

## 6200 Professional and Contracted Services

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

*R 6211      Legal Services*

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

*R 6212      Audit Services*

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

*R 6213      Tax Appraisal and Collection*

This code is used to classify fees, associated travel, and other related costs for the appraisal of property and the collection of taxes, including attorney fees directly related to the collection of taxes. This account is also to be used by the school district to record its pro rata share of the administrative cost of the Consolidated Taxing District. Delinquent tax collection fees that are charged as “costs” to the taxpayer and paid to an attorney are to be treated as a liability in account 2110, Accounts Payable, not as expenditure. This code is only to be used in the General Fund.

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

*R 6219      Professional Services*

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

**These professionals are required to be licensed or registered with the state.** Professional services are delivered by an independent contractor (individual, entity or firm) that offers its services to the public. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the school district. This includes all related expenditures/expenses covered by a professional services contract, if the contracted service is not detailed in Object Codes 6211 through 6213.

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| <p><b>Object 6219 Expenditures to INCLUDE:</b></p> <p>Professional services of these types:</p> <ul style="list-style-type: none"> <li>• Architecture</li> <li>• Landscape architecture</li> </ul> | <p><b>Object 6219 Expenditures to EXCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Any costs required to be capitalized as ancillary charges necessary to place the asset into service. (Object 6600 series)</li> <li>• Expenditures/expenses for professional</li> </ul> |
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| <ul style="list-style-type: none"> <li>• Land surveying</li> <li>• Medicine</li> <li>• Accounting, Certified Public Accounting</li> <li>• Financial Consultant</li> <li>• Optometry</li> <li>• Professional engineering</li> <li>• Licensed Real estate appraising</li> <li>• Professional nursing</li> <li>• Technology Consultant</li> </ul> | audit services. (Object 6212) |
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*R* 6222

*Student Tuition - Public Schools*

This code is used to classify expenditures/expenses for tuition if a school district is under contract with public schools to provide instructional services to students. This includes payments made to school districts under Section 29.201, TEC, Public Education Grant Program, and transfer students under Section 21.082 of the TEC where one school district transfers entire grades of students to another school district.

*R* 6223

*Student Tuition - Other than to Public Schools*

This code is used to classify expenditures/expenses for tuition if a school district is under contract with an institution of higher learning or with non-public schools to provide instructional services to students. This includes payments made to Juvenile Justice Alternative Education Programs (Function 95).

*R* 6229

*Tuition and Transfer Payments*

This code is used to classify expenditures/expenses for tuition and transfer payments not detailed above.

6235

*Region IV Media Services*

This code is used to classify expenditures made for media services rendered by the Region IV ESC. For PEIMS reporting, this account is converted to account code 6239.

6236

*Region IV Data Processing*

This code is used to classify expenditures for all electronic data processing services provided by the Region IV ESC. For PEIMS reporting, this account is converted to account code 6239.

*R* 6239

*Other Education Service Center Services*

This code is used to classify all contracted services provided by the education service center (Example: Region IV). (Includes fees assessed for providing the service.)

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| <b>Object 6239 Expenditures to INCLUDE:</b>  | <b>Object 6239 Expenditures to EXCLUDE:</b>   |
| <ul style="list-style-type: none"> <li>• Accounting services</li> <li>• Special education services</li> <li>• Career and technical education services</li> </ul> | <ul style="list-style-type: none"> <li>• Supplies, such as books, (which should be charged to the appropriate supply account) purchased under a purchasing agreement with an education service</li> </ul> |

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| <ul style="list-style-type: none"> <li>• Staff development</li> <li>• Curriculum development</li> <li>• Drug training</li> <li>• Grant writing services, etc. that the education service center provides to school districts</li> </ul> | center |
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6244 *Furniture, Computers & Equipment (Audio-Visual) (Maintenance and Repair)*  
This code is used to classify expenditures for the normal upkeep of furniture, equipment and computers – including telecommunications equipment. For PEIMS reporting, this account is converted to account code 6249.

6245 *Vehicles (Maintenance and Repair)*  
For vehicles, this includes expenditures/expenses for normal upkeep and contracted repair of vehicles, including buses, maintenance vehicles, driver education vehicles, and any other vehicles used by school district staff or students. For PEIMS reporting, this account is converted to account code 6249.

6246 *Buildings (Maintenance and Repair)*  
For buildings, this includes expenditures/expenses for normal upkeep of buildings. This includes contracted costs of maintenance for buildings including heating, ventilation, air conditioning, janitorial, and any related maintenance agreements. For PEIMS reporting, this account is converted to account code 6249.

6247 *Grounds (Maintenance and Repair)*  
For grounds, this includes expenditures/expenses for normal upkeep of grounds, landscaping and any related maintenance agreements. For PEIMS reporting, this account is converted to account code 6249.

R 6249 *Contracted Maintenance and Repair*  
This code is used to classify expenditures/expenses for normal contracted maintenance and repair of items. Services may be provided on an on-call basis or within the terms of a maintenance agreement.

| <b>Object 6249 Expenditures to INCLUDE:</b>  | <b>Object 6249 Expenditures to EXCLUDE:</b>   |
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| Normal contracted upkeep, repairs, maintenance and renovation of: <ul style="list-style-type: none"> <li>• Copiers</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> </ul> | <ul style="list-style-type: none"> <li>• Purchase of furniture, technology equipment, software, and capital outlay items (Object 6399 or 66XX)</li> <li>• Purchase of site licenses, single user software, etc. (Object 6325, or 6639)</li> </ul> |

- 6255 *Water, Wastewater Treatments & Sanitation*  
This code is used to classify expenditures/expenses for water, wastewater treatment, and sanitation (garbage disposal). For PEIMS reporting, this account is converted to account code 6259.
- 6256 *Telephone, Facsimile & Telecommunication*  
This code is used to classify expenditures/expenses for telephone services and telecommunication charges for cellular telephones, pagers, and modem line charges, and facsimile charges, etc. A district may code a cellular telephone or pager to the function of its user. For PEIMS reporting, this account is converted to account code 6259.
- 6257 *Electricity*  
These codes are used, at the option of the school district, to classify expenditures/expenses for electricity. For PEIMS reporting, this account is converted to account code 6259.
- 6258 *Gas & Other Heating & Cooling Fuels*  
These codes are used, at the option of the school district, to classify expenditures/expenses for natural gas, propane, coal and any other fuel used for the heating and cooling of buildings.
- R 6259 *Utilities*  
This code is used to classify expenditures/expenses for utilities, not detailed above.
- 6265 *Furniture, Computers & Other Telecommunication Equipment Rental*  
These codes are used, at the option of the school district, to classify expenditures/expenses for rentals under operating leases for furniture, computers, copy machines, telecommunications equipment and audio-visual equipment. For PEIMS reporting, this account is converted to account code 6269.
- 6267 *Vehicle Rental*  
These codes are used, at the option of the school district, to classify expenditures/expenses for rentals under operating leases for vehicles, including buses and charter buses. For PEIMS reporting, this account is converted to account code 6269.
- 6268 *Building & Land Rental*  
These codes are used, at the option of the school district, to classify expenditures/expenses for rentals under operating leases for land, buildings, space in buildings and grounds. For PEIMS reporting, this account is converted to account code 6269.
- R 6269 *Rentals - Other*  
This code is used to classify expenditures/expenses for other rentals - operating leases, not detailed above.

| <b>Object 6269 Expenditures to INCLUDE:</b>   | <b>Object 6269 Expenditures to EXCLUDE:</b>   |
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| <ul style="list-style-type: none"> <li>• Moonwalks</li> <li>• Carnival Activities</li> <li>• Rockwall Rentals</li> <li>• Fun-Day Rentals</li> </ul> | <ul style="list-style-type: none"> <li>• Purchase of furniture, technology equipment, software, and capital outlay items (Object 6399 or 66XX)</li> <li>• Purchase of site licenses, single user software, etc. (Object 6325, or 6639)</li> </ul> |

R 6291

*Consulting Services*

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

| <b>Object 6291 Expenditures to INCLUDE:</b>  | <b>Object 6291 Expenditures to EXCLUDE:</b>  |
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| <ul style="list-style-type: none"> <li>• Staff Development</li> <li>• Instructional Support</li> <li>• Special Education Services</li> <li>• Writing Academy</li> <li>• Loving Guidance</li> <li>• Developing Minds</li> </ul> | <ul style="list-style-type: none"> <li>• Professional services (Object 6219)</li> <li>• Education Service Center (Object 6239)</li> <li>• Normal contracted maintenance and repair of items (Object 6249)</li> <li>• Other miscellaneous services (Object 6299)</li> </ul> |

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

R 6299

*Miscellaneous Contracted Services*

This code is used to classify expenditures/expenses for miscellaneous contracted services not specified elsewhere.

| <b>Object 6299 Expenditures to INCLUDE:</b>  | <b>Object 6299 Expenditures to EXCLUDE:</b>  |
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| <ul style="list-style-type: none"> <li>• Fine Arts</li> <li>• Judges</li> <li>• Athletic Officials</li> <li>• DJ’s</li> <li>• Murals</li> <li>• Parent Training</li> <li>• After-School Enrichment</li> <li>• T- Shirt Screening – Personalized</li> <li>• Software Support</li> <li>• Other small dollar miscellaneous payment for service</li> </ul> | <ul style="list-style-type: none"> <li>• Professional services by Licensed persons (Object 6219)</li> <li>• Consulting Services (Object 6291)</li> </ul> |