

ALIEF ISD ACCOUNT CODE STRUCTURE

Fund Codes	Function Codes	Object Codes	Sub-Object Codes	Organization Codes	Fiscal Year Code	Program Intent Codes	Local Option Codes
XXX	- XX	- XXXX	- XX	- XXX	- X	- XX	- XXX

This is the account code structure for all Alief budget codes. All accounts must have 20 digits as illustrated above.

- ❖ *Fund Code* – **Who** is funding the budget? A mandatory 3-digit code is to be used for all financial transactions to identify the fund group and specific fund.
- ❖ *Function Code* – **Why** is the money being expended? A mandatory 2-digit code that identifies the purpose of the transaction that is applied to expenditures.
- ❖ *Object Code* – For **what** is the money being expended? A mandatory 4-digit code identifying the nature and object of an account, a transaction, or a source.
- ❖ *Sub-Object Code* – **Who** is responsible for the money being expended? A 2 digit code for optional use to provide special accountability at the local level.
- ❖ *Organization Code* – **Where** is the money being expended? A mandatory 3 digit code identifying the organization, e.g., high school, middle school, elementary school, superintendent’s office, etc.
- ❖ *Fiscal Year Code* – **When** is the money being expended? A mandatory single digit code that identifies the fiscal year (September 1 through August 31) of the transaction or the project year of inception of a grant project. The year code always stays as “9” for funds 199, 240, 272, 410, 599, 6XX, 711, 713, 753, and 755.
- ❖ *Program Intent Code* – For **whom** is the money being expended? What is the particular need of a specific group of students? A 2-digit code used to designate services provided to students.
- ❖ *Optional Code* – An optional 3-digit code that may be used by the school district to further describe the transaction.

100 - 199	General Funds	409	High School Completion and Success/Texas High School Project
199	Local Maintenance Fund	410	Instructional Materials Allotment
200 – 379	Special Revenue Funds (Federal Grants)	429	Various State Grants
206	Texas Support for Homeless Education Program (TEXSHEP)	460 – 499	Special Revenue Funds (Local Grants)
211	Title 1, Part A	461	Campus Activity Funds
224	IDEA-B Formula	482	Various Local Grants
225	IDEA-B Preschool	483	IYG Grants
240	National School Breakfast and Lunch Program	484	After School Achievement Program
242	Summer Feeding Program	486	CASE Partnership
244	Career and Technical – Basic Grant	488	A+ Challenge Grant
255	Title II, Part A – Teacher and Principal Training and Recruiting	491	Alief Education Foundation Grant
263	Title III, Part A – English Language Acquisition and Language Enhancement	492	The JASON Project
265	Title IV, Part B – 21 st Century Community Learning Centers	499	Spark Park
272	MAC – Medicaid Administrative Claiming Program	500 – 865	
288	Carol White Grant (PEP)	599	Debt Service Funds
289	Various Federal Grants	636	Capital Projects, 2006
380 – 459	Special Revenue Funds (State Grants)	637	Capital Projects, 2007
385	State Supplemental Visually Impaired (SSVI)	638	Capital Projects, 2008
397	Advanced Placement Incentives	640	Capital Projects, 2010
404	Student Success Initiative	699	Capital Projects
		711	Alief Daycare
		712	Catering
		713	After School Program
		753	Worker’s Compensation
		755	Health Insurance
		865	Student Activity Fund

Funds (100 – 865)

- 10 Instruction and Instructional Related Services**
- 11 Instruction
This function is used for activities that deal directly with the interaction between teachers and students. This function includes expenditures for direct classroom instruction and other activities that deliver, enhance, or direct the delivery of learning situations to students.
- 12 Instructional Resources and Media Services
This function is used for expenditures that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.
- 13 Curriculum Development and Instructional Staff Development
This function is used for expenditures that are directly and exclusively used to aid instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Expenditures include inservice training and other staff development for instructional or instructional-related personnel (functions 11, 12 or 13) of the district (e.g., inservice for teachers and librarians).
- 20 Instructional and School Leadership**
- 21 Instructional Leadership
This function is used for expenditures that are directly used for managing, directing, supervising, and providing leadership of staff who provide general and specific instructional services.
- 23 School Leadership
This function includes expenditures used for directing, managing and supervising a school. It includes salaries and supplies for the principal, assistant principal and other administrative and clerical staff, including attendance clerks and secretaries.
- 30 Student Support Services**
- 31 Guidance, Counseling and Evaluation Services
This function includes expenditures for student testing and assessment and student counseling.
- 32 Social Work Services
This function includes expenditures which directly and exclusively promote and improve school attendance through investigating and diagnosing the social needs of the student. Examples include social workers and truant officers.
- 33 Health Services
This function embraces the area of responsibility providing health services which are not a part of direct instruction. It includes medical, dental, and nursing services.
- 34 Student Transportation
This function includes the cost of providing management and operational services for transporting students to and from school. Function 34 does not include field trips (11) or extracurricular trips (36).
- 35 Food Services
This function includes expenditures used for the management of the food service program at the schools and the serving of meals, lunches or snacks in connection with school activities.
- 36 Extracurricular Activities
This function is used for expenditures for school-sponsored activities outside of the school day, but which are not necessary to the regular instructional services. Use program intent code 91 for athletics and related activities and program intent code 99 for other activities (e.g., speech, debate, band, etc.)

Functions (11 – 36)

40	Administrative Support Services
41	<u>General Administration</u> This function includes expenditures incurred for the overall administrative responsibilities of the school district.
50	Support Services – Non Student Based
51	<u>Facilities Maintenance & Operations</u> This function deals with expenditures made to keep buildings, grounds and equipment safe for use and in efficient working condition. Examples include janitors, facility insurance premiums, and utilities.
52	<u>Security & Monitoring Services</u> 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. Examples include security guards, crossing guards, and campus police.
53	<u>Data Processing Services</u> This function is used for expenditures/expenses for data processing services, whether in-house or contracted.
60	Ancillary Services
61	<u>Community Services</u> This function encompasses all other activities of the school district which are designed to provide a service or benefit to the community as a whole or some segment of the community (e.g., parent involvement and parent center).
70	Debt Service
71	<u>Debt Service</u> 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.
80	Capital Outlay
81	<u>Facilities Acquisition & Construction</u> This function is used for expenditures that are for acquiring, equipping, and/or making additions to real property and sites.
90	Intergovernmental Charges
93	<u>Payments to Fiscal Agent/Member Districts of Shared Services Arrangements</u> This function is used for expenditures that are for (1) payments from a member district to a fiscal agent of a shared service arrangement; or, (2) payments from a fiscal agent to a member district of a shared service arrangement.
95	<u>Payments to Juvenile Justice Alternative Education Programs</u> 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.
99	<u>Other Intergovernmental Charges</u> Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property are to be coded to 99.

Functions (41 – 99)

0xxx	DUE FROM OTHER FUNDS (e.g., 0211 Due From Fund 211)	20xx	PAYROLL DEDUCTIONS AND WITHHOLDINGS
11xx	CASH & TEMPORARY INVESTMENTS	2001	403b Annuities
1110	Cash and Cash Equivalents	2002	457 Voluntary Plans – AIG/Valic
12xx	RECEIVABLES	2003	Roth 403b
1210	Property Taxes – Current	2004	Alief Retirement Plan
1220	Property Taxes – Delinquent	2005	Alief Retirement Leave (Local Leave)
1225	Principal & Interest	2010	Student Loan
1230	Allowance for Uncollectible Taxes	2011	Wage Levy
1235	Allowance for Uncollectible P & I	2012	Bankruptcy
1241	Due from State	2013	Child Support
1242	Due from Federal Agencies	2015	Day Care Tuition
1243	Due from Other Governments	2016	Miscellaneous Deduction
1250	Accrued Interest	2017	Stop Payment Fee
1290	Due from Other	2019	Chronicle Subscription
13xx	INVENTORIES	2020	Alief Education Foundation
1311	Inventory	2021	Certification Fees
14xx	OTHER CURRENT ASSETS	2022	Professional Dues – TSTA/NEA
1410	Deferred Expenditures	2023	Professional Dues – ATPE
15xx	LAND, BUILDINGS AND EQUIPMENT	2026	Professional Dues – TCTA
1510	Land Purchase and Improvements	2027	Professional Dues – TEP SA
1520	Buildings and Improvements	2028	Professional Dues – TFT/AFT
1531	Vehicles	2029	Professional Dues – TIVA
1536	Software	2030	Professional Dues – TX Munic Pol Assoc
1539	Furniture and Equipment	2031	Professional Dues – TUSE
1570	Accumulated Depreciation	2051	Federal Withholding Tax
1580	Construction in Progress	2052	Medicare
		2053	First Community Credit Union
		2054	TRS Federal Grant
		2055	TRS
		2056	TRS Special Service Purchase
		2057	TRS 90 Day Wait
		2058	TRS Care (employer portion)
		2059	TRS Statutory Minimum

Object – Assets & Liabilities

20xx	PAYROLL DEDUCTIONS AND WITHHOLDINGS (continued)	22xx	ACCRUED EXPENDITURES/EXPENSES
		2210	Accrued Expenses
2060	Medical Insurance HMO Pre-tax		
2061	Medical Insurance PPO Pre-tax	23xx	DEFERRED REVENUE
2062	Medical Insurance HMO Post-tax	2310	Deferred Revenue
2070	Dental Insurance Pre-tax	2311	Deferred State Formula Funding
2072	American Heritage Cancer Pre-tax		
2073	American Heritage Cancer Post-tax	25xx	BONDS AND LOANS PAYABLE – LONG-TERM
2074	UTA Heart Plan Pre-tax		
2075	UTA Heart Plan Post-tax	2510	Bonds Payable
2076	Fidelity GAP Plan Pre-tax	2512	Accumulated Accretion on Capital Appreciation Bonds
2077	Fidelity GAP Plan Post-tax		
2078	IAP Life Insurance	2532	Vested Vacation Benefits Payable
2079	UNUM Disability	2590	Other Long-Term Liabilities
2094	Genworth Long Term Care		
2096	Basic Life Insurance	34xx	RESTRICTED/NONSPENDABLE FUND BALANCE
2097	Dependent Life Insurance		
2098	Flexible Benefits – Dependent Care & Medical Expenses	3410	Nonspendable - Inventories
		3450	Restricted - Food Service
		3470	Restricted - Capital Acquisitions & Contractual Obligations
29xx	PAYROLL DEDUCTIONS AND WITHHOLDINGS (continued)	3480	Restricted - Retirement of Long-Term Debt
2909	Eyemed Plan G Pre-tax		
2910	Eyemed Plan G Post-tax	35xx	COMMITTED/ASSIGNED FUND BALANCE
2911	Eyemed Plan H Pre-tax		
2912	Eyemed Plan H Post-tax		
2913	Dental - Metlife PDP Low Pre-tax	3510	Committed - Construction
2914	Dental - Metlife PDP Low Post-tax	3530	Committed - Equipment
2915	Dental - Metlife PDP High Pre-tax	3540	Committed - Self-Funded Insurance
2916	Dental - Metlife PDP High Post-tax	3545	Committed - Other
2917	Dental - Metlife SGX245 Pre-tax	3590	Assigned - Other
2918	Dental - Metlife SGX245 Post-tax		
21xx	CURRENT PAYABLES	36xx	UNASSIGNED FUND BALANCE
		3600	Unassigned Fund Balance
2110	Accounts Payable		
2141	Accrued Bond Interest	39xx	UNRESTRICTED NET ASSETS
2160	Accrued Wages Payable	3900	Unrestricted Net Assets
2171	Due to General Fund		
2190	Due to Student Groups		

Object – Liabilities & Fund Balances

57xx	REVENUES FROM LOCAL AND INTERMEDIATE SOURCES	58xx	STATE PROGRAM REVENUES
5711	Taxes, Current Year Levy	5811	Available School Fund
5712	Taxes, Prior Year	5812	Foundation Entitlements
5719	Penalties, Interest and Other Tax Revenues	5819	Other FSP Revenue
5739	Tuition and Fees	5829	Miscellaneous State Revenue
5742	Earnings from Temporary Deposits and Investments	5831	TRS On-Behalf
5743	Rent	5842	SSA Revenue
5744	Donations		
5745	Insurance Recovery	59xx	FEDERAL PROGRAM REVENUES
5748	Reimbursement for Lost Textbooks	5919	Federal Revenue - Distributed through Government Other than State or Federal Agencies
5749	Other Revenues from Local Sources	5921	School Breakfast Program
5751	Food Service Activity	5922	National School Lunch Program
5752	Athletic Activities	5923	USDA Commodities
5754	Interfund Transactions	5929	Federal Revenues from TEA
5755	Enterprising Services Revenue	5931	SHARS – Medicaid Reimbursement
5759	Cocurricular, Enterprising Services or Activities	5932	MAC Reimbursements
5769	Crossing Guard Revenue	5939	Federal Revenue - Distributed from State Other than TEA
		5949	Federal Revenue - Directly from the Federal Government

Object – Revenues

61xx	PAYROLL COSTS The gross salary or wages and benefit costs for employee services.	614x	Employee Benefits
		6141	<u>Medicare</u> Employer costs of matching the percentage of “new employee” salary deduction for participation in Medicare. New employees are those hired after 3/31/86.
611x	Teachers and Other Professional Personnel	6142	<u>Group Health and Life Insurance</u> Employer costs incurred to provide personnel with health and life insurance benefits.
6112	<u>Salaries - Substitute Teachers</u> Gross salary expenditures for substitute teachers and professionals. <i>All substitute teachers are coded to function 11 object 6112.</i>	6143	<u>Workers’ Compensation</u> Employer costs incurred to provide personnel with workers’ compensation benefits.
6118	<u>Extra Duty Pay – Teachers & Other Prof.</u> Payments for personnel services in excess of the normal work period.	6144	<u>TRS On-Behalf</u> State provided benefits for matching teacher retirement contributions. An equal revenue amount is recorded in object code 5831.
6119	<u>Salaries – Teachers & Other Prof.</u> The gross salary expenditures for teachers and other professional exempt personnel as defined by the Fair Labor Standards Act.	6145	<u>Unemployment Compensation</u> Expenditures made to provide employees with unemployment compensation.
612x	Support Personnel	6146	<u>Teacher Retirement/TRS CARE</u> Expenditures made from local, state, and federal program funds to pay state matching of teacher retirement on the above state minimum contribution or the required matching amount from federal funds.
6121	<u>Extra Duty Pay – Support Personnel</u> Payments to support personnel for services in excess of the normal work period.	6147	<u>Vacation Leave Pay</u> Amounts paid to employees for accumulated vacation leave that extends beyond the termination date of employment.
6125	<u>Substitute Support Personnel</u>	6148	<u>Sick Leave Pay</u> Amounts paid to employees for accumulated sick leave that extends beyond the termination date of employment.
6126	<u>Salaries – Support Personnel</u> The gross salary expenditures and accruals for support personnel such as paraprofessional and support staff (e.g., secretaries, clerks, and teacher aides who are employed on a permanent basis).	6149	<u>Employee Other Benefits</u> Amounts paid to employees for 401 (a) Matching Plan and other benefits not detailed above.
6129	<u>Part-Time & Temporary</u> Gross salary expenditures for personnel who are employed on a part-time or temporary basis.		
613x	Employee Allowances		
6134	<u>Stipends & Other Payroll Payments</u> Money paid to employees for participation in organizational controlled or directed activities (e.g., athletics).		
6139	<u>Employee Allowances</u> Allowances to employees to compensate for expenses incurred which do not require a detailed accounting record such as an expense report (e.g., uniform allowances).		

Object – Expenditures

<p>62xx PROFESSIONAL AND CONTRACTED SERVICES Expenditures for services rendered to the local agency by firms, individuals, or other organizations which are independent of the District.</p> <p>621x Professional Services</p> <p>6211 <u>Legal Services</u> Expenditures for fees, associated travel, and other related costs for legal services.</p> <p>6212 <u>Audit Services</u> Expenditures for fees, associated travel, and other related costs for audit services.</p> <p>6213 <u>Tax Appraisal and Collection</u> Tax appraisal and collection fees.</p> <p>6218 <u>Co-Curricular Student Assembly</u> Fees and expenses paid to persons serving in non-employee capacities as game officials, speakers, presenters, etc., at school-sponsored student assemblies.</p> <p>6219 <u>Professional Services</u> Expenditures for professional services rendered by personnel who are not on the District's payroll. Professional services include architecture, landscape architecture, land surveying, medicine, accounting, optometry, professional engineering, real estate appraising, and professional nursing according to <u>Government Code</u>. (e.g., Occupational Therapists, Physical Therapists).</p> <p>622x Tuition and Transfer Payments</p> <p>6221 <u>Staff Tuition and Related Fees</u> Expenditures rendered by institutions of higher learning for benefit of the District's personnel.</p> <p>6223 <u>Student Tuition – Other than Public School</u> Expenditures for tuition if a school district is under contract with an institution of higher learning or with non-public schools to provide educational services to students. This includes payments to Juvenile Justice Alternative Education Programs (<i>function 95</i>).</p>	<p>6229 <u>Tuition and Transfer Payments</u> Expenditures for tuition and transfer payments not detailed above.</p> <p>623x Education Service Center Services</p> <p>6234 <u>Media</u> Expenditures made for media services rendered by Region ESC.</p> <p>6239 <u>ESC Other Services</u> Expenditures for other contracted miscellaneous services provided by Region ESC.</p> <p>624x Contracted Maintenance and Repair Services</p> <p>6244 <u>Vehicles</u> Expenditures for normal upkeep of vehicles, including school buses.</p> <p>6245 <u>Audio-Visual Equipment</u> Expenditures for the normal upkeep and repair of audio-visual equipment.</p> <p>6246 <u>Buildings</u> Expenditures for the normal upkeep of buildings.</p> <p>6247 <u>Grounds</u> Expenditures for the normal upkeep of grounds.</p> <p>6248 <u>Other Repairs</u> Expenditures for normal upkeep of items not mentioned above.</p> <p>6249 <u>Furniture, Computers and Equipment</u> Expenditures for the normal upkeep of furniture, equipment, computers, and radios.</p> <p>625x Utilities</p> <p>6255 <u>Water, Wastewater Treatment, and Sanitation</u></p> <p>6256 <u>Telephone, Facsimile, and Telecommunications</u></p> <p>6257 <u>Electricity</u></p> <p>6258 <u>Gas and Other Heating and Cooling Fuels</u></p>
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Object – Expenditures

62xx	PROFESSIONAL AND CONTRACTED SERVICES (continued)
626x	Rentals – Operating Leases
6268	<u>Royalties</u> Expenditures for use of patents, trademarks; motion picture or TV copyrights (plays for UIL), etc.
6269	<u>Rentals-Operating Leases</u> Expenditures for all other rentals-operating leases. This includes, but is not limited to, rental or lease of: furniture, computers, buildings, space in buildings, and telecommunications equipment.
629x	Miscellaneous Contracted Services
6291	<u>Consulting Services</u> Consulting services refer to the practice of helping districts to improve performance through analysis of existing problems and development of future plans. 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. <i>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.</i>
6294	<u>Printing and Duplicating Services (AISD Print Shop Charges Only)</u> Contracted services for printing and duplicating.
6299	<u>Miscellaneous Contracted Services</u> Expenditures for all miscellaneous contracted services not specified elsewhere (e.g., speakers for staff development, access to database, courier services, uniform services, out-of-district printing, etc.)

63xx	SUPPLIES AND MATERIALS All expenditures for supplies and materials furnished by the District.
631x	Supplies and Materials for Maintenance and/or Operations (Primarily for use by Maintenance, Transportation, and Custodial Departments)
6311	<u>Gasoline and Other Fuels for Vehicles</u> Expenditures for gasoline, motor oil, and other fuels necessary for operating and maintaining District vehicles.
6315	<u>Custodial</u> Expenditures for all types of janitorial supplies used to maintain and operate physical facilities.
6316	<u>Buildings</u> Supplies and materials necessary for the maintenance and operations of the buildings.
6317	<u>Grounds</u> Supplies and materials necessary for the maintenance and operations of the grounds.
6319	<u>Other Miscellaneous Supplies</u> All other supplies and materials necessary for maintenance and operations which are not listed above.
632x	Textbooks, Library Books, and Other Reading Materials
6321	<u>Textbooks</u> Expenditures for textbooks furnished free to students.
6328	<u>Library Books</u> Expenditures for library books that are to be cataloged and controlled by the library.
6329	<u>Other Reading Materials</u> Expenditures for magazine subscriptions, newspaper subscriptions, reference books, and other reading materials that are placed in the classroom, offices, or libraries and are not cataloged and controlled by the library.

Object – Expenditures

63xx	SUPPLIES AND MATERIALS (continued)	6396	Software and Computer Supplies Expenditures for computer software with a license cost or a site license cost less than \$5,000 (excluding training 6299 and routine maintenance 6249) or a useful life of one year or less, and data processing equipment and supplies costing less than \$500 per unit. Software that is web-based is considered one unit regardless of the number of licensees who may use the software.
633x	Testing Materials		
6339	<u>Testing Materials</u> Expenditures for all types of testing materials and related supplies including test booklets.	6397	<u>Warehouse</u> Expenditures for supplies and materials ordered from the Alief ISD Warehouse.
634x	Food Service (Food Service Dept. Only)	6398	<u>Controlled Assets – Furniture and Other Equipment</u> Expenditures for non-technology furniture and equipment with a unit cost of \$500 and over but less than \$5,000. The cost should include ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary costs include costs that are directly attributable to asset acquisition – such as freight charges, site preparation costs, and professional fees (excluding training 6299 and routine maintenance 6249).
6341	<u>Food</u> Expenditures for food, including related costs such as transportation, handling, processing, outside storage facilities, and any other food-related costs.		
6342	<u>Non-Food</u> Expenditures for non-food supplies such as napkins, silverware and straws.	6399	<u>General Supplies</u> Expenditures for those items of relatively low unit cost necessary for the instructional process and administrative functions, not mentioned elsewhere (e.g., workbooks, pencils, and paper, etc.).
6344	<u>USDA Donated Commodities</u> This code is used to classify the costs of commodities.		
639x	General Supplies and Materials These expenditure codes are used to classify general supplies and materials, and controlled assets.		
6395	<u>Controlled Assets – Technology</u> Expenditures for computing equipment, audio-visual, and other technology-related equipment with a unit cost of \$500 and over but less than \$5,000 The cost should include ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary costs include costs that are directly attributable to asset acquisition – such as freight charges, site preparation costs, and professional fees (excluding training 6299 and routine maintenance 6249).		

Summary of Capital Outlay and Supply Codes

Items costing <\$500:	Code to 6396 and 6399, as appropriate
Items costing >=\$500 and <\$5,000:	Code to 6395, 6396, and 6398, as appropriate. ***
Items costing >=\$5,000:	Code to 6631 to 6639, as appropriate. ***

***Items in these categories will be tagged and tracked in the fixed asset inventory system.

Object – Expenditures

<p>64xx OTHER OPERATING COSTS Expenditures for items necessary for the operation of the District not included in the 6100-6300 series.</p> <p>641x Travel, Subsistence, and Stipends 6411 <u>Employee Travel and Subsistence</u> The cost of transportation, meals, lodging and other expenses associated with business travel on behalf of the District. Travel expenditures must conform to IRS, OMB Circular A-87 (federal funds) regulations and the District Travel Policy. This does include registration fees.</p> <p>6412 <u>Student Travel and Subsistence</u> Costs paid on behalf of students traveling on school-sponsored events/trips such as rentals of vehicles, entrance fees, meals, and rooms, etc.</p> <p>6417 <u>Board Member Travel and Subsistence</u> Travel monies paid to board members.</p> <p>6419 <u>Non-Employee Travel and Subsistence</u> Travel monies paid to non-employees.</p> <p>642x Insurance and Bonding Costs 6425 <u>Property Insurance</u> 6426 <u>Liability Insurance</u> 6427 <u>Bonding Expenses</u> 6428 <u>Athletic Insurance</u> 6429 <u>Other Insurance</u></p> <p>643x Election Costs 6439 <u>Election Expenses</u> Expenditures incurred in connection with elections, including election officials, who are not school district employees, legal notices, etc.</p> <p>644x Depreciation Expenses 6449 <u>Depreciation Expenses</u></p>	<p>649x Miscellaneous Operating Expenses 6492 <u>Payments to Fiscal Agent</u> Expenditures paid to a fiscal agent of a shared services arrangement in which the District is a participant (<i>Function 93</i>).</p> <p>6494 <u>Reclassified Transportation Expenditures (AISD Transportation Charges)</u> Expenditures for transportation costs other than those incurred for the purpose of transporting students to and from school. Examples of such costs include those associated with field trips and extra-curricular activities.</p> <p>6495 <u>Dues</u> Expenditures for membership dues paid to clubs, committees, or other organizations.</p> <p>6497 <u>Fees</u> Expenditures for miscellaneous fees including competition fees.</p> <p>6498 <u>Awards</u> Expenditures for miscellaneous awards.</p> <p>6499 <u>Miscellaneous Operating Expenses</u> Expenditures for other miscellaneous operating expenses not mentioned above (e.g., food/refreshments for school-related meetings, newspaper advertisements, bid notices, etc.).</p>	<p>65xx DEBT SERVICE</p> <p>651x Debt Principal 6511 <u>Bond Principal</u></p> <p>652x Interest Expenditures/Expenses 6521 <u>Interest on Bonds</u></p> <p>659x Other Debt Service Expenditures/Expenses 6598 <u>Arbitrage Fees</u> 6599 <u>Other Debt Fees</u></p>
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Object – Expenditures

<p>66xx CAPITAL OUTLAY – LAND, BUILDINGS, AND EQUIPMENT As mandated by TEA, all expenditures in object codes 6614 to 6639 must have a unit cost of \$5,000 and over, with an estimated useful life of more than one year. The cost should include ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary costs include costs that are directly attributable to asset acquisition – such as freight charges, site preparation costs, and professional fees (excluding training and routine maintenance). All items coded to these objects will be tagged and tracked in the fixed asset inventory system.</p>	<p>663x Furniture and Equipment 6631 <u>Vehicles</u> Vehicles of \$5,000 per unit and greater. 6635 <u>Technology-Related Equipment</u> Expenditures for computing equipment, audio-visual, and other technology-related equipment, with a unit cost of \$5,000 and greater and an estimated useful life of more than one year. 6636 <u>Software</u> Expenditures for computer software with a license cost or a site license cost of \$5,000 and greater (excluding training 6299, routine maintenance 6249, and annual web access charges 6299) and an estimated useful life of more than one year. Software that is web-based is considered one unit regardless of the number of licensees who may use the software. 6639 <u>Furniture and Other Equipment</u> Expenditures for all other furniture and equipment with a cost of \$5,000 per unit and greater, but does not fall into one of the 6600 classes described above.</p>
<p>661x Land Purchase and Improvement 6614 <u>Land Purchases</u> Land Purchases of \$5,000 and greater. 6615 <u>Land Improvements</u> Land Improvements of \$5,000 and greater. 6619 <u>Land Purchase Fees</u></p>	<p>79xx OTHER RESOURCES/NON-OPERATING REVENUES 7911 <u>Proceeds From Sale of Bonds</u> 7915 <u>Operating Transfers In</u> 7916 <u>Premium or Discount on Bonds</u></p>
<p>662x Building Purchase, Construction or Improvements 6624 <u>Building Purchase or Construction</u> 6625 <u>Building Improvements</u> 6629 <u>Building Fees</u></p>	<p>89xx OTHER USES/NON-OPERATING EXPENSES 8911 <u>Operating Transfers Out</u> 8949 <u>Other Uses</u></p>

Object – Expenditures & Other Resources and Uses

00	Generic/Non Specific	41	Drill Team	76	Preschool Devel/PPCD & ETC	HL	Homeless Transportation
01	Instructional Support	42	Computer Instructional Labs	77	Homebound/Hospital	IN	Interest Income
02	Media Center	43	Health Education	78	Speech Therapy	JV	Junior Varsity
04	Kindergarten	45	General Administration	79	Athletics	LE	Law Enforcement
05	Pre-Kindergarten	46	Adapted Physical Education	80	Boy's Football	MS	Microsoft Computer Courses
06	Language Arts	47	Research & Eval. Testing	81	Boy's Basketball	NM	Nutrition Money
07	Social Studies	48	In-Service Education	82	Boy's Baseball	NO	North House Budget
08	Math	49	Curriculum Development	83	Boy's Track	OC	Inventory
09	Science	50	After School Program	84	Boy's Golf	PA	PALS
10	Foreign Language	52	PEP/CAPE	85	Boy's Tennis	PC	Petty Cash
11	Physical Education	54	Automotive Technology	86	Girl's Basketball	PT	Part-time
12	Computer Science	55	Tutorial	87	Girl's Volleyball	RS	Tax Reserve
13	Art	56	Hotel Management	88	Girl's Track	SI	School Improvement
14	Music (District-Wide)	58	CVAE/Mechanical Repair	90	Girl's Golf	SK	Science Kits
15	Music/Choir	59	Pre-School/Summer School	91	Girl's Soccer	SO	South House Budget
16	Band	60	HOPE	93	Swimming	SP	Sub Pay – Teacher Planning
17	Orchestra	61	Community Services	94	Girl's Softball	ST	Student Council
18	Industrial Arts	62	Drafting	95	Reading	T3	Switches
19	Business Education	63	Food Production	96	Boy's Soccer	TA	Technology Applications
20	Vocational Home Economics	64	Crime Prevention/Drug Ed.	99	Communities in Schools	TE	Technology Education
21	ESL	65	Career Education	AD	Academic Decathlon	TG	Replacement Cycle
22	Bilingual	66	Parental Involvement	AE	Agriculture Education	TK	Tech Plan Alg/Geom
23	ROTC	68	Deaf Education	AP	Advanced Placement	TL	Tech Plan Video Conf Supp
24	Vocational Ed. Support	69	Visually Handicapped	AR	Accelerated Reading/Math	TS	Tech Specialists
25	Computer Operations	70	Special Ed Support (Central)	AV	AVID	TU	Tech Plan Library
26	Distributive Education	71	Discovery	BP	Business Partner	TV	Tech Plan MIS
28	Vocational Office Education	72	Centered/Structured	CD	Collaborative Drop Out	TX	Tech Plan Server
29	Home Economics	73	TI/TLC/Autistic	CG	Crossing Guards	TZ	Tech Plan Standardized Web
30	Health Occupations Coop	74	Pre-Voc/Self Contained/VAC	CH	Cheerleading	VN	Virutal Network
31	District-Wide Testing	75	Occup./Physical/Music Therapy	CT	Citgo	VT	Video Tech
32	Psych. Services Testing		Resource SE	DA	DATE Grant	WC	Workers Comp
33	Agricultural Education			DC	Desktop Computing	WN	Wellness Program
34	Night High School			DP	Data Processing	WS	Wood Shop
36	Co-Curricular Activities			EC	Early College	YB	Yearbook
37	Dance			ER	Erate/Echalk		
38	Drama			G1	First Grade		
39	Speech			G2	Second Grade		
3D	Ceramic			G3	Third Grade		
40	Journalism			G4	Fourth Grade		

Sub-Objects

**001-699 ORGANIZATION UNITS -
CAMPUSES**

High School Campuses

- 001 Hastings High School
- 002 Elsik High School
- 003 Taylor High School
- 005 Alief Learning Center
- 006 Kerr High School
- 007 Hastings 9th Grade Center
- 008 Elsik 9th Grade Center
- 011 Crossroads
- 012 Early College

Middle School Campuses

- 041 Alief Middle School
- 042 Olle Middle School
- 043 Killough Middle School
- 044 Holub Middle School
- 045 Albright Middle School
- 046 O'Donnell Middle School

Elementary Campuses

- 101 Youens Elementary
- 102 Boone Elementary
- 103 Martin Elementary
- 104 Chambers Elementary
- 105 Smith Elementary
- 106 Mahanay Elementary
- 107 Kennedy Elementary
- 108 Chancellor Elementary
- 109 Liestman Elementary
- 110 Petroksy Elementary
- 111 Heflin Elementary
- 112 Cummings Elementary
- 113 Rees Elementary
- 114 Alexander Elementary
- 115 Hearne Elementary
- 116 Landis Elementary
- 117 Sneed Elementary

- 118 Best Elementary
- 119 Outley Elementary
- 120 Hicks Elementary
- 121 Bush Elementary
- 122 Collins Elementary
- 123 Horn Elementary
- 124 Holmquist Elementary

Intermediate Campuses

- 140 Owens Intermediate
- 141 Klentzman Intermediate
- 142 Youngblood Intermediate
- 143 Mata Intermediate
- 144 Miller Intermediate
- 145 Budewig Intermediate

Other Campuses

- 199 Special Education
- 699 Summer School

**700-999 ORGANIZATION UNITS -
ADMINISTRATIVE &
SUPPORT**

**Superintendent's Office & Board of
Trustees**

- 701 Superintendent
- 702 Board of Trustees

Business and Support Services

- 703 Tax Office
- 710 Business and Support
Services
- 711 Technology Services
- 712 Purchasing
- 713 Transportation
- 714 Nutrition
- 715 Accounting and Finance
- 717 Security

**Business and Support Services
(continued)**

- 718 Printing
- 721 Warehouse
- 723 Communication Services
- 730 Human Resources
- 731 Employee Relations
- 732 Personnel Services
- 750 MIS(Indirect cost portion)
- 772 Maintenance
- 774 Custodial Services
- 776 Planning and Construction
- 777 Energy Management
- 778 Safety/Risk Management
- 780 Administrative Support
Facility
- 879 District Common
Assessment (DCA)
- 982 Athletic Department
- 984 Central Natatorium
- 998 District Administration
- 999 Undistributed

**INSTRUCTION & OTHER
DEPARTMENTS**

- 792 Community School
Relations
- 800 Day Care
- 820 School Administration and
Student Services
- 830 Pupil Personnel Services
- 840 High School Instruction
- 850 Parental Involvement
- 870 Special Services
- 874 Psychological Services
- 880 Curriculum
- 889 Solo and Ensemble Contest
- 890 Instruction
- 922 Night High School /SOAR
- 934 Health Services

Organizations

Program Intent Codes

11	Basic Educational Services The costs incurred to provide the primary level of education/instruction to students in grades K-12 prescribed by Texas State Law as well as adult basic and secondary education services.
21	Gifted and Talented The costs incurred to assess students for program placement and provide instructional services (which are guided by the state) beyond the basic educational program and that are designed to meet the needs of students in gifted and talented programs.
22	Career and Technology 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.
23	Services to Students with Disabilities (Special Education) The costs incurred to evaluate, place, and provide educational and/or other services to students who have Individual Education Plans (IEP) approved by Admissions, Review, and Dismissal (ARD) committees.
24	Accelerated Education The costs incurred to use instructional strategies to provide services in addition to those provided at the basic level of instruction, thereby increasing the amount and quality of instructional time for students in such at-risk situations.
25	Bilingual Education and Special Language Programs The costs incurred to evaluate, place, and provide educational and/or services that are intended to make the students proficient in the English language, primary language literacy, composition and academic language related to required courses.
26	Nondisciplinary Alternative Education Programs – AEP Services All costs incurred services to students who are separated from regular classroom to a nondisciplinary alternative education program and are at risk of dropping out of school.
28	Disciplinary Alternative Education Programs – DAEP Basic Services All costs incurred to provide the base line program (nonsupplemental) services to students who are separated from regular classroom to a disciplinary alternative education program.
29	Disciplinary Alternative Education Programs – DAEP Supplemental Services The supplemental costs incurred to provide services to students who are separated from regular classroom to a disciplinary alternative education program.
30	Title 1, Part A Schoolwide Activities Related to State Compensatory Education The State Compensatory Education costs incurred to supplement federal awards for use on Title 1, Part A schoolwide campuses with at least 40% educationally disadvantaged students (including fund code 211) in the amount of the State Compensatory Education allotment used to supplement federal awards.
31	High School Allotment The costs incurred to prepare students to go on to higher education, encourage students to take advanced course work, increase the rigor of academic course work, align secondary and postsecondary curriculum and support promising high school completion and success initiatives in grades 6 through 12. This is to be used by the Accounting Department only.
32	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.
33	Prekindergarten – Special Education
34	Prekindergarten – Compensatory Education
35	Prekindergarten – Bilingual Education
91	Athletics and Related Activities The costs incurred to provide for participation in competitive athletic activities such as football, basketball, golf, swimming, wrestling, gymnastics, baseball, tennis, track, volleyball, etc.
99	Undistributed All charges which are not readily distributed to program intent codes are classified here. This code may be used with any function except Function 11.

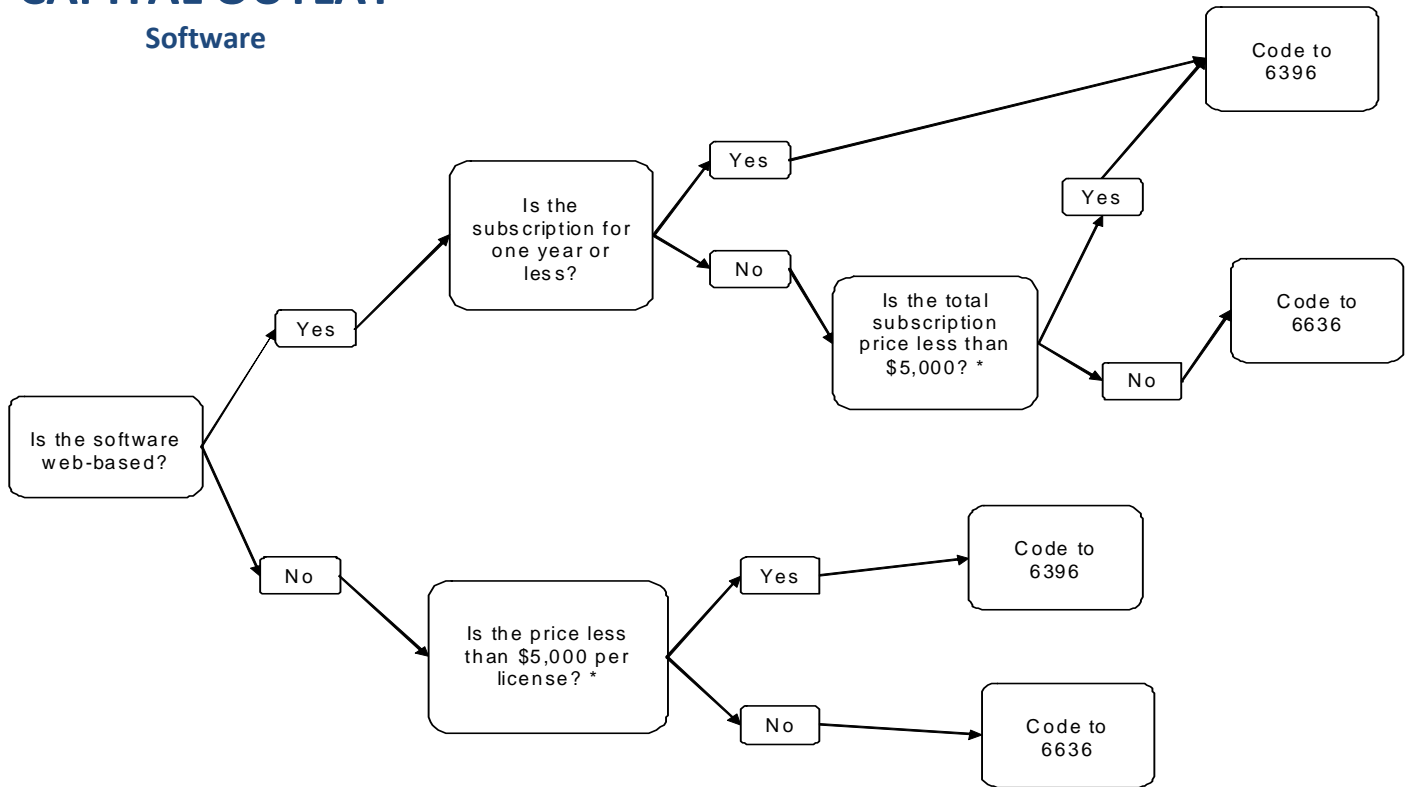
Local Option Codes

DNT	Donated Funds Used to designate Donated Funds in the expenditure code only.
CAP	Capital Improvement Projects Used to designate minor capital improvement projects that will be done by the Maintenance Department.

Program Intent Codes and Local Option Codes

CAPITAL OUTLAY

Software



✚ Software that is web-based is considered one unit regardless of the number of licensees who may use the software.