6400 Other Operating Costs

This major classification is used to classify expenditures/expenses for items other than Payroll Costs, Professional and Contracted Services, Supplies and Materials, Debt Service and Capital Outlay that are necessary for the operation of the school district.

R 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 EDGAR regulations. Any travel reimbursed from state funds and federal funds that are received from the Texas Education Agency must comply with the general appropriations act.

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

R 6412   *Travel and Subsistence - Students*

This code is used to classify the cost of transportation (rental of non-District vans, buses and other vehicles), meals, participation fees, room, and other expenses associated with students traveling for school sponsored events. (Do not use Function 34)

R 6413   *Stipends - Non-Employees*

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.

R 6419   *Travel and Subsistence - Non-Employees*

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.

Object 6419 Expenditures to INCLUDE:	Object 6419 Expenditures to EXCLUDE:

• Travel for individuals not employed by the school district
 	
 • Travel expenses incurred while traveling to school district authorized activities, including transportation expenditures/expenses paid:
   – To parents
   – For Board member travel
   – For 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, in-service training, etc.
	• All expenditures/expenses paid for employee travel (Object 6411)
	
	 • All expenditures/expenses paid for student travel (Object 6412)

An 'R' beside the code denotes TEA reporting requirement.

Travel expenses must conform to IRS 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.

6425   *Property Insurance*
This account code is used to classify expenditures/expenses for property insurance. For PEIMS reporting, this account is converted to account code 6429.

6426   *Liability Insurance*
This account code is used to classify expenditures/expenses for liability insurance. For PEIMS reporting, this account is converted to account code 6429.

6427   *Bonding Expense*
This account code is used to classify bonding costs for police officers and Notary. For PEIMS reporting, this account is converted to account code 6429.

6428   *Athletic Insurance*
This account code is used to classify expenditures/expenses for athletic insurance. For PEIMS reporting, this account is converted to account code 6429.

R 6429   *Other Insurance*
This code is used to classify costs for insurance not detailed above.

R 6439   *Election Costs*
This code is used to classify expenditures/expenses to cover costs incurred in connection with elections, including election officials who are not school district employees, legal notices, etc.

R 6494   *Reclassified Transportation Expenditures/Expenses*
This code can be used as an option to identify expenditures/expenses for transportation costs other than those incurred for the purpose of transporting students to and from school. This includes transporting students from school to an off-campus activity, then back to school again.

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.

R 6495   *Membership Dues*
This code is used to identify expenditures/expenses 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 account 6411. Dues paid on behalf of an employee should be coded to that employee's function; dues paid on behalf of the district should be coded to Function 41.

6497   *Fees (only)*

This code is used to classify expenditures to cover costs of fees not associated with travel or staff development. For PEIMS reporting, this account is converted to account code 6499.

- movie license
- Raptor

6498   *Awards*

This code is used to classify expenditures to cover costs of awards. For PEIMS reporting, this account is converted to account code 6499.

R 6499   *Miscellaneous Operating Costs*

This code is used to classify expenditures/expenses for all other operating costs not detailed above.

Object 6499 Expenditures to INCLUDE:	Object 6499 Expenditures to EXCLUDE:
- Food/refreshments for school-related activities not to be resold - Graduation expenses - Newspaper advertisements	- All expenditures/expenses paid for membership dues (Object 6495) - All expenditures/expenses paid for fees not associated with travel (Object 6497) - All expenditures/expenses paid for awards (Object 6498)

An 'R' beside the code denotes TEA reporting requirement.