004
5	2004-2005
6	2005-2006
7	2006-2007
8	2007-2008
9	2008-2009

## PROGRAM INTENT CODES

These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served. In the case of state programs, state law may determine the intent and the permissible use of allotments. For state programs, the limitations on the amount of allotments that may be used for indirect costs will need to be considered.

### The Code Structure

X X X - X X - X X X X - X X - X X X - X - X X - X - X X

Program  
Intent  
Codes  
(11 - 99)

————— Indicates a mandatory code for State reporting purposes  
----- Indicates a code that may be used at local option

Program intent codes are the sixteenth and seventeenth digits in the code structure. For financial accounting purposes, instructional areas and/or arrangements are considered to be synonymous with the term program.

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

<p align="center"><b>Program Intent Code 11 Costs to Include:</b></p>	<p align="center"><b>Program Intent Code 11 Costs to Exclude (with Correct Program Intent Code):</b></p>
<ul style="list-style-type: none"> <li>• Basic level of education/instruction (K-12) prescribed by Texas law, including regular education program for limited English proficiency students</li> <li>• PK funded from basic education allotment during one-half of full-day program</li> <li>• District/campus improvement plan</li> <li>• Honors, college preparatory courses</li> <li>• Advanced placement courses not designated as part of a gifted and talented program</li> <li>• Adult basic and secondary education services</li> <li>• Section 504 students</li> <li>• Physical education (P.E.) Classes when athletic activities take place, but P.E. or P.E. equivalent credit is issued</li> <li>• Foreign language courses</li> <li>• TEKS for foundation curriculum and electives in enrichment curriculum as needed for HS graduation</li> <li>• Day Care Cost</li> <li>• In School Suspension Program</li> <li>• Parenting Classes</li> <li>• Services for elective alternative educational program for students not at risk of dropping out of school</li> </ul>	<ul style="list-style-type: none"> <li>• Gifted and talented services (21)</li> <li>• Advanced placement services designed as part of a gifted and talented program (21)</li> <li>• Additional salaries and related expenditures/expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations social clubs, (i.e., NHS, Beta Club, Letterman's Club) (99)</li> <li>• Additional salaries and related expenditures/expenses associated with serving as coaches, athletic directors, drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (i.e., additional days employed reduction of class load, length of day, etc.) (91)</li> <li>• Basic services for DAEP's (28)</li> <li>• Services for alternative education programs (non-disciplinary) that do not represent costs for providing students at risk of dropping out of school as defined under section 29.081 TEC (31)</li> <li>• Costs of non-disciplinary alternative education programs (26)</li> <li>• AEP costs (basic and supplemental)</li> <li>• SCE costs incurred in support of Title I, Part A schoolwide campuses with 40% or greater economically disadvantaged students (30)</li> <li>• SCE costs incurred to provide supplemental services in support of Title I, Part A targeted assistance(24)</li> <li>• Title I, Part A services</li> </ul>

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

<b>Program Intent Code 21 Costs to Include:</b>	<b>Program Intent Code 21 Costs to Exclude (with Correct Program Intent Code):</b>
<ul style="list-style-type: none"> <li>• Gifted and talented programs</li> <li>• Advanced placement courses designated as part of a gifted and talented program</li> </ul>	<ul style="list-style-type: none"> <li>• Honors, college preparatory courses (11)</li> <li>• Advanced placement courses not designated as part of a gifted and talented program (11)</li> <li>• Summer camps, summer schools, field trips or other summer enrichment programs (11)</li> <li>• All DAEP related cost</li> </ul>

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

<b>Program Intent Code 22 Costs to Include:</b>	<b>Program Intent Code 22 Costs to Exclude (with Correct Program Intent Code):</b>
<ul style="list-style-type: none"> <li>• Career and Technical for Handicapped (VEH) Employment preparation services</li> <li>• Apprenticeship and job training activities</li> <li>• All career and technical courses (grades 9-12 and VEH for grades 7-8)</li> <li>• Career and Technical Supervisor or Director</li> <li>• Career and Technical Counselors</li> <li>• Programs which follow the State Plan for Career and Technical Ed</li> </ul>	<ul style="list-style-type: none"> <li>• Vocational adjustment classes - VAC (23)</li> <li>• Quasi - Vocational classes in Middle School and Junior High (11)</li> <li>• Career and Technical courses that do not meet state guidelines (11)</li> <li>• All DAEP related cost</li> </ul>

- 23**            **Services to Students with Disabilities (Special Education)** -- The costs incurred to evaluate, place and provide educational and/or other services to students who have Individual Education Plans (IEP) approved by Admissions, Review and Dismissal (ARD) committees. These plans are based on students' disabilities and/or learning needs.

<b>Program Intent Code 23 Costs to Include:</b>	<b>Program Intent Code 23 Costs to Exclude (with Correct Program Intent Code):</b>
<ul style="list-style-type: none"> <li>• Students who are served in the following instructional settings: <ul style="list-style-type: none"> <li>Homebound</li> <li>Hospital Class</li> <li>Speech therapy class</li> <li>Resource room</li> <li>“Self-contained, mild/moderate”</li> <li>“Self- contained, severe”</li> <li>Off home campus setting</li> <li>Care and treatment facility</li> <li>Residential facility</li> <li>Nonpublic contract</li> <li>Vocational adjustment class</li> <li>Students in mainstream</li> </ul> </li> <li>• Students with identifiable disabilities under the Individuals with Disabilities Act and TEC</li> <li>• Special Education directors, coordinators or supervisors</li> <li>• State funded special education extended year program</li> <li>• Services to preschool students with disabilities (ages below 5)</li> </ul>	<ul style="list-style-type: none"> <li>• Services to Section 504 students (11)</li> <li>• Vocation Education for Handicapped (VEH) (22)</li> <li>• Regular education services in the basic educational program, including the salaries of regular education personnel (11)</li> <li>• All DAEP related cost</li> </ul>

**24**

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

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

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



<p align="center"><b>Program Intent Code 24 Costs to Include:</b></p>	<p align="center"><b>Program Intent Code 24 Costs to Exclude (with Correct Program Intent Code):</b></p>
<ul style="list-style-type: none"> <li>• Supplemental costs to the Regular Education Program for additional instructional programs and instructional related services specifically designed to benefit students at risk of dropping out of school, as defined by Section 29.801, TEC</li> <li>• Intensive instructional programs</li> <li>• State Compensatory Education (SCE) Supplemental instructional activities for students at risk of dropping out of school</li> <li>• Concentrated instructional staff resources</li> <li>• Reduction of class size</li> <li>• Teacher assistants</li> <li>• Staff development activities for teachers and teacher assistants to add new competencies specifically geared to the needs of students at risk of dropping out of school</li> <li>• Extension of the instructional day, week and/or year</li> <li>• Implementation of individual and small group tutorials</li> <li>• Purchase of specialized computer-assisted instruction</li> <li>• Purchase of specialized instructional supplies and materials</li> <li>• Specialized instructional equipment</li> <li>• TAKS remediation</li> <li>• Concentrated instructional staff resources</li> <li>• Curriculum development</li> <li>• Dropout recovery/dropout intervention services at high school/middle school campuses</li> <li>• School Reform programs</li> <li>• Individualized instruction programs</li> <li>• Summer/intersession programs</li> <li>• Local programs to “close the gap”</li> <li>• Visiting teachers</li> </ul>	<ul style="list-style-type: none"> <li>• Basic services (11)</li> <li>• Services for nondisciplinary alternative education programs (Basic and Supplemental Costs)</li> <li>• Services for disciplinary alternative education programs (Basic and Supplemental Costs)</li> <li>• SEC costs incurred to provide services in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (30)</li> <li>• Day Care Cost (11)</li> <li>• In school suspension program (11)</li> <li>• Parenting Classes (11)</li> </ul>

<b>Program Intent Code 24 Costs to Include:</b>	<b>Program Intent Code 24 Costs to Exclude (with Correct Program Intent Code):</b>
<ul style="list-style-type: none"> <li>• Improvements and enhancements to programs for limited English proficiency (LEP) students</li> <li>• Mentorship programs</li> <li>• Residential placement programs</li> <li>• Costs for modified curriculum for instructional services provided to migrant students</li> <li>• Costs incurred to provide supplemental services in support of Title I, Part A</li> <li>• SCE costs incurred to provide supplemental services in support of a Title I, Part A Targeted Assistant Program</li> <li>• Costs of services for a modified curriculum program specifically designed to improve the academic performance of students at risk of dropping out of school as defined under Section 29.081, TEC</li> <li>• Mentoring services program for students at risk of dropping out of school</li> <li>• Costs of program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion to the percentage of students served by the program that meets the criteria in Section 29.081(d) or (g)</li> <li>• An accelerated reading instruction program under section 28.006(g) in proportion to the percentage of students served by the program that meets the criteria in Section 29.081(d) or (g)</li> </ul>	

25

**Bilingual Education and Special Language Programs** -- The costs incurred to evaluate, place and provide educational and/or other services that are intended to make the students proficient in the English language, primary language literacy, composition and academic language related to required courses. These services include the bilingual basic program of instruction

<b>Program Intent Code 25 Costs to Include:</b>	<b>Program Intent Code 25 Costs to Exclude (with Correct Program Intent Code):</b>
<ul style="list-style-type: none"> <li>• Services intended to make students proficient in English</li> <li>• Provision of a bilingual program</li> <li>• Provision of ESL instruction</li> <li>• Instruction in primary language</li> <li>• Increase in cognitive academic language proficiencies</li> <li>• Bilingual services to immigrant students</li> </ul>	<ul style="list-style-type: none"> <li>• Foreign language courses (11)</li> <li>• All DAEP related cost</li> </ul>

26

**Nondisciplinary Alternative Education Programs – AEP Basic Services** -- All costs incurred to provide the basic level program (non supplemental) services to students who are separated from the regular classroom to a nondisciplinary alternative education program and are at risk of dropping out of school. Services must be described in the campus improvement plan.

<b>Program Intent Code 26 Costs to Include:</b>	<b>Program Intent Code 26 Costs to Exclude (with Correct Program Intent Code):</b>
<ul style="list-style-type: none"> <li>• English language arts, mathematics, science, history, and self-discipline</li> <li>• Educational and behavioral needs</li> <li>• Supervision</li> <li>• Counseling</li> <li>• Parental involvement</li> <li>• Security</li> <li>• Mentoring services for students at risk of dropping out of school</li> <li>• Cost of program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion to the percentage of students served by the program that meets the criteria in Section 29.081(d) or (g)</li> <li>• An accelerated reading instruction program under section 28.006(g) in proportion to the percentage of students served by the program that meets the criteria in Section 29.081(d) or (g)</li> </ul>	<ul style="list-style-type: none"> <li>• DAEPs (base line costs and supplemental costs)</li> <li>• Supplemental costs from nondisciplinary alternative education programs (27)</li> <li>• State Compensatory Education (SCE) costs to provide services in support of Title I, Part A school-wide campuses with 40% or greater educationally disadvantaged students (30)</li> <li>• SCE costs incurred to provide supplemental services in support of Title I, Part A target assistance program. (24)</li> <li>• Services under Title I, Part A</li> <li>• Services for elective alternative education program for students not at risk of dropping out of school (11)</li> <li>• Day Care Cost (11)</li> <li>• In School Suspension Program (11)</li> <li>• Parenting Classes (11)</li> </ul>

28

**Disciplinary Alternative Education Programs – DAEP Basic Services**

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

<p align="center"><b>Program Intent Code 28 Costs to Include:</b></p>	<p align="center"><b>Program Intent Code 28 Costs to Exclude (with Correct Program Intent Code):</b></p>
<ul style="list-style-type: none"> <li>• English language arts, mathematics, science, history, and self-discipline</li> <li>• Educational and behavioral needs</li> <li>• Supervision</li> <li>• Counseling</li> <li>• Parental involvement</li> <li>• Security</li> <li>• Mentoring services program for students at risk of dropping out of school</li> <li>• Cost of program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion to the percentage of students served by the program that meets the criteria in Section 29.081(d) or (g)</li> <li>• An accelerated reading instruction program under section 28.006(g) in proportion to the percentage of students served by the program that meets the criteria in Section 29.081(d) or (g)</li> </ul>	<ul style="list-style-type: none"> <li>• Nondisciplinary AEPs (Basic and supplemental costs)</li> <li>• Supplemental costs for disciplinary alternative education programs (29)</li> <li>• SCE costs to provide services in support of Title I, Part A school-wide campuses with 40% or greater educationally disadvantaged students (30)</li> <li>• SCE costs incurred to provide supplemental services in support of Title I, Part A target assistance program. (24)</li> <li>• Services under Title I, Part A</li> <li>• Day Care Cost (11)</li> <li>• In School Suspension Program (11)</li> <li>• Parenting Classes (11)</li> </ul>

29

**Disciplinary Alternative Education Programs – DAEP State Compensatory Education Supplemental Costs**

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

<b>Program Intent Code 29 Costs to Include:</b>	<b>Program Intent Code 29 Costs to Exclude (with Correct Program Intent Code):</b>
<ul style="list-style-type: none"> <li>• English language arts, mathematics, science, history, and self-discipline</li> <li>• Educational and behavioral needs</li> <li>• Supervision</li> <li>• Counseling</li> <li>• Parental involvement</li> <li>• Security</li> </ul>	<ul style="list-style-type: none"> <li>• Basic services for DAEPs (28)</li> <li>• Nondisciplinary AEPs (Basic and supplemental costs)</li> <li>• AEPs costs (Basic and supplemental)</li> <li>• SCE costs incurred to provide services in support of Title I, Part A school-wide campuses with 40% or greater educationally disadvantaged students (30)</li> <li>• SCE costs incurred to provide supplemental services in support of Title I, Part A target assistance program. (24)</li> <li>• Services under Title I, Part A</li> <li>• Day Care Cost (11)</li> <li>• In School Suspension Program (11)</li> <li>• Parenting Classes (11)</li> </ul>

30

**Title I, Part A Schoolwide Activities Related to State Compensatory Education (SCE) and Other Costs on Campuses with 40% or More Educationally Disadvantaged Students** -- The State Compensatory Education costs incurred to provide services in support of Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students (including fund code 211) in the amount of the SCE allotment used to supplement Federal awards.

<p align="center"><b>Program Intent Code 30 Costs to Include:</b></p>	<p align="center"><b>Program Intent Code 30 Costs to Exclude (with Correct Program Intent Code):</b></p>
<p>1) A comprehensive needs assessment of the entire school to determine the performance of its children in relation to the State's challenging content and student performance standards.</p> <p>2) Schoolwide reform strategies that;</p> <ul style="list-style-type: none"> <li>- Provide opportunities for all children to meet the State's proficient and advanced levels of student performance;</li> <li>- Are based on effective means of improving children's achievement;</li> <li>- Use effective instructional strategies that</li> <li>- Increase the amount and quality of learning time, such as extended school year, before- and after-school, and summer school programs, help provide an enriched and accelerated curriculum; and</li> <li>- Meet the educational needs of historically underserved populations, including girls and women.</li> <li>- Address the needs of all children in the school, but particularly the needs of children of target populations of any program that is included in the school-wide program, and address how the school will determine if these needs are met. These programs may include counseling and mentoring services, college and career preparation, such as college and career guidance, services to prepare students for school-to-work transition, and this incorporation of gender equitable methods and practices.</li> <li>- Are consist with, and are designed to implement, the State and local improvement plans, if any, approved under Title III of Goals 2000.</li> </ul> <p>3) Instruction by highly qualified professional staff.</p>	<ul style="list-style-type: none"> <li>• Basic and supplemental services at AEPs and DAEPs</li> <li>• SCE costs incurred to provide supplemental services in support of Title I, Part A targeted assistance program. (24)</li> <li>• Day Care Cost (11)</li> <li>• In School Suspension Program (11)</li> <li>• Parenting Classes (11)</li> </ul>

<b>Program Intent Code 30 Costs to Include:</b>	<b>Program Intent Code 30 Costs to Exclude (with Correct Program Intent Code):</b>
<p>4) Professional development for teachers and aids, and where appropriate, pupil services personnel, parents, principals, and other staff to enable all children in this schoolwide program to meet the State's student performance standards.</p> <p>5) Strategies to increase parental involvement.</p> <p>6) Strategies for assisting preschool children in the transition from early childhood programs, such as Head Start and Even Start, to local elementary school programs.</p> <p>7) Activities to ensure that students who experience difficulty mastering any of the State's standards during the school year will be provided with effective, timely additional assistance. The assistance must include:</p> <ul style="list-style-type: none"> <li>- Measures to ensure that students' difficulties are identified on a timely basis to provide sufficient information on which to base effective assistance;</li> <li>- Periodic training for teachers in how to identify difficulties and to provide assistance to individual students;</li> <li>- For any student who has not met the standards, teacher-parent conferences to discuss <ul style="list-style-type: none"> <li>- What the school will do to help the student meet such standards;</li> <li>- What the parents can do to help the students improve the student's performance; and</li> <li>- Additional assistance which may be available to the student at the school or elsewhere in the community.</li> </ul> </li> </ul>	

Program Intent Code 30 Costs to Include:	Program Intent Code 30 Costs to Exclude (with Correct Program Intent Code):
8) Steps to include teachers in the decisions regarding the use of assessments in order to provide information on, and to improve, the performance of individual students and the overall instructional program.  9) Title I, Part A Schoolwide federally funded expenditures	

91

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

Program Intent Code 91 Costs to Include:	Program Intent Code 91 Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> <li>Additional salaries associated with serving as coaches, athletic directors drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (i.e., additional days employed reduction of class load, length of day, etc.)</li> </ul>	<ul style="list-style-type: none"> <li>Additional salaries and related expenditures/expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (i.e., NHS, Beta club, Letterman's Club) (99)</li> </ul>

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.



<b>Program Intent Code 99 Costs to Include:</b>	<b>Program Intent Code 99 Costs to Exclude (with Correct Program Intent Code):</b>
<ul style="list-style-type: none"> <li>• Substitute teachers (if not allocated to specific PICs)</li> <li>• Teacher retirement on behalf payment (if not allocated to specific PICs)</li> <li>• Additional salaries and related expenditures/expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (i.e., NHS, Beta club, Letterman's Club)</li> </ul>	<ul style="list-style-type: none"> <li>• Additional salaries associated with serving as coaches, athletic directors drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (i.e., additional days employed reduction of class load, length of day, etc.) (91)</li> </ul>

## EDUCATIONAL SPAN

This local option code is used to provide more detailed accountability at the local level for management purposes and is not reported to PEIMS. This code is used to account for the educational span and is the eighteenth digit of the code structure. The education span codes are used to account for information not otherwise provided for in the chart of accounts.

### The Code Structure

X X X - X X - X X X X - X X - X X X - X - X X - X - X X

Education  
Span  
Code  
(-Z)

————— Indicates a mandatory code for State reporting purposes  
----- Indicates a code that may be used at local option

- 1 Adult/Pre-School
- 2 Elementary Enrichment
- 3 Extended Care
- 4 Miscellaneous
- 5 DSMS/DSHS Classes
- 6 Off-site Programs
- 7 Summer Camps
- 8 City of Dripping Springs 80%
- 9 City of Dripping Springs 85%
  
- A Early Education
- B Pre-Kindergarten
- C Kindergarten
- D Grade 1
- E Grade 2

- F**     **Grade 3**
- G**     **Grade 4**
- H**     **Grade 5**
- I**     **Grade 6**
- J**     **Grade 7**
- K**     **Grade 8**
- L**     **Grade 9**
- M**     **Grade 10**
- N**     **Grade 11**
- O**     **Grade 12**
- P**     **Post 12<sup>th</sup> Grade** -- Day or evening education programs of instruction designed to meet the needs of youth who have completed their formal secondary education.
- Q**     **Elementary** -- Education in a school classified as “elementary” and composed of any of grades not above 6, including special schools and institutions. Elementary is normally reported as grades 1 through 6
- R**     **Secondary** -- Education in a school classified as “secondary” and composed of any span of grades beginning with the next grade following elementary school and ending with grade 12, including junior high schools, different types of high schools, and special schools and institutions. Secondary is normally reported as grades 7 through 12
- S**     **Middle** -- A class designated as lying between elementary and secondary education.
- T**     **Non-Graded Elementary** -- An elementary class which is not organized on the basis of grade and has no standard grade designation. Such classes may contain pupils of different ages who are identified according to level of performance rather than grade or age level.
- U**     **Non-Graded Secondary** -- A secondary class which is not organized on the basis of grade and has no standard grade designation. Such classes may contain pupils of different ages who are identified according to level of performance rather than grade or age level.
- V**     **Non-Graded Other** -- Other education conducted on a non-graded basis.

## PROJECT CODES

These local option codes are used to provide more detailed accountability at the local level for management purposes and are not reported to PEIMS. This code is used to account for projects, departments, sports, and etc. The project codes are two digit codes, and are the nineteenth and twentieth digits in the code structure. Project codes are used to account for information not otherwise provided for in the chart of accounts.

### The Code Structure

X X X - X X - X X X X - X X - X X X - X - X X - X - X X

Project  
Codes  
(00-99)

————— Indicates a mandatory code for State reporting purposes  
----- Indicates a code that may be used at local option

- 00 General
- 01 Coke
- 02 AP Fees
- 03 AP Studio Art
- 04 Assignment Books
- 05 Adopt-A-School
- 06 Birthday Book Club
- 07 Book Fair
- 08 Bus Fees
- 13 College and Career Lab
- 14 Camp Champion
- 15 Ceramic Supplies
- 16 Cheerleading – Dep
- 17 Cheerleading – Freshmen

18	Cheerleading – JV
19	Cheerleading – Varsity
20	Choir – Travel
21	Commercial Graphics
22	Commercial Graphics - Mat
23	Chess Club
24	The Crowd
25	Calculator
26	Counselors
27	Class T-Shirts
28	Candy
29	Copier
30	Coffee Fund
35	Donations
36	English Publications
39	French
40	Field Trips
41	FPS – MS
42	Gifted/Talented
43	Garden
44	HAATS
45	Life Skills
46	Library Books PTA
47	Library Encyclopedia
48	Laminating
49	Landscaping
53	NovaNET
54	Memorial Fund
55	Marquee
56	Memorial Garden
57	Medieval Fair
58	Musical Theatre Arts
59	Math Manipulatives
60	Newspaper
61	New York – 911 Fund
62	Note books
63	Nurse

<b>65</b>	<b>Parking Permits</b>
<b>66</b>	<b>PASF</b>
<b>67</b>	<b>PSAT</b>
<b>68</b>	<b>PAC</b>
<b>69</b>	<b>Poster</b>
<b>70</b>	<b>Paper</b>
<b>71</b>	<b>Pencil</b>
<b>72</b>	<b>Picture</b>
<b>73</b>	<b>PTA – Allotment</b>
<b>75</b>	<b>Recycle</b>
<b>77</b>	<b>Shattered Dreams</b>
<b>79</b>	<b>Student ID Badges</b>
<b>80</b>	<b>Special Olympics</b>
<b>81</b>	<b>Schoolpop.com</b>
<b>82</b>	<b>Toast of Texas</b>
<b>83</b>	<b>Texas Bird Classic</b>
<b>90</b>	<b>UIL T-Shirt</b>
<b>91</b>	<b>VTC</b>
<b>92</b>	<b>Wildscape</b>
<b>93</b>	<b>Writing 6</b>
<b>94</b>	<b>Yearbook</b>