

Pasadena ISD

Financial Coding Guide

PISD Business & Financial Services Office

Updated May 2017

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Account Code Overview

Financial Accountability System Resource Guide

The primary resource on accounting and business operations for Texas public schools is the [Texas Education Agency \(TEA\) Financial Accountability System Resource Guide \(FASRG\)](#). This document is available under Links on the side tab menu of the Business & Financial Services web page or by clicking the link above.

Coding in Lawson Financial Software

The basic components of the FASRG account code remain the same with the Lawson Financial Software, but the sequence of the fields are reorganized. A Lawson account code consists of 18 digits with an optional 3-digit sub-object code. Below is a sample of the Lawson account code.

XXX	XX	XXX	XXX	XXX	XXXX	XXX
Fund	<u>Function Organization</u>			<u>Program</u>	<u>Responsibility</u>	Object
				(Accounting Unit)		Sub-Obj

Examples

199	11	150	011	150	6299	000
461	36	150	099	150	6497	000

When viewing reports in Lawson, you will see account codes structured as below with a period separating each section:

199.11.150.011.150.6299.000

461.36.150.099.150.6497.000

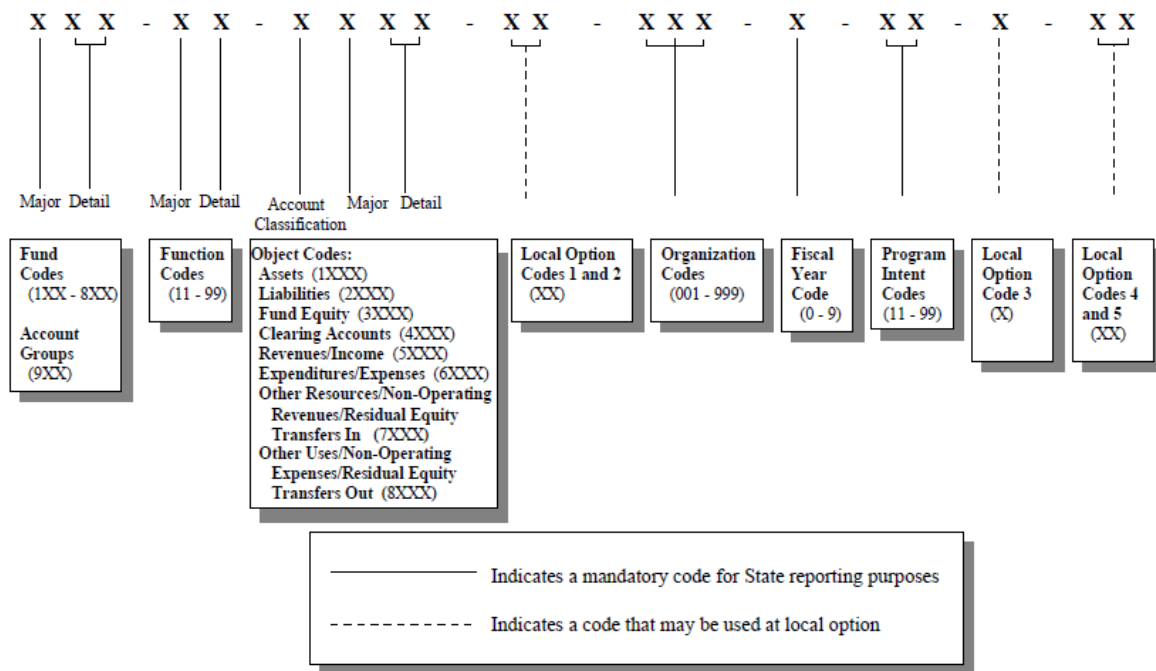
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Texas Education Agency (TEA) Reporting Overview

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 (GAAP).

The code structure required for TEA reporting is as follows:

The Code Structure



The following pages contain detailed information to assist you with the appropriate use of account codes in accordance with TEA and local guidelines.

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Fund Overview

The fund is also known as Company in Lawson. These codes represent the legal source of the funds. A public body creates a fund through an official act. 199=Local Maintenance Funds (created through the adoption of a budget), 6XX=Construction Fund (created when voters pass a bond issue). The *R* by a fund indicates that the fund is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report).

Fund	Description
199 R	General Fund
206 R	ESEA, Title X, Part C - Education for Homeless Children and Youth
211 R	ESEA Title I, Part A – Improving Basic Programs/Priority and Focus School Grant
212 R	ESEA Title I, Part C - Education of Migratory Children
224 R	IDEA-Part B Formula
225 R	IDEA-Part B Preschool
240 R	National School Breakfast and Lunch Program
242 R	Summer Feeding Program, Texas Department of Agriculture
244 R	Career and Technical – Basic Grant
255 R	ESEA Title II, Part A – Teacher and Principal Training and Recruiting
263 R	Title III, Part A English Language Acquisition and Language Enhancement
265 R	Title IV, Part B 21 st Century Learning Centers
289 R	School Climate Transformation/ Title VI PT A Summer School LEP
397 R	Advanced Placement Incentives
409 R	High School Completion and Success/Texas High School Project
410 R	State Textbook Fund
427	Juvenile Crisis Intervention Program
429 R	Higher Quality Pre-Kindergarten Grant/Read to Succeed/Laura Bush Found.
461 R	Campus Activity Fund
480	PISD Education Foundation Grants
490	Raise Your Hand Texas – Blended Learning
492	Early College
497	Mental Health America/Bridge Up Grant
498	Case Partnership Project
511	Debt Service Fund
637	Bond Series 2012A - \$67,360,000
638	Bond Series 2013
639	Bond Series 2015B Variable
640	Bond Series 2015A Fixed
690	Pay as You Go – Make Room
691	Pay as You Go – Bond 2004
692	Pay as You Go – Bond 2011
693	Pay as You Go – Bond 2014
753 R	Group Benefit Fund
770	Workers Compensation Fund
863	Payroll Clearing & Liability Funds
864	Operating Clearing Fund
865 R	Student/Club Activity - Agency Funds
901 R	General Capital Assets
902 R	Long-term Debt

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Fund Code Descriptions

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 fund's purpose can be established by the state or federal government as well as the school district. The *R* by a fund indicates that the fund is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report).

R 199 General Fund

This classification must be used to account for funds in which the local governing board designates. The local governing board has wide discretion in their use as provided by law. This fund usually includes transactions that are a result of revenues from local taxes, payments in lieu of taxes, foundation entitlements, State and County available and other Foundation School Program sources which are not identified on warrants for foundation entitlements.

R 206 ESEA, Title X, Part C – Education for the Homeless Children and Youth

This fund classification is to be used to account, on a project basis, for funds granted for a variety of staff development and supplemental services, including in-service training, counseling, psychological service and tutoring. McKinney-Vento Homeless Education Assistance Improvement.

R 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.

Note: This fund code is also used for ESEA Title I – Priority Focus and School Grant.

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

This fund classification is to be used to account, on a project basis, for funds granted for programs benefiting children of migrant agriculture or agriculture-related workers and children of migrant fishermen.

R 224 IDEA - Part B, Formula

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

R 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.

R 240 National School Breakfast and Lunch Program (Food Service)

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

- User fees are charged to supplement the National School Lunch Program (NSLP) reimbursement -- i.e., students are charged for meals.

- The General Fund subsidizes the Food Service Fund for all amounts required in excess of the NSLP reimbursements and user fees.
- The school district does not intend for the Food Service Fund to be self-sustaining.

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

- R 242 Summer Feeding Program, Texas Department of Agriculture (Food Service)*
This fund classification is to be used to account, on a project basis, for funds received from the Texas Department of Agriculture that are awarded for meals provided to the community based on the average number of daily participants. This fund should be used regardless of whether a school district's National School Breakfast and Lunch Program is accounted for in the General Fund, a Special Revenue Fund or an Enterprise Fund.
- R 244 Career and Technical - Basic Grant*
This fund classification is to be used to account, on a project basis, for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas. Carl Perkins Vocational Education Grant.
- R 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.
- R 263 Title III, Part A - English Language Acquisition and Language Enhancement*
This fund classification is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards.

Note: This fund code is also used for ESEA Title III, Part A - Immigrant.
- R 265 Title IV, Part B - 21st Century Community Learning Centers*
This fund classification is to be used to account, on a project basis, for funds granted to provide opportunities for communities to establish or expand activities in community learning centers that provide opportunities for academic enrichment and additional services to students and literary and related educational development for families of students.
- R 289 School Climate Transformation/ Title VI Part A Summer School LEP - Federally Funded Special Revenue Funds*
This fund classification is to be used to account, on a project basis, for federally funded special revenue funds that have not been specified above. Any locally defined codes that are used at the local option are to be converted to Fund 289 for PEIMS reporting.

<i>R 397</i>	<i>Advanced Placement Incentives</i> 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.
<i>R 409</i>	<i>High School Completion and Success/Texas High School Project</i> This fund classification is to be used to account, on a project basis, for funds granted for schools to implement programs to support the improvement of high school graduation rates and post-secondary readiness.
<i>R 410</i>	<i>State Textbook Fund</i> This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the textbook allotment.
<i>427</i>	<i>Juvenile Intervention Initiative</i> This fund classification is to be used to account, on a project basis, for funds that are received from the state that are not listed elsewhere.
<i>R 429</i>	<i>Higher Quality Pre-Kindergarten Grant/Read to Succeed/Laura Bush Foundation</i> State funded special revenue funds not listed above are to be accounted for in this fund.
<i>R 461</i>	<i>Campus Activity Funds</i> This fund classification is used for student raised funds such as athletic teams and campus activity groups. These funds are held in trust by campus administration but are subject to recall by the Board of Trustees. These funds carry over from year to year. These funds may only be spent on campus activities or supplies. All District purchasing guidelines and bid laws must be adhered to when making expenditures with these funds. (See Fund 865 for Student Club/Activity Funds)
<i>480</i>	<i>PISD Education Foundation Grants</i> This fund classification is used, at the option of the school district, to classify locally funded special revenue funds such as grants by corporations to specific campuses not defined elsewhere.
<i>490</i>	<i>Raise Your Hand Texas – Blended Learning</i> This fund classification is used, at the option of the school district, to classify locally funded special revenue funds such as grants by corporations to specific campuses not defined elsewhere.
<i>492</i>	<i>Early College</i> This fund classification is used, at the option of the school district, to classify locally funded special revenue funds such as grants by corporations to specific campuses not defined elsewhere.
<i>497</i>	<i>Mental Health America/Bridge Up Grant</i> This fund classification is used, at the option of the school district, to classify locally funded special revenue funds such as grants by corporations to specific campuses not defined elsewhere.
<i>498</i>	<i>CASE Partnership Project</i> This fund classification is used, at the option of the school district, to classify locally funded special revenue funds such as grants by corporations to specific campuses not defined elsewhere.

511	<i>Debt Service Funds</i>	This fund classification is used, at the option of the school district, to account for specific debt services.
637	<i>Bond Series 2012A - \$67,360,000</i>	This fund classification is used, at the option of the school district, to classify capital projects on a project-by-project basis.
638	<i>Bond Series 2013</i>	This fund classification is used, at the option of the school district, to classify capital projects on a project-by-project basis.
639	<i>Bond Series 2015B Variable</i>	This fund classification is used, at the option of the school district, to classify capital projects on a project-by-project basis.
640	<i>Bond Series 2015A Fixed</i>	This fund classification is used, at the option of the school district, to classify capital projects on a project-by-project basis.
690	<i>Pay as You Go – Make Room</i>	This fund classification is used, at the option of the school district, to classify capital projects on a project-by-project basis.
691	<i>Pay as You Go – Bond 2004</i>	This fund classification is used, at the option of the school district, to classify capital projects on a project-by-project basis.
692	<i>Pay as You Go – Bond 2011</i>	This fund classification is used, at the option of the school district, to classify capital projects on a project-by-project basis.
693	<i>Pay as You Go – Bond 2014</i>	This fund classification is used, at the option of the school district, to classify capital projects on a project-by-project basis.
R 753	<i>Group Benefit Fund</i>	This fund classification is used to account for transactions related to self-insurance activities of the school district. School districts are to use distinct locally-defined numbers where necessary to maintain separate accountability for each self-insurance program.
770	<i>Worker's Compensation Fund</i>	This fund classification is used, at the option of the school district, to classify internal service funds not defined elsewhere.
863	<i>Payroll Clearing & Liability Funds</i>	This fund code is to be used for payroll clearing account activities; however, these activities must be eliminated for reporting purposes.
864	<i>Operating Clearing Funds</i>	This fund code is to be used for accounts payable clearing account activities; however, these activities must be eliminated for reporting purposes.

- R 865 Student/Club Activity Account – Agency Funds*
This fund classification is used for student raised funds such as clubs and organizations, held in trust by campus administration. Decisions on the use of club funds are the concern of the specific student groups and these decisions rest solely with the students as long as they do not conflict with Board Policy and/or legal regulations and guidelines. These funds are not subject to purchasing and bid laws unless the District requires it and may be carried over from year to year. Funds may be spent on student activities, supplies, or charitable donations.
- R 901 General Capital Assets*
This code is used to account under an accrual basis of accounting for general capital assets not recorded in the Proprietary Fund Types or fiduciary funds. This account code is for specific pieces of property such as equipment, land and building as well as all associated costs.
- R 902 Long-Term Debt*
This code is used to account for debts of a non-current nature under an accrual basis of accounting. Long-term debts of Proprietary Fund types and fiduciary funds are accounted for through those fund types and are not included in this account code.

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Function Code Overview

A function represents a general operational area in a school district and groups together related activities. Most school districts use all the functions in the process of educating students or organizing the resources to educate students. For example, 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. The *R* by a function indicates that the function is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report).

Function	Description
11 R	Instruction
12 R	Instructional Resources and Media Services
13 R	Curriculum Development and Instructional Staff Development
21 R	Instructional Leadership
23 R	School Administration
31 R	Guidance, Counseling and Evaluation Services
32 R	Social Work Services
33 R	Health Services
34 R	Student (Pupil) Transportation
35 R	Food Services
36 R	Co-curricular/Extracurricular Activities
41 R	General Administration
51 R	Facilities Maintenance and Operations
52 R	Security and Monitoring Services
53 R	Data Processing Services
61 R	Community Services
71 R	Debt Service
81 R	Facilities Acquisition and Construction
93 R	Payments to Fiscal Agent/Member Districts of Shared Service Arrangements
95 R	Payments to Juvenile Justice Alternative Education Programs
99 R	Other Intergovernmental Charges – Harris Co. Appraisal District

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Function Code Descriptions

R11

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 a 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.

Function 11 - Costs to Include:	Function 11 - Costs to EXCLUDE (with Correct Function):
<p>Salaries and related expenditures/ expenses associated with:</p> <ul style="list-style-type: none"> • Classroom teachers • Teacher aides • Classroom assistants • Graders • Staff working in the classroom on a dedicated basis • Adult basic education teachers • Substitute teachers including while instructional staff is attending in-service training or staff development • Teachers that deliver instruction by television, satellite, etc. • TI-IN services provided by education service centers • Classes taught to students by education service centers • Special education instructional services, including speech, health, occupational and physical therapy • After hours tutorial and enrichment • Upkeep and repairs to instructional materials and equipment in the classroom • Instruction in health • Field trips • Band instruments purchased by the school district or donated by band boosters or other groups • Tuition paid by the school district for students to attend college during the regular school day 	<p>Salaries and related expenditures/ expenses associated with:</p> <ul style="list-style-type: none"> • Curriculum development (Function 13) • Salaries or salary supplements related to department heads (Function 13), curriculum writers (Function 13), program directors (Function 21) • School leadership costs such as principals, assistant principals and their staffs (Function 23) • Salaries and expenditures/ expenses (including hardware/software maintenance) for PC networks that include student and general administrative software, license fees and serve multiple functions (Function 53) • Network managers for non-instructional computer networks (Function 53) • Management Information Services (MIS) directors (Function 53) • Salaries and expenditures/ expenses for webmaster (excluding costs attributable to instructional settings) (Function 53) • Salaries and expenditures/ expenses for technology network, data, or system security (excluding costs attributable to instructional settings) (Function 53) • Salaries and expenditures/ expenses for information technology developer, programmer, tester, or systems analyst (excluding costs attributable to instructional settings) (Function 53) • Supplies and services for upkeep and maintenance of buildings and grounds, including utilities (Function 51) • Tuition for students attending classes in another school district because the

<ul style="list-style-type: none"> • Tuition paid by the school district for students who attend classes in another school district which is not a part of a Public Education Grant or transfer of an entire grade. • Instructional computer networks, software, licensing fees, maintenance, supplies, staff and instructional computer lab teacher • Network manager for instructional networks • Stand alone or networked computers used by staff in this function • Webmaster in instructional setting • Technology coordinator for instructional networks • Testing materials for tests developed and administered by teachers • 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 • Instructional supplies including but not limited to classroom supplies, grade books, grade book software, report cards, student handbooks and related costs • Insurance for driver's education vehicles • Graduation expenditures/expenses • Pre/post-employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for instructional purposes, including driver education • Textbooks • Encyclopedias and other reference books in the classroom • Salaries of instructional staff while attending in-service training or staff development • Food purchases to instruct students on food preparation • School bus aides for special education 	<p>resident school district does not offer certain grade levels (Function 99)</p> <ul style="list-style-type: none"> • Testing materials for standardized tests (Function 31) • Band Uniforms (Function 36) • Insurance on band instruments (Function 51) • 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. (Function 36)
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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"> • Librarians • Library aides and assistants • Media or resource center personnel who work in an audiovisual center, television studio or related work-study areas • Salaries of library staff when attending in-service training or staff development • Substitute pay for library staff including while library staff are attending in-service training or staff development • Selecting, preparing, cataloging and circulating books and other printed materials • Planning the use of the library by students, teachers and other members of the instructional staff • Building individuals ability in their use of library books and materials • 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 • Planning, programming, writing and presenting educational programs or segments of programs by closed circuit or broadcast television • Studio crews that record educational programs or segments of programs by closed circuit or broadcast television, including those for TI-IN • Library books, films, video cassettes, CD/DVD disks, and other media that are maintained by a resource center or library 	<p>Salaries and related expenditures/ expenses associated with:</p> <ul style="list-style-type: none"> • Encyclopedias and other reference books in the classroom (Function 11) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Textbooks (Function 11) • Teaching supplies used in the classroom (Function 11) • 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. (Function 36) • Staff who conduct in-service training on the use of technology (Function 13) • Network manager for non-instructional networks (Function 53) • Technology coordinator for instructional networks (Function 11)

<ul style="list-style-type: none"> • Supplies for binding and repairing books or other media contained in the resource center • Upkeep and repairs to media, library and resource center materials and equipment • Media and Living Science services provided by an education service center • Library system software/license including stand-alone and networked computers and applications • Pre/post-employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for instructional resources and media purposes 	
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R.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 in-service 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.

Function 13 - Costs to INCLUDE:	Function 13 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Salaries or salary supplements related to curriculum writers • Staff that research and develop innovative, new or modified instruction • Fees for outside consultants conducting in-service training or staff development for instructional and instructional related staff • Staff who prepare and/or conduct in-service training or staff development for instructional and instructional related staff (includes instructional technology) • Curriculum coordinator (not responsible for supervising instructional staff) • Subject area or grade level department heads and related support staff • Assistant/Deputy Superintendent(s) for Curriculum • Travel and subsistence for instructional and instructional related staff to attend 	<ul style="list-style-type: none"> • Salaries of instructional staff when attending in-service training or staff development (Function 11 or 12, as applicable) • Substitute pay for instructional staff attending staff development or in-service training (Function 11) • Substitute pay for library staff attending staff development or in-service training (Function 12) • Assistant/Deputy Superintendent(s) for Instruction (Function 21) • Instructional supervisors (Function 21) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • In-service training or staff development for staff that are not classified in functions 11, 12 or 13 (use appropriate function)

<ul style="list-style-type: none"> • in-service or staff development meetings • Tuition and fees paid by the school for instructional staff to attend college for additional hours of credit • Supplies, materials and equipment for curriculum development or in-service training • Upkeep and repairs to equipment used for curriculum development or in-service training • Paid sabbatical leaves for instructional staff • Staff development or in-service training provided by an education service center • Stand-alone or networked computers used by staff in this function • Pre/post-employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for staff development or curriculum development purposes 	<ul style="list-style-type: none"> • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors, including costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36) • Technology coordinator for instructional networks (Function 11)
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R21

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.

Function 21 - Costs to INCLUDE:	Function 21 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Instructional supervisors • Special population or educational program coordinators or directors (Chapter 1, Special Education, Career and Technical Education, etc.) and related support staff • Upkeep and repairs to materials and equipment related to instructional leadership • Assistant/Deputy Superintendent(s) for Instruction • Pre/post-employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for instructional leadership purposes 	<ul style="list-style-type: none"> • Principals, assistant principals and related staff (Function 23) • Staff members who perform accounting, personnel, or other administrative functions (Function 41) • Staff members who perform Staff development and in-service training (Function 13) • Assistant/Deputy Superintendent(s) for Curriculum (Function 13) • Curriculum coordinator not responsible for supervising instructional staff (Function 13) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)

<ul style="list-style-type: none"> • In-service training or staff development for staff classified in this function • Stand alone or networked computers used by staff in this function 	<ul style="list-style-type: none"> • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors, including costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)
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R.23

School Administration

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

R.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 the students establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

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

Social Work Services

This function is used for expenditures/expenses that are directly and exclusively used for activities such as:

- Investigating and diagnosing student social needs arising out of the home, school or community
- Casework and group work services for the child, parent or both
- Interpreting the social needs of students for other staff members
- Promoting modification of the circumstances surrounding the individual student which are related to his or her social needs. (This includes referrals to and interaction with other governmental agencies.)

Function 32 - Costs to INCLUDE:	Function 32 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Truant/attendance officers • Personnel transferring migrant student records • Social workers • Assistant/Deputy Superintendent(s) for Social Services • Purchase of vehicles for social work services • Upkeep and repairs to materials and equipment related to social work services • Supplies for social work services • Pre/post-employment physicals or drug testing for personnel classified in this function • In-service training or staff development for staff classified in this function 	<ul style="list-style-type: none"> • Staff that record and compile student attendance -- e.g., attendance databases (Function 23) • Staff that record and compile superintendent's report on attendance (Function 41) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Parent education/involvement liaison or coordinator (Function 61) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors, including costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

Health Services

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

Function 33 - Costs to INCLUDE:	Function 33 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • 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 • Contracted medical services including doctor visits, dental visits, vision services and nursing services 	<ul style="list-style-type: none"> • Medical and health supplies to be used for athletics (Function 36, Program Intent Code 91) • Instruction in health (Function 11) • Speech, health, physical and occupational therapy to assist special education students in the learning process (Function 11)

<ul style="list-style-type: none"> • Staff and student inoculations • Medical and health supplies for the use of students to assist in health care • Medicaid administrative expenditures • Student physical health screening and referral • Upkeep and repairs to materials and equipment related to health services • Stand alone or networked computers used by staff in this function • Pre/post-employment physicals or drug testing for personnel classified in this function • Industrial nurses • Purchase of vehicles for health services • In-service training or staff development for staff classified in this function 	<ul style="list-style-type: none"> • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Pre/post-employment physicals or drug testing for personnel classified in other functions (charge to appropriate function) • Physical examinations for purposes of athletics (Function 36, Program Intent Code 91)
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R.34

Student (Pupil) Transportation

This function is used for expenditures/expenses that are incurred for transporting students to and from school. This includes transporting students immediately following the close of school and transporting students' home following afterschool activities such as tutoring.

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

<ul style="list-style-type: none"> • Pre/post-employment physicals or drug testing for personnel classified in this function • Initial purchase of school buses • In-service training or staff development for staff classified in this function 	
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R.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"> • Food service supervisors or directors and related staff • Cooks • Snack bar staff • Food purchases • Non-food purchases such as plates, silverware, napkins, etc. essential to providing food services to students • Commodities • Summer feeding program • Purchase of vehicles and other transportation costs for the purpose of transporting food from central locations to satellite locations • Purchase of food service equipment (Contact School Meals Programs at the Texas Department of Agriculture for clarification regarding equipment that is eligible under the food service program) • Stand alone or networked computers used by staff in this function • Pre/post-employment physicals or drug testing for personnel classified in this function • In-service training or staff development for staff classified in this function 	<ul style="list-style-type: none"> • Food purchases to instruct students on food preparation (Function 11) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Concession stands at athletic events (Function 36) • Snacks, food and drinks for resale in an activity fund (Function 36)

R.36

Co-Curricular - 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 Honor Society, etc.).

If the school district has activity funds, the 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.

Function 36 - Costs to INCLUDE:	Function 36 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Athletic salary supplements paid exclusively for coaching, directing or sponsoring extracurricular athletics, drill team, pep squad or cheerleaders (use Program Intent Code 91) • Athletic Directors/assistants and trainers (use Program Intent Code 91) • Expenditures/expenses for insurance to cover student injuries that take place while participating in athletics (use Program Intent Code 91) • Physical examinations for purposes of athletics (use Program Intent Code 91) • Medical and health supplies to be used for athletics (use Program Intent Code 91) • Athletic supplies and equipment, including, uniforms, etc. (use Program Intent Code 91) • Game officials (use Program Intent Code 91) • Travel for coaches, trainers, sponsors, and students including meals and lodging (use Program Intent Code 91) • Travel for band director, sponsors of debate, science competition, etc. and students including meals & lodging for student competition & extracurricular activities (use Program Intent Code 99) • Gatekeepers, timers, scorekeepers at athletic events (use Program Intent Code 91) • Additional costs associated with serving as band directors, sponsors for UIL speech, debate, science competition, 	<ul style="list-style-type: none"> • 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 (Function 11) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Property insurance for band uniforms, instruments and other equipment (Function 51) • Band instruments purchased by the school district or donated by band boosters or other groups (Function 11) • Security for co-curricular/ extracurricular events (Function 52) • Property insurance for athletic uniforms and equipment (Function 51)

<p>etc., class sponsors, student organization sponsors -- e.g., Future Farmers of America, National Honor Society, etc. including costs associated with additional days employed, reduction of class load, length of day, etc. (use Program Intent Code 99 or PIC 21 for Advanced Academics or student organizations sponsors)</p> <ul style="list-style-type: none"> • Band uniforms (use Program Intent Code 99) • Items (snacks, food, drinks, pencils, pens, paper, etc.) for resale in an activity fund (use Program Intent Code 99) • Costs for Concession stands at athletic events • Student organization trips -- e.g., FFA, National Honor Society • Pre/post-employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for co-curricular/extracurricular purposes 	
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R41

General Administration

This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall 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 41. 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 in 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"> • Expenditures/expenses for board of trustees, including travel, training and legal fees • Salary of chief officer of the school district -- e.g., superintendent while performing administrative duties directly related to the superintendency • Other salaries and expenditures/expenses related to the office of the superintendent 	<ul style="list-style-type: none"> • Building and property insurance (Function 51) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Salaries and expenditures/ expenses related to a warehouse operation (Function 51) • Salaries and expenditures/ expenses related to personal computer networks, minicomputers and mainframes that

<ul style="list-style-type: none"> • Salaries and expenditures/expenses related to budgeting, accounting and fiscal affairs, including payroll and internal auditing expenditures/expenses, property accounting (capital assets), inventory and purchasing • Salaries and expenditures/expenses related to human resources (personnel services) • Salaries and expenditures/expenses related to tax office services for the school district • Salaries and expenditures/expenses related to textbook custodial • Salaries and expenditures/expenses related to support services for aggregating attendance reports to superintendent's report • Salaries and/or other expenditures/expenses associated with legal and risk management issues, including analysis of tax value limitation agreements • Stand alone or networked computers used primarily by Function 41 personnel for administrative purposes • Salaries and expenditures/expenses associated with planning and research • Salaries and expenditures/expenses associated with community/public relations • Vehicles (including acquisition, maintenance and supplies) used for administrative personnel • Expenditures/expenses for bonding administrative personnel • Costs associated with records management • Insurance for administrative automobiles • Purchase of vehicles for administrative staff • Liability insurance for board of trustees and administrative personnel • Design of district improvement plan • Pre/post-employment physicals or drug testing for personnel classified in this function 	<p>include student and general administrative software and serve multiple functions (Function 53)</p> <ul style="list-style-type: none"> • Management Information Services (MIS) directors (Function 53) • Delinquent tax attorney fees (use liability object code account 2110, Accounts Payable) • Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property. (Function 99)
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<ul style="list-style-type: none"> • Fees, associated travel, and other related costs for the appraisal of property and the collection of taxes when no other governmental entities are involved • Amounts paid to other governmental entities such as county appraisal districts for costs related to the collection of taxes • Amounts paid for monitors or conservators or management teams required by TEA • In-service training or staff development for staff classified in this function 	
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*R*51

Facilities Maintenance and Operations

This function is used for expenditures/expenses for activities to keep the facilities 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 the physical facilities and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services.

Function 51 - Costs to INCLUDE:	Function 51 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Salaries and other expenditures/expenses for custodian services • Salaries and other expenditures/expenses for maintenance of buildings, grounds, and appliances • Salaries and other expenditures/expenses for property/casualty insurance • Supervisors, Directors, Assistant/ Deputy Superintendents for facilities maintenance and operation • Premiums for blanket casualty insurance for physical facilities, including food service operations • Property insurance for band instruments, uniforms and other equipment • Property insurance for athletic uniforms and other athletic equipment • Acquisition of supplies and contracted maintenance for vehicles used for facilities maintenance and operation, including food service operations • Utilities for the entire school district, including food service operations 	<ul style="list-style-type: none"> • Acquisition or purchase of land and/or buildings (Function 81) • Remodeling or construction of buildings (Function 81) • Major improvement to sites (Function 81) • Initial installation or extension of service systems or other equipment (Function 81) • Security and monitoring expenditures (Function 52)

<ul style="list-style-type: none"> • Salaries and expenditures/ expenses related to a warehouse operation • Stand alone or networked computers used by staff in this function • Pre/post-employment physicals or drug testing for personnel in this classification • Security systems that are part of a smoke detector system • Vehicles purchased for facilities maintenance and operation • In-service training or staff development for staff classified in this function 	
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R.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"> • Visitor monitoring system • Security guards • Hall monitors for security purposes • School bus security monitors • School crossing guards • Campus police • Security at school-sponsored events, including co-curricular/extracurricular events • Security vehicles for personnel assigned to this functional area • Supplies, equipment and contracted services for the safekeeping of students and staff, including metal detectors, drug dogs, surveillance devices, etc. • Stand alone or networked computers used by staff in this function • Pre/post-employment physicals or drug testing for personnel classified in this function • In-service training or staff development for staff classified in this function 	<ul style="list-style-type: none"> • Security systems that are part of a smoke detector system (Function 51) • Truant officers (Function 32) • Social workers (Function 32) • Parent education/involvement liaison or coordinator (Function 61) • School bus aides for special education (Function 11)

R.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.

Function 53 - Costs to INCLUDE:	Function 53 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Salaries and expenditures/ expenses (including hardware/ software maintenance) for PC networks that include student and general administrative software, license fees and serve multiple functions • Network managers for non-instructional computer networks • Salaries and expenditures/ expenses (including hardware/ software maintenance) for minicomputers that include student and general administrative software and serve multiple functions • Salaries and expenditures/ expenses (including hardware/ software development and maintenance) for mainframe computers that include student and general administrative software and serve multiple functions • Management Information Services (MIS) directors • Salaries and expenditures/ expenses for webmaster (excluding costs attributable to instructional settings) • Salaries and expenditures/ expenses for technology network, data, or system security (excluding costs attributable to instructional settings) • Salaries and expenditures/ expenses information technology developer, programmer, tester, or systems analyst (excluding costs attributable to instructional settings) • Purchase of vehicles for Data Processing Services 	<ul style="list-style-type: none"> • Stand alone or networked computers used by a specific functional area (Charge to appropriate function) • Instructional computer networks, software, licensing fees, maintenance, supplies, staff and instructional computer lab teacher (Function 11) • Instructional Technology Coordinator (Function 11) • Webmaster in instructional setting (Function 11) • Staff who prepare and/or conduct in-service training or staff development for instructional and instructional related staff (Function 13) • Library system software/license including stand-alone and networked applications (Function 12) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)

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

<ul style="list-style-type: none"> • Pre/post-employment physicals or drug testing for personnel classified in this function 	
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R 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.

Function 71 - Costs to INCLUDE:	Function 71 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Bond principal • Interest on bonds • Capital lease principal • Capital lease purchase interest • Principal on long-term debt • Interest on long-term debt • Interest on short term notes • Principal on school bus loans (that exceed one year in duration) • Interest on school bus loans 	<ul style="list-style-type: none"> • 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) • Acquisition or purchase of land and/or buildings financed with debt (Function 81)

R 81

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

R 93***Payments to Fiscal Agent/Member Districts of Shared Services Arrangements***

This function code 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.

Function 93 - Costs to INCLUDE:	Function 93 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Payments from member districts to fiscal agents of shared services arrangements, where fiscal agent will expend funds on behalf of member districts (Use Expenditure Object Code 6492) • Payments from fiscal agents to member districts of shared services arrangements, where member districts will expend funds (Use Expenditure Object Code 6493) 	<ul style="list-style-type: none"> • No other expenditures are allowed in this function

R 95***Payments to Juvenile Justice Alternative Education Programs***

This function code 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 used to account for payments to other governmental entities in connection with students that are placed in discretionary or mandatory JJAEP settings.

Function 95 - Costs to INCLUDE:	Function 95 - Costs to EXCLUDE (with Correct Function):
<ul style="list-style-type: none"> • Payments to a Juvenile Justice Alternative Education Program (Use Expenditure Object Code 6223) 	<ul style="list-style-type: none"> • No other expenditures are allowed in this function

R 99***Other Governmental Charges (Harris Co. Appraisal District)***

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"> • 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) • Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property (Use Expenditure Object Code 6213) 	<ul style="list-style-type: none"> • Tuition paid by the school district for students to attend college during the regular school day (Function 11) • 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 (Function 11) • Fees, associated travel, and other related costs for the appraisal of property and the collection of taxes

	when no other governmental entities are involved (Function 41)
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Organization Overview

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 to a set of students, and (2) an administrative or other organization unit which is a group of people who perform a specific responsibility as those in the superintendent's office, the school board or those who perform the business function for the school district.

This code usually indicates the ultimate beneficiary of the expenditure. (e.g. If the Title 1 grant administrator authorizes funds to be spent for the benefit of the students on campus 126, the expenditure will indicate an organization code of 126, not the Title 1 grant administrator's organization code.)

Accurate use of organization codes is essential for payroll under function 11, Instruction. School districts are to use organization codes in all functions when a cost is *clearly attributable* to a specific organization.

Org	Campus
	High Schools
001	Pasadena High School
002	Sam Rayburn High School
003	South Houston High School
004	J. Frank Dobie High School
007	Tegeler Career Center
010	Community Education Partnership High School
012	The Brown School (J.J.A.E.P.) /Excel Academy
013	Pasadena Memorial High School
014	Summit - High School
016	Kirk Lewis Career & Technical High School
018	J. Frank Dobie 9 th Grade Center
039	Community School
	Intermediate Schools
041	Beverly Hills Intermediate
042	Jackson Intermediate
043	Park View Intermediate
044	Queens Intermediate
045	San Jacinto Intermediate
046	South Houston Intermediate
047	Southmore Intermediate
048	V.W. Miller Intermediate
049	George A. Thompson Intermediate
050	Challenger School
051	Elmer G. Bondy Intermediate
052	Highpoint Intermediate
053	Tegeler Career Center
054	Community Education Partnerships Intermediate
055	The Summit (Intermediate)
	Elementary Schools
101	William B. Bailey Elementary
102	Harley W. Fisher Elementary
103	A.B. Freeman Elementary
104	Gardens Elementary
105	Charles L. Garfield Elementary

106	Genoa Elementary
107	Golden Acres Elementary
108	Pearl Hall Elementary
109	Charles D. Jessup Elementary
110	Kruse Elementary
111	B. F. Meador Elementary
112	J.D. Parks Elementary
113	Pomeroy Elementary
114	Red Bluff Elementary
115	Richey Elementary
116	L. F. Smith Elementary
117	Mae Smythe Elementary
118	South Houston Elementary
119	South Shaver Elementary
120	Williams Elementary
122	W.C. McMasters Elementary
123	James E. Stuchbery Elementary
124	Atkinson Elementary
125	Theo Jensen Elementary
126	John H. Burnett Elementary
127	Robert Bevis Frazier Elementary
128	Carroll Teague Elementary
129	Richard Moore Elementary
130	Adella Young Elementary
131	Genevieve Sparks Elementary
132	Harvey Turner Elementary
133	Felix H. Morales Elementary
134	Walter C. Matthys Elementary
137	Laura Bush Elementary
138	South Belt Elementary
148	Thomas Hancock Elementary
Middle Schools	
135	Billie and Kathleen Morris Middle School
136	Lorenzo De Zavala Middle School
139	Carter Lomax Middle School
140	Dr. Dixie Melillo Middle School
141	Earnesteen Milstead Middle School
142	Rick Schneider Middle School
143	Bobby Shaw Middle School
144	Lonnie B. Keller Middle School
145	Marshall Kendrick Middle School
146	Nelda R. Sullivan Middle School
147	Fred Roberts Middle School
Alternative Sites	
151	Homebound
195	Fisher Guidance Center
196	Burnett Guidance Center
197	Guidance Center
699	Summer School
District Administrative Codes	

701	Superintendent
702	Board of Trustees
703	Tax Assessor/Collector
705	General Council to the Superintendent
720	Internal Audit
726	Printing & Publications
727	Executive Director of Business/Budget
728	Associate Superintendent for Finance
729	Director of Purchasing
730	Director of Accounting
731	Director of Research and Evaluation
732	Office of Alumni Development
733	Associate Superintendent of Human Resources
734	Director of Student Services
735	Associate Superintendent of Leadership & Instructional Support
736	Associate Superintendent of Administrative Services/Compliance Monitoring
738	Associate Superintendent of Administrative Services
739	Coordinator of Workers Compensation
740	Director of School/Community Relations
741	Administration Building
742	Executive Director of Grants
743	Media Services
750	Chief Technology Officer
803	Textbooks
808	Courtesy Committee
809	Workers Compensation
815	Warehouse
817	Technical Services
818	Chief of Police
821	Library Services
822	Textbook
823	Deputy Superintendent of Academic Achievement
824	Associate Superintendent of Special Programs
825	Associate Superintendent of Leadership & Instructional Support
827	Executive Director of Instructional Technology
828	Executive Director of Instructional Technology - Virtual School
829	Executive Director of Grants
831	Associate Superintendent for Projects, Planning, and Communications
832	Director of Fine Arts
833	Director of Athletics
834	Curriculum & Instruction
835	Associate Superintendent for Campus Development
836	Associate Superintendent for Campus Development
837	Associate Superintendent for Campus Development
838	Associate Superintendent for Campus Development
839	AYP/SEC Coordinator
842	Executive Director of Special Education
847	Utilities
848	Associate Superintendent of Administrative Services
849	Health & Wellness Specialist

850	Associate Superintendent for Facilities & Construction
851	Director of Maintenance
852	Custodial Operations
853	Director of Transportation
854	Director of Child Nutrition Services
855	Custodial Operations Admin.
856	Child Nutrition Test Kitchen
857	Director of Building & Grounds
858	Laundry
882	Alternative Teacher Certification
883	Executive Director for Curriculum & Instruction
890	UH-CLC Teacher Center
894	1991-94 TAESMT Grant
895	ATCP Outside District
897	PISD Scholarship Fund
898	Administration Building
899	District Wide
919	Director of Career and Technology
964	Pre-kindergarten Center
998	Unallocated Organization
999	Undistributed Organization Unit

Program Intent Code Overview

These codes are used to account for the cost of instruction and other services that are directed toward a 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.

Program Intent Code	Program Title
011 R	Basic Educational Services
021 R	Gifted/Talented (GT)
022 R	Career and Technical (CT)
023 R	Services to Students with Disabilities (Special Education)
024 R	Accelerated Education (State Comp Ed)
025 R	Bilingual Education and Special Language Programs
026 R	Non-Disciplinary Alternative Education Programs – AEP Services
028 R	Disciplinary Alternative Education Programs – DAEP Basic Services
030 R	Title 1, Part A, School-wide Activities Related to State Compensatory Education (SCE) (INFORMATIONAL ONLY, DO NOT USE)
031 R	High School Allotment (HSA)
032 R	Prekindergarten (Pre-K)
033 R	Prekindergarten (Pre-K) – Special Education
034 R	Prekindergarten (Pre-K) – Compensatory Education
035 R	Prekindergarten (Pre-K) – Bilingual Education
091 R	Athletics and Related Activities
099 R	Undistributed

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Program Intent Code Descriptions

R.011

Basic Educational Services

The costs incurred to provide the basic services for education/instruction to students in grades PK-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 include the costs to evaluate, place, and provide educational services to students in honors, college preparatory and advanced placement courses.

Program Intent Code 011 Costs to INCLUDE:	Program Intent Code 011 Costs to EXCLUDE (with Correct PIC):
<ul style="list-style-type: none"> • Basic services for education/ instruction (PK-12) prescribed by Texas law, including: • Regular education program for limited English proficiency students • PK funded from basic education allotment during one-half of full-day program • District/campus improvement plan • Honors, college preparatory courses • Advanced placement courses not designated as part of a gifted and talented program • Adult basic and secondary education services • Section 504 students • Physical education (P.E.) classes when athletic activities take place, but P.E. or P.E. equivalent credit is issued • Foreign language courses • TEKS for foundation curriculum and electives in enrichment curriculum as needed for high school graduation • Day Care Cost • In School Suspension Program • Parenting Classes • Services for an elective alternative education program for students not at risk of dropping out of school • Summer camps, summer school, field trips or other summer enrichment programs for basic education • Quasi – Vocational classes in Middle school and junior high 	<ul style="list-style-type: none"> • Gifted and talented services (PIC 021) • Advanced placement services designated as part of a gifted and talented program (PIC 021) • 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) (PIC 099) • 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.) (PIC 091) • Basic services for Disciplinary Alternative Education Programs (DAEPs) (PIC 028) • Services for Non-Disciplinary Alternative Education Programs that do not represent costs for providing services to students at risk of dropping out of school (PIC 031) • Costs for non-disciplinary alternative education programs (PIC 026) • Alternative Education Programs (AEP) costs (Basic and Supplemental) • SCE costs incurred in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 030) • SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 024) • Title I, Part A Services

<ul style="list-style-type: none"> • Career and Technical courses that do not meet the state guidelines 	
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R.021

Gifted and Talented (GT)

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.

Program Intent Code 021 Costs to INCLUDE:	Program Intent Code 021 Costs to EXCLUDE (with Correct PIC):
<ul style="list-style-type: none"> • Gifted and talented programs/services • Advanced placement courses designated as part of a gifted and talented program 	<ul style="list-style-type: none"> • Honors, college preparatory courses (PIC 011) • Advanced placement courses not designated as part of a gifted and talented program (PIC 011) • Summer camps, summer schools, field trips or other summer enrichment programs (PIC 011) • All Disciplinary Alternative Education Programs (DAEP) related cost (PIC 028)

R.022

Career and Technical (CT)

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.

Program Intent Code 022 Costs to INCLUDE:	Program Intent Code 022 Costs to EXCLUDE (with Correct PIC):
<ul style="list-style-type: none"> • Career and Technical for Handicapped (VEH) • Employment preparation services • Apprenticeship and job training activities • Career and tech. courses (grades 9-12 and VEH for grades 7 - 8) • Career and Technical Supervisor or Director • Career and Technical Counselors • Programs which follow the State Plan for Career and Technical Education 	<ul style="list-style-type: none"> • Vocational adjustment classes - VAC (PIC 023) • Quasi - Vocational classes in Middle School and Junior High (PIC 011) • Career and Technical courses that do not meet the state guidelines (PIC 011) • All Disciplinary Alternative Education Programs (DAEP) related cost (PIC 028)

R.023

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 Educational Plans (IEP) approved by Admission, Review and Dismissal (ARD) committees. These plans are based on students' disabilities and/or learning needs.

Program Intent Code 023 Costs to INCLUDE:	Program Intent Code 023 Costs to EXCLUDE (with Correct PIC):
<ul style="list-style-type: none"> Students who are served in the special education program under identified instructional settings such as: <ul style="list-style-type: none"> Homebound Hospital class Speech therapy Resource room “Self-contained, mild, moderate or severe” classroom Off home campus setting (multidistrict, community class and self-contained separate campus) Residential Care and treatment facility Residential facility Nonpublic contract Vocational adjustment class (VAC) Mainstream (support for students in inclusive setting) Students with identified disabilities under the Individuals with Disabilities Education Act and TEC Special Education directors, coordinators or supervisors State funded special education extended year program Services to preschool students with disabilities (ages below 5) 	<ul style="list-style-type: none"> Services to Section 504 students (PIC 011) Career and Technical for Handicapped (VEH) (PIC 022) Regular education services in the basic educational program, including the salaries of regular education personnel (PIC 011) All Disciplinary Alternative Education Programs (DAEP) related cost (PIC 028)

R.024

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.

Foundation School Program (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.

Program Intent Code 024 Costs to INCLUDE:	Program Intent Code 024 Costs to EXCLUDE (with Correct PIC):
<ul style="list-style-type: none"> Supplemental costs to the Regular Education Program for additional instructional programs and instructional related services specifically designed to 	<ul style="list-style-type: none"> Basic services (PIC 011) Services for non-disciplinary alternative education programs (PIC 026)

<p>benefit students at risk of dropping out of school, as defined by Section 29.081, Texas Education Code</p> <ul style="list-style-type: none"> • Intensive instructional programs • State Compensatory Education (SCE) supplemental instructional activities for students at risk of dropping out of school • Concentrated instructional staff resources • Reduction of class size • Teacher assistants • 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 • Extension of the instructional day, week and/or year • Implementation of individual and small group tutorials • Purchase of specialized computer – assisted instruction • Purchase of specialized instructional supplies and materials • Specialized instructional equipment • TAKS remediation • Dropout recovery/dropout intervention services at high school/middle school campuses/centers • School Reform programs • Individualized instruction programs • Summer/intersession programs • Local programs to "close the gap" • Visiting teachers • Improvements and enhancements to programs for limited English proficiency (LEP) students • Mentorship programs • Residential placement programs • Costs for modified curriculum for instructional services provided to migrant students • Costs incurred to provide supplemental services in support of Title I, Part A 	<ul style="list-style-type: none"> • Services for disciplinary alternative education programs (PIC 028) • SCE costs incurred to provide services in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 030) • Day care cost (PIC 011) • In school suspension program (PIC 011) • Parenting classes (PIC 011)
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<ul style="list-style-type: none"> • Supplemental instructional services in support of a Title I, Part A Targeted Assistance Program • Cost 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 • Mentoring services program for students at risk of dropping out of school • Cost of a 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 meet the criteria in Section 29.081(d) or (g) • An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) 	
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R 025

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 and special assistance to increase cognitive academic language proficiencies in English.

Program Intent Code 025 Costs to INCLUDE:	Program Intent Code 025 Costs to EXCLUDE (with Correct PIC):
<ul style="list-style-type: none"> • Services intended to make students proficient in English • Provision of a bilingual program • Provision of ESL instruction • Instruction in primary language • Increase in cognitive academic language proficiencies • Bilingual services to immigrant students • Program and student evaluation • Instructional materials and equipment • Staff development • Supplemental staff expenses • Salary supplements for teachers • Supplies required for quality instruction and smaller class size 	<ul style="list-style-type: none"> • Foreign language courses (PIC 011) • All DAEP related cost (PIC 028) • Full salary of bilingual/ESL instructors (PIC 011)

R.026***Non-Disciplinary Alternative Education Programs - AEP Services***

All costs incurred services to students who are separated from the regular classroom to a non-disciplinary alternative education program and are at risk of dropping out of school. Services must be described in the campus improvement plan.

Program Intent Code 026 Costs to INCLUDE:	Program Intent Code 026 Costs to EXCLUDE (with Correct PIC):
<ul style="list-style-type: none"> Costs for non-disciplinary alternative education program A program specifically designed to serve students at risk of dropping out of school, as defined by TEC, Section 29.081 English language arts, mathematics, science, history, and self-discipline Educational and behavioral needs Supervision Counseling Parental involvement Security Mentoring services program for students at risk of dropping out of school Cost of a 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 meet the criteria in Section 29.081(d) or (g) An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) 	<ul style="list-style-type: none"> 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 (PIC 030) Costs incurred to provide supplemental services in support of Title I, Part A targeted assistance program (PIC 024) Services under Title I, Part A (PIC 030) Services for an elective alternative education program for students not at risk of dropping out of school (PIC 011) Day Care Cost (PIC 011) In School Suspension Program (PIC 011) Parenting Classes (PIC 011)

R.028***Disciplinary Alternative Education Programs - DAEP Basic Services***

All costs incurred to provide the base line program (non-supplemental) services to students who are separated from the regular classroom to a disciplinary alternative education program. Services must be described in the campus improvement plan.

Program Intent Code 028 Costs to INCLUDE:	Program Intent Code 028 Costs to EXCLUDE (with Correct PIC):
<ul style="list-style-type: none"> Basic services for Disciplinary Alternative Education Programs (DAEP) English language arts, mathematics, science, history, and self-discipline Educational and behavioral needs 	<ul style="list-style-type: none"> Non-Disciplinary AEPs (Basic and supplemental costs (PIC 026) Supplemental costs for disciplinary alternative education program services (PIC 029)

<ul style="list-style-type: none"> • Supervision • Counseling • Parental involvement • Security • Mentoring services program for students at risk of dropping out of school • Cost of a 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 meet the criteria in Section 29.081(d) or (g) • An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) 	<ul style="list-style-type: none"> • SCE costs incurred in support of Title I, Part A school-wide campuses with 40% or greater educationally disadvantaged students (PIC 030) • SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program (PIC 024) • Services under Title I, Part A (PIC 030) • Day Care Cost (PIC 11) • In School Suspension Program (PIC 011) • Parenting Classes (PIC 011)
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R 029

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.

Program Intent Code 029 Costs to INCLUDE:	Program Intent Code 028 Costs to EXCLUDE (with Correct PIC):
<ul style="list-style-type: none"> • English language arts, mathematics, science, history, and self-discipline • Educational and behavioral needs • Supervision • Counseling • Parental involvement • Security • Mentoring services program for students at risk of dropping out of school • Cost of a 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 meet the criteria in Section 29.081(d) or (g) • An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) 	<ul style="list-style-type: none"> • Basic services for DAEPs (PIC 28) • Non-Disciplinary AEPs (Basic and supplemental costs (PIC 026) • SCE costs incurred in support of Title I, Part A school-wide campuses with 40% or greater educationally disadvantaged students (PIC 030) • SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program (PIC 024) • Services under Title I, Part A (PIC 030) • Day Care Cost (PIC 11) • In School Suspension Program (PIC 011) • Parenting Classes (PIC 011)

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 SCE costs incurred to supplement federal awards for use on Title I, Part A school-wide campuses with at least 40% educationally disadvantaged students (including fund code 211) in the amount of the SCE allotment used to supplement federal awards. This program intent code is also used in the Special Revenue Fund for fiscal budgets approved in notice of grant awards (NOGA) for school-wide federal projects benefiting Title I, Part A school-wide campuses with at least 40% educationally disadvantaged students.

State law provides flexibility with the use of SCE funds on Title I, Part A campuses at which at least 40% of the students are educationally disadvantaged. SCE funds used to support a Title I, Part A program must be part of the campus budget and all SCE expenditures must be tracked back to the SCE fund code, and all generally accepted accounting principles must be followed. As with Title I funds, SCE funds used to upgrade the educational program must also meet the same guidelines required of NCLB in that SCE funds may only be used to incorporate instructional strategies that scientifically-based research has shown are effective with teaching low-achieving students.

SCE funds may be used on a Title I, Part A school-wide campus to upgrade the educational program where the actual poverty percentage of the campus is 40% or greater as long as the SCE funds allocated to the campus are supplemental to the costs of the regular education program. To determine a campus' poverty percentage, school districts will use the same auditable poverty data used for Title I, Part A for identifying Title I campuses in the NCLB Consolidated Application for Federal Funding, located on the Title I Campus Selection Schedule. The use of these funds must be described and evaluated in the school-wide campus improvement plan.

Although activities conducted with SCE funds may be used to support the Title I program, the campus must continue to receive its fair share of state and local funds for conducting the regular education program, and the intent and purpose of the SCE Program must still be met.

Program Intent Code 030 Costs to INCLUDE:	Program Intent Code 030 Costs to EXCLUDE (with Correct PIC):
<ul style="list-style-type: none"> • SEC costs incurred to provide services in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students • A comprehensive needs assessment of the entire school, including the needs of any migratory children in attendance; identify gaps between the status of the school and its vision of where it wants to be, relative to key indicators or focus areas. • Data obtained from the needs assessment provide the foundation for the goals of the comprehensive school-wide plan. 	<ul style="list-style-type: none"> • Basic and supplemental services at Non-Disciplinary Alternative Education Programs (AEPs) (PIC 026) and Disciplinary Alternative Education Programs (DAEPs) (PIC 028) • SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program (PIC 024) • Day Care Cost (PIC 011) • In School Suspension Program (PIC 011) • Parenting Classes (PIC 011)

<ul style="list-style-type: none"> • School-wide reform strategies that provide opportunities for all children to meet the state's academic standards, particularly low-achieving children; address how the school will determine if student needs have been met. • Instruction by highly qualified teachers (refer to the NCLB program Coordination web page for additional information: http://www.tea.state.tx.us/nclb/) • High quality and ongoing professional development for teachers, principals, and paraprofessionals, and if appropriate, pupil services personnel, parents, and other staff. • Strategies to attract high-quality highly qualified teachers. • Increased parental involvement activities. • Assistance for preschool children in the transition from early childhood programs such as Head Start, Even Start, Early Reading First, or a state-run preschool program, to local elementary school programs. • Inclusion of teachers in the decisions regarding the use of academic assessments in order to provide information on, and to improve, the achievement of individual students and the overall instructional program. • Provision of effective, timely additional assistance and activities to students who experience difficulty mastering the proficient or advanced levels of academic achievement standards. This shall include measures to ensure that students' difficulties are identified on a timely basis and provide sufficient information on which to base effective assistance. • Coordination and integration of federal, state, and local services and programs 	
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R.031

High School Allotment

This program intent code 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. If the district meets certain college readiness and completion rate standards, there are less restrictions on how the funds are spent.

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.

Program Intent Code 031 Costs to INCLUDE:	Program Intent Code 031 Costs to EXCLUDE (with Correct PIC):
<ul style="list-style-type: none"> Services for alternative education programs (non-disciplinary) that do not represent costs for providing services to students at risk of dropping out of school as defined under Section 29.081 TEC (PIC 31) 	

R 032 *Prekindergarten*
The costs incurred for prekindergarten programs designed to develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social skills.

R 033 *Prekindergarten – Special Education*
The costs incurred for prekindergarten special education programs designed to develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social skills.

R 034 *Prekindergarten – Compensatory Education*
The costs incurred for prekindergarten compensatory education programs designed to develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social skills.

R 035 *Prekindergarten – Bilingual Education*
The costs incurred for prekindergarten bilingual education programs designed to develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social skills.

R 091 *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 091 Costs to INCLUDE:	Program Intent Code 091 Costs to EXCLUDE (with Correct PIC):
<ul style="list-style-type: none"> 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.) 	<ul style="list-style-type: none"> 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) (PIC 099)

Undistributed

All charges which are not readily distributed to program intent codes are classified here. Program intent code 099 may be used when recording substitute teachers and on-behalf teacher retirement payments in all function codes. This code may be used for costs not clearly attributable to specific program intent.

Program Intent Code 099 Costs to INCLUDE:	Program Intent Code 099 Costs to EXCLUDE (with Correct PIC):
<ul style="list-style-type: none"> • Substitute teachers (if not allocated to specific PICs) • Teacher retirement on-behalf payment (if not allocated to specific PICs) • 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) 	<ul style="list-style-type: none"> • 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.) (PIC 091)

Responsibility Overview

Locally assigned code to indicate who is responsible for the management of the accounts. In PISD, this code will generally be the same as the organization code. Exceptions include payroll accounts controlled by the central office (000); and some Music (832), Athletics (833), and Vocational (919) budgets that are managed by those respective Directors.

Code	Budget Manager	Area of Responsibility
000		Human Resources & Payroll
001	Joe Saavedra	Pasadena High School
002	Robert Stock	Sam Rayburn High School
003	Andrea Wenke	South Houston High School
004	Franklin Moses	J. Frank Dobie High School
007	Jean Cain	Tegeler Career Center
009		Alternative Education
010		Community Education Partnerships (CEP)
011		School for Accelerated Learning
012	Steve Fullen	The Brown School (JJAEP)/Excel Academy
013	Jeremy Richardson	Pasadena Memorial High School
014	Robert DeWolfe	Summit - High School
015		APEX Alternative Education Program
016	Steve Fleming	Kirk Lewis Career & Technical High School
018		J. Frank Dobie 9 th Grade Center
039	Tom Swan	Community Evening School
041	Stacey Barber	Beverly Hills Intermediate
042	Paula Sword	Jackson Intermediate
043	Rob Hasson, Jr.	Park View Intermediate
044	Troy Jones	Queens Intermediate
045	Dianna Walker	San Jacinto Intermediate
046	Laura Gomez	South Houston Intermediate
047	Derek Moody	Southmore Intermediate
048	Vanessa Reyes	V.W. Miller Intermediate
049	Melissa Allen	George A. Thompson Intermediate
050		Challenger School
051	Roneka Lee	Elmer G. Bondy Intermediate
053	Jean Cain	Tegeler Transition Center
055	Robert DeWolfe	Summit – Intermediate
101	Karyn Johnson	William B. Bailey Elementary
102	Norma Gomez-Valenzuela	Harley W. Fisher Elementary
103	Mike Van Loenen	A.B. Freeman Elementary
104	Lindsey Lesniewski	Gardens Elementary
105	Courtney Merilatt	Charles L. Garfield Elementary
106	Tiffany Bennett	Genoa Elementary
107	Lisa Davis	Golden Acres Elementary
108	Allison Tamez	Pearl Hall Elementary
109	Ryan Pavone	Charles D. Jessup Elementary
110	Sandra Buckner	Kruse Elementary
111	Beverly Bolton	B. F. Meador Elementary
112	Frances Burley	J. D. Parks Elementary
113	Stephen Harding	Pomeroy Elementary

114	Tammy Hinton	Red Bluff Elementary
115	Andrea Zapata	Richey Elementary
116	Cathy Danna	L. F. Smith Elementary
117	Marty Moffett	Mae Smythe Elementary
118	Karina Zarzosa	South Houston Elementary
119	Erica Ordogne	South Shaver Elementary
120	Michael Hanson	Williams Elementary
122	Andrea Gilger	W.C. McMasters Elementary
123	Carolyn Waller	James E. Stuchbery Elementary
124	Lena Rohne-Ortiz	Atkinson Elementary
125	Judy Diaz	Theo Jensen Elementary
126	Jae Lee	John H. Burnett Elementary
127	Wendy Wiseburn	Robert Bevis Frazier Elementary
128	Valorie Morris	Carroll Teague Elementary
129	Jill Lacamu	Richard Moore Elementary
130	Shirlyn Ross	Adella Young Elementary
131	Sherri Means	Geneviene Sparks Elementary
132	Donna Duke	Harvey Turner Elementary
133	Lisa Haws	Felix H. Morales Elementary
134	Becky Vargas	Walter C. Matthys Elementary
135	Daniel Hoppie	Billie and Kathleen Morris Middle School
136	Melissa Garza	Lorenzo De Zavala Middle School
137	Stephanie Miller	Laura Bush Elementary
138	Candy Howard	South Belt Elementary
139	Norma Penny	Carter Lomax Middle School
140	Diane Wheeler	Dr. Dixie Melillo Middle School
141	Scott Pollack	Earnesteen Milstead Middle School
142	Kristin Still	Rick Schneider Middle School
143	Darby Hickman	Bobby Shaw Middle School
144	Diane Phelan	Lonnie B. Keller Middle School
145	Melissa Messenger	Marshall Kendrick Middle School
146	Kelly Cook	Nelda Sullivan Middle School
147	Jorley Thomas	Fred Roberts Middle School
148	Veronica Sandoval	Thomas Hancock Elementary
151	Debbie Barrett	Homebound
195		Fisher Guidance Center
197	Robert Sayavedra	Guidance Center
240	Mary Harryman	Food Service
242	Mary Harryman	Summer Feeding Program
637	Kevin Fornof	2013 Bonds Sale
638	Kevin Fornof	2014 Bonds Sale
639	Kevin Fornof	2015 Bonds Sale-Variable
640	Kevin Fornof	2015 Bonds Sale-Fixed
690	Kevin Fornof	Pay as You Go – Make Room for Children
691	Kevin Fornof	Pay as You Go - Bond 2004
692	Kevin Fornof	Pay as You Go - Bond 2011
693	Kevin Fornof	Pay as You Go - Bond 2014
695	Leslie Axel	GT Summer Camp Budget
696	Karen Hickman	Sixth (Ninth) Grad Orientation
698	Karen Hickman	Extended Day Programs

699	Karen Hickman	Summer School
701	DeeAnn Powell	Superintendent's Office
702	Hope Perkins	Board of Trustees
703	Anita Henry	Tax Office
705	Jodie Kennemer	General Council Office
715	DeeAnn Powell	Unassigned
720	Maritza Davis	Internal Audit
726	Art Del Barrio	Printing & Publications
727	Jeanne (Nina) Conway	Budget Office
728	John Piscacek	Business & Finance Office
729	Derek Gillard	Purchasing Services Office
730	Anna Winand	Accounting and Payroll Department
731	Donna Summers	Research and Evaluation
732	Albert Carter	Office of Alumni Development
733	Keith Palmer	Human Resources
734	Jamie Burt	Student Services
735	Darla Massey-Jones	Leadership & Instructional Support
736	Joyce Boyd	Accountability & Compliance Monitoring
738	Barbara Fuqua	Associate Supt. Of Accountability and Compliance
739	Monica DeLaPortilla	Workers Compensation
740	Cindy Parmer	Schools and Public Relations
750	Arthur Allen	Chief Technology Officer
751	Arthur Allen	Technology Infrastructure
752	Arthur Allen	Technology Infrastructure
753	John Piscacek	Workers Comp
770	John Piscacek	Health Insurance
801	Keith Palmer	Extra Class Section / Semester
803	Toni Lopez	Curriculum & Instruction
806	Marsha Jones	Curriculum & Instruction
807	Rebecca Benner	Curriculum & Instruction
808	Amber Baccigalopi	High School – English Language Acquisition
809	Monica DeLaPortillo	Workers Compensation
815	Jerry Krampen	Warehouse
818	Stewart Russell	Security/PISD Police
821	Chris VanHamersveld	Library Services
822	Chris VanHamersveld	Textbooks
823	Karen Hickman	Deputy Superintendent for Academic Achievement
824	Gloria Gallegos	Special Programs
825	Scott Harrell	Leadership & Instructional Support
827	Vickie Vallet	Director of Instructional Technology
828	Rebecca Benner	Virtual School
829	Olivia Smith-Daugherty	Grants Department
831	Troy McCarley	Associate Supt. for Projects, Planning and Comm.
832	Linda Fletcher	Fine Arts
833	Ruperto Jaso	Athletics
835	Rhonda Palmer	Associate Superintendent for Campus Development
836	Angela Stallings	Associate Superintendent for Campus Development
837	Alyta Harrell	Associate Superintendent for Campus Development
838	Steve Fullen	Associate Superintendent for Campus Development
839	Linda Wright	AYP/SEC Coordinator

842	Debbie Barrett	Special Education
847	Kevin Fornof	Electricity, Water, Gas
848	Barbara Fuqua	Administrative Services
849	Amber Macneish	Health, PE & Wellness Specialist
850	Kevin Fornof	Facilities & Construction
851	Tom Douglas	Maintenance
852	Jerry Krampen	Custodial Operations
853	Keith Moore	Transportation
854	Mary Harryman	Food Service
855	Jerry Krampen	Custodian – Administration Building
857	Jerry Krampen	Director of Buildings & Grounds
858	Jerry Krampen	Laundry
882	Pam Grossman	Alternative Teacher Certification
883	Traci Goodwin	Curriculum & Instruction
884	Pam Grossman	ATCP-Outsource Program
890	Jeanne (Nina) Conway	Special Requests
891	Jeanne (Nina) Conway	Special Requests
892	Robert Stock	Early College High School-SRHS
893	Andrea Wenke	Early College High School-SHHS
894	Jeremy Richardson	Early College High School-PMHS
895	Joe Saavedra	Early College High School-PHS
897	Franklin Moses	Early College High School-DHS
898		Unassigned
899	Jeanne (Nina) Conway	District Wide
900	Alena Grinstead	Specialist Science (9-12)
902	Veronica Rodriguez	Specialist LOTE/Dual Language (7-12)
903	Karen Hickman	Curriculum & Instruction
904	Sarah Evans	Specialist Math (7-8)
905	Jeanne Nelson	Coordinator Dyslexia/504
907	Katherine Rearick	Specialist ELA (7-8)
908	Pam Tevis	Coordinator Physical Education
909	Hillary Woest	Special Ed Specialist
910	Pat Sermas	Gifted & Talented
911	Traci Powell	Specialist ELA/Social Studies (2-4)
912	Candice Arthur	Specialist ELA/Reading (K- 1)
913	Janet Nuzzie	Specialists Math (K-4)
914	Allison Zamarripa	Specialist ELA (5-6)
915	Pat Sermas	Academic Competition
916	Raymona “Robin” Harold	Specialist Counseling
917	Gladys Gonzalez	Specialist Science (K-4)
918	Karen White	Director for Student Assessment/Testing
919	Sarah Wroblewski	Executive Director of CATE
920	Christopher Puente	Specialist Bilingual/ESL
921	Sondra Cano	Specialist Math (9-12)
922	Ruperto Jaso	Athletics Director
923	Carla Defez	Specialist – Bilingual/ESL
924	Michael Kaemmer	Instructional Specialist – Special Ed
925		Specialist ESL (7-12)
926	Rolando Merchan	Specialist – Bilingual/ESL (3-12)
927	Luci Weaver	Specialist Curriculum/Tech Integration

928	Erika Garza	Specialist Special Ed (PK-6)
929	Sara Williams	Specialist Special Education
930	Kevin Melgaard	Coordinator Special Education
931	Tammy Webber	Instructional Specialist – Special Ed
932	Calandra Salter	Homebound Coordinator
933	Tammy Lawrence May	Specialist Social Studies (5-8)
934	Julie Reed	Assistant Director Special Education
935	Ruby Salanis-Marroquin	Coordinator Special Projects
936	Darla Massey	Special Projects
937	DeeAnn Powell	Special Projects
938		Special Projects
939	Michelle Espinosa	Instructional Specialist Bilingual
941	Jessica Alanis	Coordinator Special Ed
942	Nancy Carranza	Instructional Specialist Bilingual
943	Enemencio Gomez	Instructional Specialist Bilingual
944		Special Ed Instructional Specialist PPCD
945	Darlene McCorvey	Special Ed Specialist Science & Social Studies (7-12)
946	Cindy Garcia	Bilingual/ESL Specialist Math (PK-6)
947	Linda Rodriguez	Coordinator Behavior Response Team
948	Ana Gonzalez	Homeless Counselor
950	Tina Cardona-Billington	Behavior Specialist
953	Marla Nickelson	Math Middle School Instructional Specialist
954	Denise Ridgeway	Science Middle School Instructional Specialist
955	Leslie Axel	Coordinator Gifted/Talented
956	Neitzzy Retta	Migrant/Homeless Coordinator
957	J. De La Cruz/C. Torres	21 st Century District Coordinator
958	Karen McCarley	College Readiness
959	Holly Yoes	Specialist Intermediate Science
960	Susan Metcalfe	Specialist Advanced Academics
961	Jessica Janota	Specialist Social Studies (9-12)
962	Jennifer Boushley	Director of ECHS
964	Rebecca Terry	Coordinator Pre-Kindergarten
965	Emily Bourgeois	Tech/Specialist
966	Tom Diebel	Tech/Specialist
967	Sandy Dickerson	Tech/Specialist
968	Christy Foster	Tech/Specialist
969	Sherrie Grounds	Tech/Specialist
970	Mike Marler	Tech/Specialist
971	JohnT Powell	Coordinator Innovation & Development
972	Shane Tout	Tech/Specialist
996	Pat Sermas	Dell Advance Placement
997	Jeanne (Nina) Conway	Performance Pay
998	Jeanne (Nina) Conway	Debt Service
999	Jeanne (Nina) Conway	Undistributed Organization Unit

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Revenue Object Code Overview

All revenues from local real and personal property taxes are to be recorded in the 5700 code. The 5800 code is used to classify revenues realized from the Texas Education Agency, allocated on the basis of state law relating to the Foundation School Program Act. Code 5900 classifies federal program revenues that are recognized after an allowable expenditure has been incurred.

Refer to the Campus Revenue cheat sheet and Department Revenue cheat sheet to determine which revenue object codes apply to campuses and departments.

5700	Revenues from Local and Intermediate Sources
5711 R	Taxes, Current Year Levy
5712 R	Taxes, Prior Years
5719 R	Penalties, Interest and Other Tax Revenues
5729 R	Local Rev Resulting from Services Rendered to Other School Districts
5737	Tuition and Fees – Community Evening School
5738	Tuition and Fees – Summer Programs
5739 R	Tuition and Fees from Local Sources
5742 R	Earnings from Temporary Deposits and Investments
5743 R	Rent
5744 R	Gifts and Donations
5745 R	Insurance Recovery
5749 R	Other Revenues from Local Sources
5751 R	Food Service Activity
5752 R	Athletic Activities
5753 R	Extracurricular Activities Other than Athletics
5754 R	Inter-fund Service Provided and Used Inter-fund Transactions
5755 R	Enterprising Services Revenue
5757	Special Events/Test Kitchen
5759 R	Co-curricular, Enterprising Services or Activities
5769 R	Miscellaneous Revenues from Intermediate Sources
5800	State Program Revenues
5811 R	Per Capita Apportionment
5812 R	Foundation School Program Act Entitlements
5819 R	Other Foundation School Program Act Revenues
5826	Revenues from Other State Programs – Pre-K Supplemental Funding
5829 R	State Program Revenues Distributed by Texas Education Agency
5831 R	Teacher Retirement/TRS Care – On-Behalf Payments
5839 R	State Revenues from State of Texas Gov't Agencies (Other than TEA)
5900	Federal Program Revenues
5919 R	Federal Rev's Dist. Thru Gov't Ent Other than State or Federal Agencies
5921 R	School Breakfast Program
5922 R	National School Lunch Program
5923 R	U.S. Department of Agriculture (USDA) Commodities
5927	After School Snack Program (Food Service Only)
5929 R	Federal Revenues Distributed by Texas Education Agency
5931 R	School Health and Related Services (SHARS)
5932 R	Medicaid Administrative Claiming Program (MAC)
5939 R	Federal Revenues Distributed by TX Gov't Agencies (Other than TEA)
5949 R	Federal Revenues Distributed Directly from the Federal Government

Revenues from Local Sources and Intermediate Sources

*R*5711

Taxes, Current Year Levy

This code is used to classify revenues realized as the 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 a 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. School districts that elect to provide separate accounting for past due, current delinquent and supplemental taxes for the current year levy may use local option codes to do so.

Object 5711 Revenue to Include:	Object 5711 Revenue to Exclude (with correct object):
<ul style="list-style-type: none"> • Taxes collected for the current year levy, October 1 to January 31 • Current delinquent taxes collected (for the current year levy) between February 1 and the district's fiscal year-end • Supplemental taxes, taxes from litigation, taxes under protest or other taxes not certified on the original approved roll • Current delinquent taxes accrued for the 60 days beginning September 1 and ending October 30 or July 1 and ending August 29, depending on the district's fiscal year 	<ul style="list-style-type: none"> • Prior year taxes (taxes levied in prior years, Object 5712) • All taxes collected other than current year tax levy (Object 5712) • Penalties and interest (Object 5719) • Delinquent tax collection fees charged to taxpayer and paid to an attorney (Object 2110) • Overpayment of taxes for current year levy (Object 2310 for deferred revenue or Object 2110 for refund of overpaid taxes)

*R*5712

Taxes, Prior Years

This code is used to classify revenues realized as the 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.

Object 5712 Revenue to Include:	Object 5712 Revenue to Exclude:
<ul style="list-style-type: none"> • All taxes collected for prior year levies • Taxes collected against county education district receivables purchased from successor-in-interest • Prior year delinquent taxes accrued for 60 days beginning September 1 through October 30 or July 1 through August 29 depending on the district's fiscal year end • Local revenue received from former successor-in-interest entity of a former county education district 	<ul style="list-style-type: none"> • All taxes collected for current year levy (Object 5711) • Penalties and interest (Object 5719) • Delinquent tax collection fees charged to taxpayer and paid to an attorney (Object 2110) <p>Overpayment of taxes for current year levy (Object 2310 for deferred revenue or object 2110 for refund of overpaid taxes)</p>

R 5719***Penalties, Interest and Other Tax Revenues***

This code is used to classify revenues realized as the result of collecting tax revenues other than those specified above, including penalties and interest. 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:
<ul style="list-style-type: none"> All penalties and interest for tax collection 	<ul style="list-style-type: none"> Current year taxes (Object 5711) Prior year delinquent taxes (Object 5712) <p>Delinquent tax collection fees charged to taxpayer and paid to an attorney (Object 2110)</p>

R 5729***Local Revenues 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 elsewhere.

Object 5729 Revenue to Include:	Object 5729 Revenue to Exclude:
<ul style="list-style-type: none"> Revenue for services to other school districts such as printing, transportation and maintenance services Tuition from other school districts Revenue received from other districts as registration fees for staff development 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 Tuition paid for an enhanced service for specific students not offered by the sending school district Tuition paid for students being transferred under the Public Education Grant Program, Section 29.201, TEC 	<ul style="list-style-type: none"> Tuition from local sources (object 5739)

5737***Tuition and Fees – Community Evening School***

This code is used to classify revenues realized for tuition from Community Evening School. For PEIMS reporting, this account is converted to account code 5739.

Object 5738 Revenue to Include:	Object 5738 Revenue to Exclude:
<ul style="list-style-type: none"> Tuition for Community Evening School 	<ul style="list-style-type: none"> Virtual School (Object 5739)

5738

Tuition and Fees – Summer Programs

This code is used to classify revenues realized for tuition from summer programs. For PEIMS reporting, this account is converted to account code 5739.

Object 5738 Revenue to Include:	Object 5738 Revenue to Exclude:
<ul style="list-style-type: none"> • Tuition for summer school • Tuition for Gifted/Talented camp 	<ul style="list-style-type: none"> • Virtual School (Object 5739)

R 5739

Tuition and Fees from Local Sources

This code is used to classify revenues realized for tuition and fees from local sources.

Object 5739 Revenue to Include:	Object 5739 Revenue to Exclude:
<ul style="list-style-type: none"> • Tuition from early childhood programs • Tuition from Virtual School programs • Student Co-pay for After School Program 	<ul style="list-style-type: none"> • Tuition from other school districts (object 5729)

R 5742

Earnings from Temporary Deposits and Investments

This code is used to classify revenues realized as the result of earnings from deposits and investments. Market losses are reflected as a debt entry to 5742 and gains as a credit entry to 5742.

Object 5742 Revenue to Include:	Object 5742 Revenue to Exclude:
<ul style="list-style-type: none"> • Lone Star TexPool • Market gains • U.S. government agency securities • Commercial paper • Sweep accounts • Certificates of deposit • Texas local governments • Investment pools 	

R 5743

Rent

This code is used to classify revenues realized from rental of facilities.

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

R 5744

Gifts and Donations

This code is used to classify revenue from foundations, other non-profit organizations, and gifts and bequests received from philanthropic or private businesses, or individuals.

Object 5744 Revenue to Include:	Object 5744 Revenue to Exclude:
<ul style="list-style-type: none"> • Donations from individuals or companies of cash or the value of items donated • Booster club • PTO/PTA • Cici's • Bullritos • Gringo's • Skate Night 	<ul style="list-style-type: none"> • State and federal grants (Object 58XX or 59XX)

R.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:
<ul style="list-style-type: none"> • Stop Loss • Gross proceeds from insurance companies for the repair or replacement of insured property 	<ul style="list-style-type: none"> • All other revenue

R.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:
<p>Miscellaneous revenue not identified in other revenue coding 57XX. For example:</p> <ul style="list-style-type: none"> • Library fines • UIL fees • Sale of curriculum materials • Revenue from copy machines usage • Concession sales not specifically attributable to athletics • PE Lock Fee • Transcripts • District Auction • Health Insurance Premium Reimbursement • Revenue from sale of materials requested under open records • Application fees for tax value limitation agreements (Ex. Chapter 313) 	<ul style="list-style-type: none"> • Concession sales specifically attributable to athletics (in accordance with local policy; Object 5752)

R.5751**Food Service Activity – FUND 240 & 242 ONLY**

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 which are classified in account 5921, National School Breakfast Program; account 5922, National School Lunch Program; and 5923, USDA Commodities for those school districts that account for food service operations in the general or special revenue fund. School Districts that use an Enterprise Fund to account for food service operations should use accounts 7952, National School Breakfast Program, 7953, National School Lunch Program and account 7954, USDA Commodities.

Object 5751 Revenue to Include:	Object 5751 Revenue to Exclude:
Full price payments for student and adult meals including: <ul style="list-style-type: none"> • Sale of milk • Catering fees • Reduced meal prices paid by students • Sale of a la carte items 	<i>In the General and Special Revenue Funds:</i> <ul style="list-style-type: none"> A. Federal School Breakfast Program (Object 5921), Federal School Lunch Program (Object 5922), and Department of Agriculture (USDA) Commodities (Object 5923)

R.5752**Athletic Activities**

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:
<ul style="list-style-type: none"> • Ticket sales to athletic events • Concession sales specifically attributable to athletics (in accordance with local policy) • Football Program Sales • Athletic meet/tournament entry fees collected from other Districts where campus incurs expenses for supplies for the event 	<ul style="list-style-type: none"> • Rental of a stadium, gym or other athletic facility (Object 5743) • Concession sales not specifically attributable to athletics (in accordance with local policy; Object 5749)

R.5753**Extracurricular Activities Other than Athletics – FUND 199 ONLY**

This code is used to classify revenues realized from extracurricular activities other than athletics.

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

<ul style="list-style-type: none"> Fine Arts – Contest Fees for Band, Choir or Orchestra 	
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R.5754 Inter-fund service provided and used Inter-fund 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:
<ul style="list-style-type: none"> Fees charged by a printing department operated as an internal service fund 	<ul style="list-style-type: none"> Interest earned in deposits accounted for in the internal service fund

R.5755 Enterprising Services Revenue

This code is used to classify gross revenues realized from vending machines, school stores, coke machines, etc., not related to the regular food service program. Items purchased for resale are to be classified in the appropriate expenditure object code in Function 36, Co-curricular/Extracurricular Activities.

Object 5755 Revenue to Include:	Object 5755 Revenue to Exclude:
<p>Non-taxable Items:</p> <ul style="list-style-type: none"> Catalog (Express, Cherrydale, Cookie Dough, etc.) Popcorn/Candy/Food Sales Academic Decathlon Picture Sales (Strawbridge) Musicals/Plays Camp Registration-Volleyball, Math, etc. Talent Shows Carnival/Festival Athletic Physicals Car Wash Fun Day Pep Rally Dance Shows Book Fairs Discount Cards Vending Machine Commission (Vendor) <p>Taxable items:</p> <ul style="list-style-type: none"> T-Shirt Sticker Machine Santa Shop Reeds/Strings 	<ul style="list-style-type: none"> Library fines (Object code 5749) Lost library books (Object code 5749) UIL fees (Object code 5749) Sale of curriculum materials (Object code 5749) Revenue from copy machines usage (Object code 5749) Concession sales not specifically attributable to athletics (Object code 5749) PE Lock Fee (Object code 5749) Transcripts (Object code 5749) Vending Machine from Teacher Lounge (Object Code 2118) Free Dress (Faculty Only)

<ul style="list-style-type: none"> • Yearbook • Lanyards • Picture Sales –Santa, Grandparents, etc. • Carnations • School Store Items (non-food) 	
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5757 Special Events/Test Kitchen

This code is used to classify revenues realized from co-curricular or enterprising services or activities for Special Events and Test Kitchen. For PEIMS reporting, this account is converted to account code 5759.

Object 5757 Revenue to Include:	Object 5757 Revenue to Exclude:
<ul style="list-style-type: none"> • Catering Services • After school programs for snacks and ice cream prepared by food service 	<ul style="list-style-type: none"> • Items related to the regular food service program

R 5759 Co-curricular, Enterprising Services or Activities

This code is used to classify revenues realized from co-curricular or enterprising services/activities not defined elsewhere.

Object 5759 Revenue to Include:	Object 5759 Revenue to Exclude:
<ul style="list-style-type: none"> • Arrest Fee • Art Fee • Box Tops • Cell Phone Fee • Coke/Dr. Pepper Commission • College Board • Dismissal Tag Fee • I.D. Fee • Out of Dress Code Fee • Recycle • Student Parking • Target 	<ul style="list-style-type: none"> • Gross revenues from sales in Fund 461 (Object 5755) • Vending Machine from Teacher Lounge (Object Code 2118)

R 5769 Miscellaneous Revenues 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 and federal governmental entities.

Object 5769 Revenue to Include:	Object 5769 Revenue to Exclude:
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<ul style="list-style-type: none"> • Revenue from the city, county or other non-school district local government or administrative unit 	<ul style="list-style-type: none"> • Revenue from other school districts (Object 5729) • Revenue from state government entity (Object 58XX)
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State Program Revenues

R5811 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:
<ul style="list-style-type: none"> • Available School Fund revenues 	<ul style="list-style-type: none"> • State technology and textbook allotment (Object 5829) • Foundation School Fund revenues (Object 5812) • Public Education Grant (Object 5812) • Optional Extended Year (Object 5812) • Parenting, Education and Pregnancy Grant (Object 5812) • State Supplemental Visually Impaired or Regional Day School for the Deaf (Object 5812)

R5812 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:
<ul style="list-style-type: none"> • Fund 429 Laura Bush Foundation • Foundation School Fund Chapter 42 revenues • 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 • Optional Extended Year • Parenting, Education and Pregnancy Grant (PEP) • State Supplemental Visually Impaired or Regional Day School for Deaf • Public Education Grant • High School Allotment 	<ul style="list-style-type: none"> • State technology and textbook allotment (Object 5829) • Available School Fund revenues (Object 5811) • Federal revenue passed through a state agency (Object 5939)

R5819 Other Foundation School Program Act Revenues

This code is used to classify revenues realized from the foundation school program not specified above.

Object 5819 Revenue to Include:	Object 5819 Revenue to Exclude:
<ul style="list-style-type: none"> • Fund 409 Dropout Recovery Performance Pay • Fund 409 Collab Dropout Reduction Cycle 2 	<ul style="list-style-type: none"> • Federal revenue passed through a state agency (Object 5939) • Available School Fund revenues (Object 5811)

5826

Revenues from Other State Programs – Pre-K Supplemental Funding

These codes are used, at the option of the school district, to classify revenues realized from other state programs not defined elsewhere. For PEIMS reporting, this account is converted to account code 5829.

*R*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.

Object 5829 Revenue to Include:	Object 5829 Revenue to Exclude:
<ul style="list-style-type: none"> • Debt Allotment • State technology and textbook allotment • Facilities Grant • Revenues realized from the Texas Education Agency for programs not specified above 	<ul style="list-style-type: none"> • Federal revenue passed through a state agency (Object 5939) • Available School Fund revenues (Object 5811) • 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 (Object 5812) • Foundation School Fund Chapter 42 revenues (Object 5812) • Optional Extended Year (Object 5812) • Parenting, Education and Pregnancy Grant (Object 5812) • State Supplemental Visually Impaired or Regional Day School for the Deaf (Object 5812) • Public Education Grant (Object 5812) • High School Allotment (Object 5812)

*R*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.

This code is also used to record the funds deposited into the accounts of eligible employees as the result of the new Health Reimbursement Arrangement (HRA) program. The HRA program will be administered by the Teacher Retirement System (TRS) and will go into effect on September 1, 2004.

Medicare Part D payments made by the federal government to TRS are also recorded to this account with an equal expenditure amount to account 6144, Teacher Retirement – On-Behalf Payments. See sections 1.2.5.2 and 1.3.3 for additional information.

R 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:
<ul style="list-style-type: none">• Juvenile Crisis Intervention• Funds received from the Telecommunications Infrastructure Fund (TIF)	<ul style="list-style-type: none">• Federal revenues passed through a state agency (Object 5939)

Federal Program Revenues

R.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 government, etc.

Object 5919 Revenue to Include:	Object 5919 Revenue to Exclude:
<ul style="list-style-type: none">• ROTC – Navy, Air Force, Marines, Army	<ul style="list-style-type: none">• Non-governmental funds

R.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 Department of Agriculture, School Breakfast Program. (10.553)

R.5922 National School Lunch Program

This code is used to classify revenues realized as the result of the federally-funded lunch program administered by the Texas Department of Agriculture, National School Lunch Program (NSLP). (10.555)

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

R.5923 United States Department of Agriculture (USDA) Commodities

This code is used to classify revenues realized from USDA commodities used in the school lunch program. Under the consumption method, revenues are realized as commodities are used whereas under the purchase method, revenues are realized when commodities are received. Since actual cash is not received, a debit entry is made simultaneously either to expenditure object code 6344, USDA Commodities (purchase method), or an asset code 1310, Inventory - Supplies and Materials (consumption method). For school districts that utilize the enterprise fund to account for the food service program, commodities are to be recorded in the non-operating revenue object code 7954, USDA Commodities. (10.555)

*5927 After School Snack Program – **FUND 240 & 242 ONLY***

These codes are used to classify federal revenues realized from Texas Education Agency for the after-school snack program. For PEIMS reporting, this account is converted to account code 5929.

R.5929 Federal Revenues Distributed by Texas Education Agency

This code is used to classify revenues realized for federal programs passed through Texas Education Agency not defined elsewhere.

- R.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. In addition, the expenditures associated with SHARS reimbursements will be subtracted from special education expenditures for maintenance of effort purposes.
- R.5932 Medicaid Administrative Claiming Program -MAC*
- This code is to be used to account for funds received from the Texas Health and Human Services Commission (HHSC) 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 program, 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 considered “federal financial assistance” for inclusion in the Schedule of Federal Financial Assistance. (93.778)
- R.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.
- R.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.

Expenditure Object Code Overview

The object code describes the item being purchased or type of service being paid. All expenditures are in the 6000 series.

All 6100 accounts are for payroll, 6200 accounts are used for professional and contracted services (such as consultant services and maintenance contracts on machinery), 6300 accounts are used for purchases of supplies and materials, 6400 accounts are used for “Other Expenditures” such as travel expenses, awards, and insurance premiums. The 6500 accounts are used for debt service, and managed at the central administration. 6500 object codes should not be found in campus budgets. The 6600 accounts are the last in the series, and indicate capital outlay. Expenditures in these accounts should be for items with a UNIT COST of more than \$5,000.

6100	Payroll Costs
6112 R	Substitute Teachers and Other Professionals
6116	Professional Temporary
6117	Career Ladder Supplement/Teacher Compensation Allotment
6118	Extra Pay
6119 R	Teacher & Other Professional Personnel (Exempt under FLSA)
6121 R	Extra Pay/Overtime
6122 R	Substitute Support Personnel
6126	Part-Time & Temporary Salary Costs
6129 R	Clerical & Ancillary Workers (Non-exempt under FLSA)
6141 R	Medicare
6142 R	Group Health & Life Insurance
6143 R	Workers’ Compensation
6144 R	Teacher Retirement/TRS Care - On-Behalf Payments
6145 R	Unemployment Compensation
6146 R	Teacher Retirement/TRS Care
6148.048	Vacation Leave Pay
6148.049	Sick Leave Pay
6149 R	Employee Benefits
6200	Professional and Contracted Services
6211 R	Legal Services
6212 R	Audit Services
6213 R	Tax Appraisal & Collection
6216	Pupil Appraisal Services
6219 R	Professional Services
6222 R	Student Tuition – Public Schools
6223 R	Student Tuition – Other than to Public Schools
6229 R	Tuition & Transfer Payments
6235	Region IV Media Services
6236	Region IV Data Processing
6239 R	Other Education Service Center Services
6244	Furniture, Computers & Equipment (A/V) (Maintenance & Repair)
6245	Vehicles (Maintenance & Repair)
6246	Buildings (Maintenance & Repair)
6247	Grounds (Maintenance & Repair)
6249 R	Contracted Other Repairs (Maintenance & Repair)
6255	Water, Wastewater Treatments & Sanitation

6256	Telephone, Facsimile & Telecommunication
6257	Electricity
6258	Gas & Other Heating & Cooling Fuels
6259 R	Other Utilities
6265	Furniture, Computers & Other Telecommunication Equipment Rental
6267	Vehicle Rental
6268	Building & Land Rental
6269 R	Other Rentals
6291 R	Consulting Services
6299 R	Miscellaneous Contracted Services
6300	Supplies and Materials
6311 R	Gasoline & Other Fuels for Vehicles
6315	Furniture Supplies for Maintenance and Operation
6316	Janitor Supplies for Maintenance and Operation
6317	Buildings Supplies for Maintenance and Operation
6318	Grounds Supplies for Maintenance and Operation
6319 R	Other Supplies for Maintenance and Operation
6321 R	Textbooks
6325	Software & CD ROM
6328	Library Books & Media
6329 R	Other Reading Materials – Magazines, Periodicals, and Books
6339 R	Testing Materials
6341 R	Food (Food Service Dept. Only)
6342 R	Non-Food (Food Service Dept. Only)
6343 R	Items for Sale
6344 R	USDA Donated Commodities (Food Service Dept. Only)
6348	Food Supplies – Locally Defined (Food Service Dept. Only)
6349 R	Miscellaneous Food Service Dept. Supplies
6396	Office Supplies
6397	Postage Expenses
6398	Inventory Items, under \$4,999.99
6399 R	General & Other Supplies
6400	Other Operating Expenses
6411 R	Travel & Subsistence – Employee Only
6412 R	Travel & Subsistence - Students
6413 R	Stipends - Non-Employees
6419 R	Travel & Subsistence - Non-Employees
6425	Property Insurance
6426	Liability Insurance
6427	Bonding Expenses
6428	Athletic Insurance
6429 R	Other Insurance
6439 R	Election Costs
6494 R	Reclassified Student Transportation
6495 R	Membership Dues (Clubs, Organization, TASA, TASP, Lions, etc.)
6497	Fees (Do not include Membership Dues)
6498	Awards
6499 R	Miscellaneous Operating Expenses
6500	Debt Service
6511 R	Bond Principal

6512 R	Capital Lease Principal
6513 R	Long-Term Debt Principal
6521 R	Interest on Bonds
6522 R	Capital Lease Interest
6523 R	Interest on Debt
6524 R	Amortization of Bond and Other Debt Related Costs
6525 R	Amortization of Premium and Discount on Issuance of Bonds
6529 R	Interest Expenditures/Expenses
6599 R	Other Debt Service Fees
6600	Capital Outlay
6619 R	Land Purchases, Improvements
6625	Construction Fees Including Architecture
6629 R	Building Purchase, Construction or Improvements
6631 R	Vehicles per unit cost of \$5,000 or more
6636	Technology Equipment (Bond Fund Only)
6637	Furniture
6638	Technology – Related Equipment (Non-Bond Fund)
6639 R	Other Equipment
6641 R	Vehicles per-unit cost of less than \$5,000
6659 R	Capital Lease Purchase of Furniture & Equipment
6669 R	Library Books (Bond Fund Only)

6100 Payroll Costs

This major classification includes the gross salaries or wages and benefit costs for employee services. An employee is paid a salary or wage. The school district acts in a supervisory capacity over an employee and furnishes 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.

R 6112 Substitute Teachers and Other Professionals

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

6116 Professional Temporary

This code is used to classify the gross salary expenditures for all professional temporary employees. Professional subs should be coded to 6112. For PEIMS reporting, this account is converted to account code 6119.

6117 Career Ladder Supplement/Teacher Compensation Allotment

This code is used to classify the gross amounts of supplements paid to teachers on Level 2 and above of the Career Ladder. For PEIMS reporting, this account is converted to account code 6119.

6118 Extra Pay

This code is used to classify payments for personnel services in excess of the normal work week or amounts above PISD's standard pay for additional Certification requirements or additional responsibilities. Examples are UIL Sponsorship, academic competition and tutoring. For PEIMS reporting, this account is converted to account code 6119.

Please refer to one-time pay codes in the Payroll BOPM by following the link below.

<http://pisd.ss4.sharpschool.com/cms/One.aspx?portalId=80772&pageId=268501>

R 6119 Teachers and Other Professional Personnel (Exempt under FLSA)

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 for additional certification requirements, such as a Bilingual teacher
- Amounts for additional responsibilities such as coaching, yearbook sponsorship, band directing, and department heads

R 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.

Please refer to one-time pay codes in the Payroll BOPM by following the link below.

<http://pisd.ss4.sharpschool.com/cms/One.aspx?portalId=80772&pageId=268501>

<i>R</i> 6122	<i>Substitute Support Personnel</i> This code is used to classify the gross salary and wage expenditures/expenses for substitute support personnel and should be coded to the same function code as the payroll record of the employee being replaced.
6126	<i>Part-Time & Temporary Salary Costs</i> This code is used to classify the gross salary expenditures for personnel who are employed on a part time or temporary basis. For PEIMS reporting, this account is converted to account code 6129.
<i>R</i> 6129	<i>Clerical and Ancillary Workers (Non-exempt under FLSA)</i> 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. <ul style="list-style-type: none"> • The gross salary expenditures and accruals for secretaries, clerks, teacher aides and hourly employees who are employed on a full-time basis.
<i>R</i> 6141	<i>Medicare</i> This code is used to classify expenditures/expenses required to provide employee benefits under the Federal Social Security program. This is only the district's contribution.
<i>R</i> 6142	<i>Group Health and Life Insurance</i> This code is used to classify expenditures/expenses made to provide personnel with group health and life insurance benefits. This is only the district's contributions, includes benefit amounts transferred to an Internal Service Fund.
<i>R</i> 6143	<i>Workers' Compensation</i> This code is used to classify expenditures/expenses made to provide personnel with workers' compensation benefits. This is only the district's contributions, includes benefit amounts transferred to an Internal Service Fund.
<i>R</i> 6144	<i>Teacher Retirement/TRS Care - On-Behalf Payments</i> This code is used to classify expenditures/expenses 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. Medicare Part D payments made by the federal government to TRS are also recorded to this account with an equal revenue amount to account 5831, Teacher Retirement – On-Behalf Payments.
<i>R</i> 6145	<i>Unemployment Compensation</i> This code is used to classify expenditures/expenses made to provide personnel with unemployment compensation. This is only the district's contributions, includes benefit amounts transferred to an Internal Service Fund.

<i>R</i> 6146	<i>Teacher Retirement/TRS Care</i>
	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 teachers' health insurance plan.
6148.048	<i>Vacation Leave Pay</i>
	This code is used to classify expenditures/expenses paid to grandfathered employees for accumulated vacation leave that extends beyond the termination date of employment. For PEIMS reporting, this account is converted to account code 6149.
6148.049	<i>Sick Leave Pay</i>
	This code is used to classify expenditures/expenses paid to grandfathered employees for accumulated sick leave that extends beyond the termination date of employment. For PEIMS reporting, this account is converted to account code 6149.
<i>R</i> 6149	<i>Employee Benefits</i>
	This code is used to classify expenditures/expenses made to provide personnel with other employee benefits not detailed above.

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.

Object 6219 Expenditures to INCLUDE:	Object 6219 Expenditures to EXCLUDE:
Professional services of these types: <ul style="list-style-type: none">• Architecture• Landscape architecture	<ul style="list-style-type: none">• Any costs required to be capitalized as ancillary charges necessary to place the asset into service. (Object 6600 series)

<ul style="list-style-type: none"> • Land surveying • Medicine • Accounting, Certified Public Accounting • Financial Consultant • Optometry • Professional engineering • Licensed Real estate appraising • Professional nursing • Technology Consultant 	<ul style="list-style-type: none"> • Expenditures/expenses for professional 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.)

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

<ul style="list-style-type: none"> • Staff development • Curriculum development • Drug training • Grant writing services, etc. that the education service center provides to school districts 	agreement with an education service 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.

Object 6249 Expenditures to INCLUDE:	Object 6249 Expenditures to EXCLUDE:
Normal contracted upkeep, repairs, maintenance and renovation of: <ul style="list-style-type: none"> • Copiers • Facsimile machines • Software upgrades • Maintenance agreement fees • Other equipment when the repairs are provided by an outside individual or firm 	<ul style="list-style-type: none"> • Purchase of furniture, technology equipment, software, and capital outlay items (Object 6399 or 66XX) • Purchase of site licenses, single user software, etc. (Object 6325, or 6639)

- 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.

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

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.

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

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.

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

6300 Supplies and Materials

This major classification includes all expenditures/expenses for supplies and materials.

- R 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 Furniture Supplies for Maintenance or Operation*
This code is used to classify expenditures for supplies and materials necessary for maintenance of furniture. For PEIMS reporting, this account is converted to account code 6319.
- 6316 Janitor Supplies for Maintenance or Operation*
This code is used to classify expenditures for all types of janitorial or custodian supplies to maintain and operate physical facilities. For PEIMS reporting, this account is converted to account code 6319.
- 6317 Building Supplies for Maintenance or Operation*
This code is used to classify expenditures for supplies and materials for minor repairs and upkeep by maintenance staff. For PEIMS reporting, this account is converted to account code 6319.
- 6318 Grounds Supplies for Maintenance or Operation*
This code is used to classify expenditures for supplies and materials necessary for the maintenance and operations of grounds. For PEIMS reporting, this account is converted to account code 6319.
- R 6319 Other Supplies for Maintenance or Operation*
This code is used to classify expenditures/expenses for supplies and materials necessary for maintenance and/or operations not detailed above.
- R 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.
- 6325 Software & CD ROM*
This code is used to classify expenditures for software programs & CD Rom (books, learning games and software). For PEIMS reporting, this account is converted to account code 6329.
- Interactive Software
 - Online Software
 - Online Site License
 - Online Subscription
- 6328 Library Books & Media*
This code is used to classify expenditures for books and film 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 one year or less. For PEIMS reporting, this account is converted to account code 6329.
- R 6329 Other Reading Materials*
This code is used to classify all expenditures/expenses for magazine subscriptions and newspaper subscriptions that are placed in classrooms, offices, or libraries whether in

print or electronic format. Also included are reference books and other reading materials placed in a classroom or office that are not cataloged and controlled by the library.

Object 6329 Expenditures to INCLUDE:	Object 6329 Expenditures to EXCLUDE:
<ul style="list-style-type: none"> • Sheet music • Coloring, duplicating book (if making copies for use) • Test booklets (if making copies for use) • Magazine and newspaper subscriptions • Reference books (not cataloged by the library) 	<ul style="list-style-type: none"> • Consumable teaching and office items such as paper, pencils, forms, postage, etc. (Object 6399) • Workbooks, coloring books or test booklets - If consumable (Object 6399) • Posters (Object 6399) • Puzzles (Object 6399)

R 6339 Testing Materials

This code is used to classify expenditures/expenses for testing materials including test booklets and study materials related to those tests.

*R 6341 Food – **FUND 240 & 242 ONLY***

This code is used to classify expenditures/expenses for food, including related costs such as transportation, handling, processing, etc.

*R 6342 Non-Food – **FUND 240 & 242 ONLY***

This code is used to classify expenditures/expenses for non-food items such as napkins, straws, brooms, etc.

R 6343 Items for Sale

This code is used to classify expenditures/expenses for such items as soft drinks, food, or other goods to be sold through vending machines, school stores, etc., not related to the regular food service program.

*R 6344 USDA Donated Commodities – **FUND 240 & 242 ONLY***

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 commodities for school districts that utilize the General Fund or Special Revenue Fund.

- Purchased products for which you receive no USDA commodity equivalent. An example of products that a school would purchase commercially but would not receive as a USDA commodity would be condiments such as catsup and mustard. It is suggested that you base the inventory value for such items on the net purchase price for that item.
- USDA commodity products for which you purchase no commercial equivalent. Examples of USDA commodities that schools receive but usually do not purchase commercially include pouched salmon, frozen diced chicken and prune puree. TDHS will continue to provide you with the value of USDA commodities, which is based on the actual cost per pound.
- Products that you purchase as well as receive as commodities. Canned fruits and vegetables are examples of such products. You may base the value of these products on the net cost to purchase such products, on the commodity value

provided by TDHS, or you could also use an average of weighted average of the two values.

- 6348 *Food Supplies – Locally Defined – **FUND 240 & 242 ONLY***
This code is used to classify miscellaneous food service supplies not specifically defined elsewhere. For PEIMS reporting, this account is converted to account code 6349.
- R 6349 *Food Service Supplies – **FUND 240 & 242 ONLY***
This code is used to classify miscellaneous food service supplies not specifically defined elsewhere.
- 6396 *Office Supplies*
This code is used to classify supplies and materials purchased from an office supply vendor. For PEIMS reporting, this account is converted to account code 6399.
- 6397 *Postage Expenses*
This code is used to classify postage expenses. For PEIMS reporting, this account is converted to account code 6399.
- 6398 *Non-Capital Outlay Supplies*
This code is used to classify supplies and materials that are considered inventory items and have a per unit cost under \$4,999.99. Please see the Catalog # List or click on the link below. For PEIMS reporting, this account is converted to account code 6399.
<http://www1.pasadenaisd.org/cms/One.aspx?portalId=80772&pageId=265253>
- R 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. These items will have a per unit cost under \$4,999.99 and are not inventory items.

Object 6399 Expenditures to INCLUDE:	Object 6399 Expenditures to EXCLUDE:
<ul style="list-style-type: none"> • Consumable teaching and office items such as paper, pencils, forms, postage, etc. • Workbooks • Supplies for a satellite dish and other supplies for technology 	<ul style="list-style-type: none"> • Purchase of furniture, technology equipment, software, and capital outlay items having a per-unit cost of \$5,000 or more (Object 6639) • Items that don't meet the individual \$5,000 capital asset criteria, but by school district policy are defined to be a capital asset or aggregated items equal or exceed \$5,000 (example: library books) (Object 6649 or 6669)

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:
<ul style="list-style-type: none"> • Travel for individuals not employed by the school district • Travel expenses incurred while traveling to school district authorized activities, including transportation expenditures/expenses paid: <ul style="list-style-type: none"> – 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. 	<ul style="list-style-type: none"> • All expenditures/expenses paid for employee travel (Object 6411) • All expenditures/expenses paid for student travel (Object 6412)

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:
<ul style="list-style-type: none">• Food/refreshments for school-related activities not to be resold• Graduation expenses• Newspaper advertisements	<ul style="list-style-type: none">• 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)

6500 Debt Service

This major classification includes all expenditures for debt service. All debt service object codes must be used only with Function 71, Debt Service.

R 6511 Bond Principal

This code is used to classify expenditures to retire the principal of bonds.

R 6512 Capital Lease Principal

This code is used to classify expenditures to retire the principal of long-term capital leases.

R 6513 Long-term Debt Principal

This code is used to classify expenditures to retire the principal of long-term debt (except bond and capital lease principal), using dedicated tax proceeds and other revenue. This includes non-voter approved debt repaid using tax proceeds dedicated to debt repayment. Long-term debt is defined as any debt that will not be paid with current available financial resources.

R 6521 Interest on Bonds

This code is used to classify expenditures/expenses to pay interest on bonds.

R 6522 Capital Lease Interest

This code is used to classify expenditures/expenses to pay interest on capital leases.

R 6523 Interest on Debt

This code is used to classify expenditures/expenses to pay interest on debt.

R 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.

R 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.

R 6529 Interest Expenditures/Expenses

This code is used to classify expenditures/expenses to pay interest not specified elsewhere.

R 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 proceeds from the new debt.

6600 Capital Outlay - Land, Buildings, and Equipment

This major classification is used to classify expenditures for capital assets.

R 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.

6625 Construction Fees Including Architecture

This code is used to classify expenditures for construction fee including architect fees. For PEIMS reporting, this account is converted to account code 6629.

R 6629 Building Purchase, Construction or 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.

R 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.

*6636 Technology Equipment – **FUND 6XX ONLY***

This code is used for technology equipment paid from bond funds only. For PEIMS reporting, this account is converted to account code 6639.

6637 Furniture

This code is used to classify expenditures for furniture. For PEIMS reporting, this account is converted to account code 6639.

*6638 Technology Equipment – **FUNDS NOT 6XX***

This code is used to classify expenditures for technology equipment that has a unit cost of \$5,000 or more paid from non-bond funds. For PEIMS reporting, this account is converted to account code 6639.

Object 6638 Expenditures to INCLUDE:	Object 6638 Expenditures to EXCLUDE:
<ul style="list-style-type: none"> • Telephone Systems • Intercommunication and Telecommunication systems • Mainframe and mini-computers • High-capacity copy machines • Purchase of site licenses, single use software, etc., if more than \$5000 or more per unit cost. 	<ul style="list-style-type: none"> • Lease Purchases with \$5000 or more per unit costs (object 6659) • Items that don't meet the individual \$5000 capital asset criteria, but by school district policy are defined to be a capital asset or aggregated items equal or exceed \$5000 (Ex: Library books) (Object 6649 or 6669) • Contract programming non-ownership (Object 6219) • Maintenance fees and/or upgrades (Object 6249)

R 6639***Equipment Other than Technology***

This code is used to classify expenditures for all equipment and capital outlay items having a per-unit cost of \$5,000 or more and a useful life of more than one year but do not fall into one of the classes described above.

Object 6639 Expenditures to INCLUDE:	Object 6639 Expenditures to EXCLUDE:
<ul style="list-style-type: none"> • Playground • Marquee – over \$5000 or bond 	<ul style="list-style-type: none"> • Lease Purchases with \$5000 or more per unit costs (object 6659) • Items that don't meet the individual \$5000 capital asset criteria, but by school district policy are defined to be a capital asset or aggregated items equal or exceed \$5000 (Ex: Library books) • Purchase of site licenses, single use software, etc. if more than \$5000 or more per unit cost. (Object 6638) • Site licenses, single use software that has a per unit cost of less than \$5,000 (Object 6325)

R 6641***Vehicles per-unit cost of less than \$5,000***

This code is used to classify expenditures for the purchase of vehicles having a per-unit cost of less than \$5,000 and a useful life of more than one year.

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

R 6669***Library Books and Media***

This code is used to classify 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; (Effective September 1, 2001); and are to be catalogued and controlled by the library. All expenditures/expenses coded to object code 6669 are to be coded to function 12, Instructional Resources and Media Services.

1100/1200/1300/1400/1500/1800/1900 Asset Object Code Overview

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 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.” School districts may optionally account for transactions at a more detailed level than the level indicated. The *R* by a code indicates that the code is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

1100	Cash and Cash Equivalents
1101	Inter-fund Cash
1102	Petty Cash Checking
1103	Petty Cash Box
1104	Payroll Clearing
1105	AP Clearing
1106	General Concentration
1107	AETNA/TASB
1108	DEBT Services
1109	Food Services
1121	Investments
1200	Receivables
1221	Property Taxes - Delinquent
1222	Property Taxes – Delinquent Prior Year
1225	Penalty & Interest Receivable
1231	Allowance for Uncollectable Taxes (Credit)
1235	Penalty & Interest Allow for Uncollectible Accts
1241 R	Due from State
1242 R	Due from Federal Agencies
1243 R	Due from Other Governments
1251	Accrued Interest
1261 R	General Fund
1262 R	Special Revenue Fund
1263 R	Debt Service Fund
1264 R	Capital Projects Fund
1268 R	Permanent Funds
1291	Other Receivables
1294	Other Receivables
1298	Payroll Receivables
1300	Inventories
1311	Inventories – Supplies and Materials
1312	Inventories – Tech. Applications
1400	Other Current Assets
1410 R	Deferred Expenditures
1411	Deferred Expenditures
1421	Capitalized Bond and Other Debt Issuance Costs
1431	Premium and Discount on Issuance of Bonds
1500	Land, Buildings and Equipment
1511	Land Purchase and Improvements

1521	Buildings and Improvements
1531	Vehicles
1539	Furniture and Equipment
1550	Capital Leases
1551 R	Buildings purchased under Capital Lease
1569 R	Library Books and Media
1571 R	Accumulated Depreciation - Buildings
1572 R	Accumulated Depreciation - Vehicles
1573 R	Accumulated Depreciation - Furniture and Equipment
1574 R	Accumulated Depreciation - Library Books and Media
1576 R	Accumulated Depreciation - Capital Leases
1581	Construction in Progress
1800	Restricted Assets
1811	Land Purchases, Improvements & Fees
1900	Other Assets
1911	Long-Term Investments

2100/2200/2300/2500 Liabilities Object Code Overview

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 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 “2.” School districts may optionally account for transactions at a more detailed level than the level indicated. The *R* by a code indicates that the code is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

2100	Current Payables
2111	Accounts Payable
2112	Accounts Payable- Delinquent Taxes
2114	Manual A/P Accruals
2116	Retainage Payable
2117	Accounts Payable - REV TRACK Handling Fee
2118	Soft Drink Commissions
2119	Accounts Payable – Technology Fee & Paper Sales
2121 R	Bonds Payable - Current Year
2122 R	Loans Payable - Current Year
2123 R	Other Liabilities - Current Cabling and Security
2141 R	Bond Interest Payable
2151 R	Federal Income Taxes
2152 R	Medicare
2153 R	Group Health and Life Insurance
2154 R	Credit Union
2155 R	Teacher Retirement
2159 R	Other Group Health and Life Insurance
2161	Accrued Wages Payable
2171 R	General Fund
2172 R	Special Revenue Fund
2173 R	Debt Service Fund
2174 R	Capital Projects Fund
2176 R	Internal Service Fund
2177 R	Trust and Agency Funds
2178 R	Permanent Funds
2181 R	Due to State
2182 R	Due to Federal Agencies
2183 R	Due to Other Governments
2191	Due to Student Groups
2200	Accrued Expenditures/Expenses
2211	Accrued Expenditures/Expenses
2300	Deferred Revenue
2311	Deferred Revenue
2312	Penalties & Interest Deferred Revenue
2500	Bonds and Loans Payable – Long-Term
2510 R	Bonds Payable – Long-Term
2511 R	Deferred Gain/Loss on Defeasance of Bonds
2516 R	Premium and Discount on Issuance of Bonds

2521	Loans Payable - Long-Term
2532	Vested Vacation Benefits Payable
2591	Other Long-Term Debt Liabilities

3400/3500/3600 Fund Balance/Net Assets Object Code Overview

Fund balances/net assets represent the difference between the assets and liabilities of a fund. These codes are four-digit object codes 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 “3.” School districts may optionally account for transactions at a more detailed level than the level indicated. The *R* by a code indicates that the code is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

3400	Reserved/Non-spendable or Restricted Fund Balance
3411	Non-spendable Inventories
3431	Reserve for Prepaid Items/Non-spendable Prepaid Items
3451	Restricted for Federal/State Funds Grant Restrictions
3471	Restricted for Capital Acquisition Program/Contractual Obligations
3481	RESTRICTED FOR RETIREMENT OF LONG-TERM DEBT
3500	Designated/Committed or Assigned Fund Balance
3511	Committed Fund Balance – Construction
3541	Committed Fund Balance
3545 R	Other Committed Fund Balance
3551	Assigned Fund Balance-Construction
3591	Other Designated Fund Balance
3592	Other Designated Fund Balance
3600	Unreserved, Undesignated/Unassigned Fund Balance
3611	Unreserved, Undesignated Fund Balance
3699	Undistributed - Unreserved, Undesignated Fund Balance

Other Resources/Revenues/Expenditures Object Codes

7900	Other Resources/Uses/Non-Operating Revenues
7911 R	Issuance of Bonds
7912 R	Sale of Real & Personal Property
7913 R	Proceeds from Capital Leases
7914 R	Loan Proceeds (Non-Current)
7915 R	Operating Transfers In
7916 R	Premium or Discount on Issuance of Bonds
7917 R	Prepaid Interest
7918 R	Special Items
7919 R	Extraordinary Items
7949 R	Other Resources
7957 R	Contributed Capital
7989 R	Other Non-Operating Revenues
8900	Expenses/Residual Equity Transfer In/Out
8911 R	Operating Transfers Out
8949 R	Other Uses

7900 Other Resources/Non-Operating Revenues

Other resources include sale of bonds, sale of real and personal property, proceeds from capital leases, operating transfers in, etc.

R 7911 Issuance of Bonds

This code is used to record the face amount of bonds that are issued.

R 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.

R 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.

R 7914 Loan Proceeds - Governmental Fund Types and Expendable Trust Funds Only (Non-Current)

This code is used to classify amounts of proceeds from long-term 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.

R 7915 Operating Transfers In

This code is used to classify operating transfers from other funds of the school district.

R 7916 Premium or Discount on Issuance of Bonds

This code is used to classify the premium or discount on the issuance of bonds.

R 7917 Prepaid Interest

This code is used to classify prepaid interest in connection with the issuance and/or defeasance of bonds.

R 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.

R 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.

R 7949 Other Resources

This code is used to record other resources not classified above.

R 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.

R 7989 Other Non-Operating Revenues

This code is used to classify amounts received from other non-operating revenue sources.

8900 Other Uses/Special Items/Extraordinary Items/Non-Operating Expenses

R 8911 Operating Transfers Out

This code is used to classify operating transfers to other funds of the school district.

R 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).

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Sub-Object Code Overview

The expenditure sub-object codes are assigned by the Director of Accounting to give management greater control over the funds at their disposal. Managers are encouraged to use as few Sub-Object accounts as they can and still maintain proper control and accountability over the funds in their budget.

NOTE: Campuses should use Activity Codes instead of sub-object codes. Contact the Assistant Director of Accounting for any issues.

Subaccount	Description
001	Sales Tax Rate 8.25%-City of Pasadena
002	Sales Tax Rate 8.25%-City of Houston
003	Sales Tax Rate 8.25%-City of South Houston
Vocational	
302	Career and Technology Education - (C.A.T.E.)
303	Miscellaneous CATE
Instructional	
316	Band
317	Choir
318	Orchestra
319	Drill Team
320	Elementary & Intermediate Music
321	Art
322	R.O.T.C.
325	Cheerleaders
326	Right Turn Only
327	Robotics
329	Alcoa Grant
330	Olympiad
332	Local Textbooks
333	State Textbooks
335	Academic Competition
Co-Curricular	
336	Football
337	Baseball & Softball
338	Tennis
339	Volleyball
340	Track & Cross-Country
341	Basketball
342	Golf
343	Soccer
344	Swimming
345	Concessions
346	Uniforms
347	Band, Orchestra, Choir Contests
348	Music Events
349	Lost Uniforms/Music
350	Instruments
352	Instrument Repair/Replace
Tegeler	
362	Performance Based
365	Petty Cash Box - Cashier's

Tax Office	
366	Current Year Tax Refunds
367	Prior Years Tax Refunds
368	Delinquent Taxes
369	Rendition Penalty
Human Resources	
371	Recruiting
372	Alternative Certification-External
373	Teaching Permits (Human Resources)
374	Advertising (Human Resources)
375	Microfilm (Human Resources)
Special Programs/Education	
376	Student Co-Pay - CASE After-School Grant
377	Donations
379	Donations
381	Parent Center
386	Behavior Intervention
Curriculum	
387	Alternative Teacher Certification-Internal
390	PISD Strategic Plan
Facility & Construction	
401	Facility Assessment Phase 1
402	Facility Assessment Phase 2
403	Bond Fund Pool Projects
406	Asbestos Abatement
408	Fire Alarm
409	Hazardous Waste
410	Indoor Air Quality (Mold Remediation)
412	Portable Buildings
413	Technology
414	Video Monitoring
415	Sparks Parks
416	Energy Management
418	Veteran Stadium Parking Lot Project
419	PHS ECHS Fund Balance Project
421	Bond Non-Eligible E-Rate Construction 2007
Service Operations	
446	Locks
450	Parking
451	Gas
452	Oil, Grease, Lubricants
453	Tires & Tubes
454	Vehicle Parts
455	Grounds Equipment Parts
456	Laundry
457	Lost PE Uniforms
Insurance	
460	Property Insurance
461	Crime Insurance
462	Fleet Insurance
463	Liability Insurance
464	Student Accident Insurance
465	Student Trip Insurance

466	Underground Insurance
467	Flood Insurance
468	Catastrophic
Food Service	
470	Catering
471	Non-Catering Fund Transfers
476	Federal Food Commodities
478	MyNutrikids Meal Program
479	Heartland-My School Bucks
Court/Legal	
480	Court Costs
481	Judgments
482	Tax PISD Miscellaneous
483	Tax – In Lieu of Taxes – FTZ
484	Tax – Real Suspense
Capital Project Fees Interest & Sinking / Bonds	
500	Bond Series-1996 (A)
502	Fees - Reimbursable for Bond 2000
503	Fees - Additional Fees for Bond 2000
550	Money Market Funds
551	Commercial Paper
552	Corporate Notes
553	Agency/Treasury Notes
554	Certificates of Deposit
555	Lone Star Corporate Overnight Plus
556	Lone Star Corporate Overnight
557	Lone Star Government Overnight
559	Texas Term
561	Treasury Notes
562	TexPool
563	TexPool Prime
564	Swap Income
565	Texas Class
Athletics	
575	Parking-Stadium
577	Athletics Bank Account
Miscellaneous	
601	Rental Property
603	Hurricane Katrina
604	Hurricane Ike
605	Fine Arts
608	Special Fund Balance Project
612	Employee Fall Festival
622	Ceased Property Portion of Sale
625	FEMA
626	FEMA
627	FEMA
628	FEMA
629	FEMA
630	FEMA
631	FEMA
640	State Requisitions
641	State Distributions
999	Fixed Asset Default Account

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Activity Code Overview

An activity code is an extension to the general ledger code to assist the employees in separating the coding further to include grants and campus departments and student groups. The activity codes will replace your excel spreadsheet.

The format that was established:

Fund	Year	Responsibility	Department
865	14	001	CLAS

Fund - Must be the same fund as used in the general ledger code.

Year - The year of the graduating class or the grant year. **For campus department activity codes this portion may be '00' because the balance rolls over each school year.**

Responsibility - Must be the same responsibility code as used in the general ledger code.

Department - The student group or department indicator code.

Please see the Grant section in the Business Office Procedure Manual for the grant activity codes or contact the Grant Accountant that handles your grant.

Payroll Activity Code Overview

A change that was made in the Lawson system now requires the use of an activity code when entering payroll:

199 payroll – 199.00.999.PAYR

240 payroll – 240.00.999.PAYR

461 payroll – 461.00.RRR.DDD

Responsibility (RRR) – That is your campus code. Must be the same responsibility code as used in the general ledger code.

Department (DDD) - The student group or department indicator code.