

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		
199	Local Maintenance Fund	404	Student Success Initiative
200 – 379	Special Revenue Funds (Federal Grants)	410	Instructional Materials Allotment
		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	486	CASE Partnership
240	National School Breakfast and Lunch Program	491	Alief Education Foundation Grant
242	Summer Feeding Program	492	The JASON Project
244	Career and Technical – Basic Grant	499	Spark Park
255	Title II, Part A – Teacher and Principal Training and Recruiting	500 – 865	
263	Title III, Part A – English Language Acquisition and Language Enhancement	599	Debt Service Funds
265	Title IV, Part B – 21 st Century Community Learning Centers	638	Capital Projects, 2008
272	MAC – Medicaid Administrative Claiming Program	641	Capital Projects, 2013
289	Various Federal Grants	642	Capital Projects, 2015
380 – 459	Special Revenue Funds (State Grants)	643	Capital Projects, 2016
385	State Supplemental Visually Impaired (SSVI)	644	Capital Projects, 2017
397	Advanced Placement Incentives	645	Capital Projects, 2018
		646	Capital Projects, 2019
		647	Capital Projects, 2020
		648	Capital Projects, 2021
		699	Capital Projects
		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
1120	Current Investments	2003	Roth 403b
12xx	RECEIVABLES	2004	Alief Retirement Plan
1210	Property Taxes – Current	2005	Alief Retirement Leave (Local Leave)
1220	Property Taxes – Delinquent	2010	Student Loan
1225	Principal & Interest	2011	Wage Levy
1230	Allowance for Uncollectible Taxes	2012	Bankruptcy
1235	Allowance for Uncollectible P & I	2013	Child Support
1241	Due from State	2015	Day Care Tuition
1242	Due from Federal Agencies	2016	Miscellaneous Deduction
1243	Due from Other Governments	2019	Chronicle Subscription
1250	Accrued Interest	2020	Alief Education Foundation
1290	Due from Other	2021	Certification Fees
13xx	INVENTORIES	2022	Professional Dues – TSTA/NEA
1311	Inventory	2023	Professional Dues – ATPE
14xx	OTHER CURRENT ASSETS	2026	Professional Dues – TCTA
1410	Prepaid Items	2027	Professional Dues – TEPSA
15xx	LAND, BUILDINGS AND EQUIPMENT	2028	Professional Dues – TFT/AFT
1510	Land Purchase and Improvements	2029	Professional Dues – TIVA
1520	Buildings and Improvements	2030	Professional Dues – TX Munic Pol Assoc
1531	Vehicles	2031	Professional Dues – TUSE
1536	Software	2035	YMCA Membership
1539	Furniture and Equipment	2036	Metlife Legal
1559	Leased Equipment	2037	Combined Life
1570	Accumulated Depreciation	2038	Accident Ins-Lo
1580	Construction in Progress	2039	Accident Ins-Hi
17xx	DEFERRED OUTFLOWS	2040	Fotegra Plus
1700	Deferred Outflows	2041	AFA Gap-Pre-tax
19xx	OTHER ASSETS	2042	AFA Gap-Post-tax
1910	Long Term Investments	2043	Disability-AFA
		2044	Texas Life
		2051	Federal Withholding Tax
		2052	Medicare
		2053	First Community Credit Union
		2054	TRS Federal Grant

Object – Assets & Liabilities

20xx	PAYROLL DEDUCTIONS AND WITHHOLDINGS (continued)	29xx	PAYROLL DEDUCTIONS AND WITHHOLDINGS (continued)
2055	TRS	2919	TRS Retiree Surcharge
2056	TRS Special Service Purchase	2920	TRS Surcharge 1.5%
2057	TRS 90 Day Wait	2921	Expert Pay Fees
2058	TRS Care (employer portion)	2922	Aetna KelseyCare Pre-tax
2059	TRS Statutory Minimum	2923	Aetna KelseyCare Post-tax
2060	Medical Insurance HMO Pre-tax	2924	Aetna Memorial Hermann Pre-tax
2061	Medical Insurance PPO Pre-tax	2925	Aetna Memorial Hermann Post-tax
2062	Medical Insurance HMO Post-tax	2926	Aetna EPO Pre-tax
2063	Medical Insurance PPO Post-tax	2927	Aetna EPO Post-tax
2064	Delta DHMO Pre-tax	2928	Cigna DHMO Pre-tax
2065	Delta Value Pre-tax	2929	Cigna DHMO Post-tax
2066	Delta PPO Pre-tax	2930	Cigna PPO Low Pre-tax
2067	Delta DHMO Post-tax	2931	Cigna PPO Low Post-tax
2068	Delta Value Post-tax	2932	Cigna PPO High Pre-tax
2069	Delta PPO Post-tax	2933	Cigna PPO High Post-tax
2072	American Heritage Cancer Pre-tax	2934	Eyemed Low Pre-tax
2073	American Heritage Cancer Post-tax	2935	Eyemed Low Post-tax
2074	UTA Heart Plan Pre-tax	2936	Eyemed High Pre-tax
2075	UTA Heart Plan Post-tax	2937	Eyemed High Post-tax
2076	Fidelity GAP Plan Pre-tax	2939	Cancer American Fidelity Pre-tax
2077	Fidelity GAP Plan Post-tax	2940	Cancer American Fidelity Post-tax
2078	IAP Life Insurance	2941	Optional Life-UNUM Post-tax
2083	Superior Lo Pre-tax	2942	Dependent Life-UNUM Post-tax
2084	Superior Hi Pre-tax		
2085	Superior Lo Post-tax	21xx	CURRENT PAYABLES
2086	Superior Hi Post-tax	2110	Accounts Payable
2087	ILock360	2111	Unclaimed Property
2088	Metlife Crit Ill	2112	Employee Reimbursements
2089	Standard Disability	2141	Accrued Bond Interest
2094	Genworth Long Term Care	2160	Accrued Wages Payable
2096	Basic Life Insurance	2171	Due to General Fund
2097	Dependent Life Insurance	2174	Due to Capital Projects Fund
2098	Flexible Benefits – Dependent Care & Medical Expenses	2181	Due to TEA
		2183	Due to Other Governments
		2190	Due to Student Groups

Object – Liabilities & Fund Balances

22xx	ACCRUED EXPENDITURES/EXPENSES	34xx	RESTRICTED/NONSPENDABLE FUND BALANCE
2210	Accrued Expenses	3410	Nonspendable - Inventories
23xx	UNEARNED REVENUE	3450	Restricted - Food Service
2310	Unearned Revenue (e.g., Grants)	3470	Restricted - Capital Acquisitions & Contractual Obligations
25xx	BONDS AND LOANS PAYABLE – LONG-TERM	3480	Restricted - Retirement of Long-Term Debt
2510	Bonds Payable	35xx	COMMITTED/ASSIGNED FUND BALANCE
2512	Accumulated Accretion on Capital Appreciation Bonds	3510	Committed - Construction
2531	Capital Lease Payable	3530	Committed - Equipment
2532	Vested Vacation Benefits Payable	3540	Committed - Self-Funded Insurance
2590	Other Long-Term Liabilities	3545	Committed - Other
26xx	DEFERRED INFLOWS	3590	Assigned - Other
2600	Deferred Inflows (e.g., unavailable tax levies)	36xx	UNASSIGNED FUND BALANCE
		3600	Unassigned Fund Balance
		39xx	UNRESTRICTED NET ASSETS
		3900	Unrestricted Net Assets

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	5814	Pre-K Funding
5739	Tuition and Fees	5819	Other FSP Revenue
5742	Earnings from Temporary Deposits and Investments	5829	Miscellaneous State Revenue
5743	Rent	5831	TRS On-Behalf
5744	Donations	5839	Other State Revenue
5745	Insurance Recovery	5842	SSA Revenue
5748	Reimbursement for Lost Textbooks	59xx	FEDERAL PROGRAM REVENUES
5749	Other Revenues from Local Sources	5919	Federal Revenue - Distributed through Government Other than State or Federal Agencies
5751	Food Service Activity	5921	School Breakfast Program
5752	Athletic Activities	5922	National School Lunch Program
5753	After School Program	5923	USDA Commodities
5754	Interfund Transactions	5924	After School Snack Program
5755	Enterprising Services Revenue	5929	Federal Revenues from TEA
5759	Cocurricular, Enterprising Services or Activities	5931	SHARS – Medicaid Reimbursement
5769	Crossing Guard Revenue	5932	MAC Reimbursements
		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

**62xx
SERVICES**

PROFESSIONAL AND CONTRACTED

Expenditures for services rendered to the local agency by firms, individuals, or other organizations which are independent of the District.

621x Professional Services

6211 Legal Services

Expenditures for fees, associated travel, and other related costs for legal services.

6212 Audit Services

Expenditures for fees, associated travel, and other related costs for audit services.

6213 Tax Appraisal and Collection

Tax appraisal and collection fees.

6218 Co-Curricular Student Assembly

Fees and expenses paid to persons serving in non-employee capacities as game officials, speakers, presenters, etc., at school-sponsored student assemblies.

6219 Professional Services

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 Government Code. (e.g., Occupational Therapists, Physical Therapists).

622x Tuition and Transfer Payments

6221 Staff Tuition and Related Fees

Expenditures rendered by institutions of higher learning for benefit of the District's personnel.

6223 Student Tuition – Other than Public School

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 (*function 95*).

6229 Tuition and Transfer Payments

Expenditures for tuition and transfer payments not detailed above.

623x Education Service Center Services

6234 Media

Expenditures made for media services rendered by Region ESC.

6239 ESC Other Services

Expenditures for other contracted miscellaneous services provided by Region ESC.

624x Contracted Maintenance and Repair Services

6244 Vehicles

Expenditures for normal upkeep of vehicles, including school buses.

6245 Audio-Visual Equipment

Expenditures for the normal upkeep and repair of audio-visual equipment.

6246 Buildings

Expenditures for the normal upkeep of buildings.

6247 Grounds

Expenditures for the normal upkeep of grounds.

6248 Other Repairs

Expenditures for normal upkeep of items not mentioned above.

6249 Furniture, Computers and Equipment

Expenditures for the normal upkeep of furniture, equipment, computers, and radios. (e.g. maintenance agreement)

625x Utilities

6255 Water, Wastewater Treatment, and Sanitation

6256 Telephone, Facsimile, and Telecommunications

6257 Electricity

6258 Gas and Other Heating and Cooling Fuels

6259 Other Utilities

Object – Expenditures

62xx PROFESSIONAL AND CONTRACTED SERVICES (continued)

626x Rentals – Operating Leases

6268 Royalties
Expenditures for use of patents, trademarks; motion picture or TV copyrights (plays for UIL), etc.

6269 Rentals-Operating Leases
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 Consulting Services
Consulting services refer to the practice of helping districts to improve performance through analysis of existing problems and development of future plans. Consulting may involve the identification and cross-fertilization of best practices, analytical techniques, change management and coaching skills, technology implementations, strategy development, or operational improvement. ***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.***

6294 Printing and Duplicating Services (AISD Print Shop Charges Only)
Contracted services for printing and duplicating.

6299 Miscellaneous Contracted Services
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, photo developing, 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 Gasoline and Other Fuels for Vehicles
Expenditures for gasoline, motor oil, and other fuels necessary for operating and maintaining District vehicles.

6315 Custodial
Expenditures for all types of janitorial supplies used to maintain and operate physical facilities.

6316 Buildings
Supplies and materials necessary for the maintenance and operations of the buildings.

6317 Grounds
Supplies and materials necessary for the maintenance and operations of the grounds.

6319 Other Miscellaneous Supplies
All other supplies and materials necessary for maintenance and operations which are not listed above.

632x Textbooks, Library Books, and Other Reading Materials

6321 Textbooks
Expenditures for textbooks furnished free to students.

6328 Library Books
Expenditures for library books that are to be cataloged and controlled by the library.

6329 Other Reading Materials
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)**
- 633x Testing Materials**
- 6339 Testing Materials
Expenditures for all types of testing materials and related supplies including test booklets.
- 634x Food Service (Food Service Dept. Only)**
- 6341 Food
Expenditures for food, including related costs such as transportation, handling, processing, outside storage facilities, and any other food-related costs.
- 6342 Non-Food
Expenditures for non-food supplies such as napkins, silverware and straws.
- 6344 USDA Donated Commodities
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.
- 6394 Computer Supplies
Data processing equipment and supplies costing less than \$500 per unit. **This does include toner.**
- 6395 Controlled Assets – Technology
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).**

- 6396 Software
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. Software that is web-based is considered one unit regardless of the number of licensees who may use the software.
- 6397 Warehouse
Expenditures for supplies and materials ordered from the Alief ISD Warehouse.
- 6398 Controlled Assets – Furniture and Other Equipment
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).**
- 6399 General Supplies
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.).

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</p> <p>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, charter buses, 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</p> <p>6425 <u>Property Insurance</u></p> <p>6426 <u>Liability Insurance</u></p> <p>6427 <u>Bonding Expenses</u></p> <p>6428 <u>Athletic Insurance</u></p> <p>6429 <u>Other Insurance</u></p> <p>643x Election Costs</p> <p>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>649x Miscellaneous Operating Expenses</p> <p>6491 <u>Statutorily Required Public Notices</u> Expenditures paid for statutorily required public notices.</p>	<p>649x Miscellaneous Operating Expenses (Continued)</p> <p>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. (e.g., booth for job fairs, video conference and webinar fees, etc.).</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, shirts, graduation, etc.).</p> <p>65xx DEBT SERVICE</p> <p>651x Debt Principal</p> <p>6511 <u>Bond Principal</u></p> <p>6512 <u>Capital Lease Principal</u></p> <p>652x Interest Expenditures/Expenses</p> <p>6521 <u>Interest on Bonds</u></p> <p>6522 <u>Capital Lease Interest</u></p> <p>659x Other Debt Service Expenditures/Expenses</p> <p>6598 <u>Arbitrage Fees</u></p> <p>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	26	Career Preparation	48	In-Service Education	74	Occup./Physical/Music
01	Instructional Support	27	Industrial Cooperative	49	Curriculum		Therapy
02	Media Center		Training		Development	75	Resource SE
04	Kindergarten	28	Practicum in Business	50	After School Program	76	Preschool Devel/PPCD
05	Pre-Kindergarten	29	Coordinated	52	PEP/CAPE		& ETC
06	Language Arts		Vocational Academics	54	Auto Mechanics	77	Homebound/Hospital
07	Social Studies	30	Health Sciences-CNA	55	Tutorial	78	Speech Therapy
08	Math	31	District-Wide Testing	56	Hospitality Services	79	Athletics
09	Science	32	Psych. Services Testing	58	CVAE/Mechanical	80	Boy's Football
10	Foreign Language	33	Fine Arts Magnet		Repair	81	Boy's Basketball
11	Physical Education	34	Night High School	59	Summer School	82	Boy's Baseball
12	Computer Science	36	Co-Curricular Activities	61	Community Services	83	Boy's Track
13	Art	37	Dance	63	Culinary Arts	84	Boy's Golf
14	Music (District-Wide)	38	Drama	64	Crime Prevention/Drug	85	Boy's Tennis
15	Music/Choir	39	Speech		Ed.	86	Girl's Basketball
16	Band	3D	Ceramic	65	Career Education	87	Girl's Volleyball
17	Orchestra	40	Journalism	66	Parental Involvement	88	Girl's Track
18	Industrial Robotics	41	Drill Team	68	Deaf Education	90	Girl's Golf
19	Business Education	42	Computer Instructional	69	Visually Handicapped	91	Girl's Soccer
20	Vocational Home		Labs	70	Special Ed Support	93	Swimming
	Economics	43	Health Education		(Central)	94	Girl's Softball
21	ESL	45	General Administration	71	Discovery	95	Reading
22	Bilingual	46	Adapted Physical		Centered/Structured	96	Boy's Soccer
23	ROTC		Education	72	TI/TLC/Autistic	97	UIL DEC
24	Vocational Ed. Support	47	Research & Eval.	73	Pre-Voc/Self	99	Communities in
25	Computer Operations		Testing		Contained/VAC		Schools

Sub-Objects

AD	Academic Decathlon	DP	Data Processing	JV	Junior Varsity	TA	Technology Applications
AE	Agriculture Education	EC	Alief Early College	LE	Law Enforcement	TE	Technology Education
AH	Architectural Design	EN	Engineering	MA	Maker Space Area	TG	Replacement Cycle
AP	Advanced Placement	EP	Energy Power & Transportation	MK	Marketing	TK	Tech Plan Alg/Geom
AR	Arbitrage	ER	Erate/Echalk	MW	Manufacturing Welding	TL	Tech Plan Video Conf Supp
AT	AV/Tech	FB	FBLA	NH	Night High School	TS	Tech Specialists (for schools to use)
AV	AVID	FI	Finance	NM	Nutrition Money	TU	Tech Plan Library
BC	Blended Courses	G1	First Grade	NO	North House Budget	TV	Tech Plan MIS
BI	Business Internship	G2	Second Grade	OC	Inventory	TX	Tech Plan Server
BM	Business Management & Admin	G3	Third Grade	PA	PALS	TZ	Tech Plan Standardized Web
BP	Business Partner	G4	Fourth Grade	PC	Petty Cash	VN	Texas Virtual School Network
CB	Star Cup Coffee Bar	GD	Graphic Design	PD	Professional Development	VP	VIPS
CD	Collaborative Drop Out	GT	Gifted and Talented	PE	Practicum in Education	VT	Video Tech
CG	Crossing Guards	HC	Health Science – Clinical Rotation	PM	Principals of Marketing	WC	Workers Comp
CH	Cheerleading	HH	Health Science	PT	Part-time	WN	Wellness Program
CI	Career Investigation	HL	Homeless Transportation	RO	Robotics Class	WS	Wood Shop
CP	Commercial Photo	HP	Health Science – Pharm Tech	RS	Tax Reserve	YB	Yearbook
CS	Construction Technology	HS	Human Services	SI	School Improvement		
CT	Citgo	HT	Hospitality/Tourism	SK	Science Kits		
DA	DATE Grant	IN	Interest Income	SO	South House Budget		
DC	Desktop Computing	IT	Information Technology	SP	Sub Pay – Teacher Planning		
DD	Digital Design	JS	Jumpstart	ST	Student Council		
DJ	DJ Club			SW	Fashion Design		
DL	Dual Language Immersion			T3	Switches		

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 Petrosky 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
- 130 Martinez Early Learning Ctr
- 131 Jefferson Early Learning Ctr

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
- 922 Night High School /SOAR
- 923 Career Center
- 924 Alief Academies

Organizations

**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
- 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
- 781 Center for Talent
Development
- 879 District Common
Assessment (DCA)
- 982 Athletic Department
- 984 Central Natatorium
- 998 District Administration
- 999 Undistributed

Instruction and Other Departments

- 792 Community School
Relations
- 800 Day Care
- 820 Director of Student
Management Services
- 821 Assessment Supervisors
- 822 Accountability Coordinator
- 823 Director of Second
Language Education
- 824 Accountability Coordinator
- 825 Area A Superintendent
- 826 Performing Arts
Coordinator
- 827 Guidance & Counseling
Coordinator
- 828 Elementary Science
Coordinator
- 829 Early Childhood
Coordinator
- 830 Pupil Personnel Manager
- 831 Second Language
Education Coordinator
- 832 Social Studies Coordinator
- 833 Accountability & Data
Coordinator
- 834 Teacher Induction Program
Coordinator
- 835 Professional Development
Coordinator
- 837 Secondary Math
Coordinator
- 838 Secondary Science
Coordinator
- 839 Executive Director of
Curriculum
- 840 High School Instruction
- 842 Director of Digital Learning
- 843 Director of Curriculum and
Instruction
- 844 Director of Accountability
and Assessment

**Instruction and Other Departments
(Continued)**

- 846 Digital Learning
Coordinator
- 847 Area B Superintendent
- 848 Elementary Language Arts
Coordinator
- 849 Special Services
Coordinator
- 850 FAME & VIPS Coordinator
- 851 Advanced Academic
Services Coordinator
- 852 Elementary Math
Coordinator
- 853 District Wellness
Coordinator
- 854 Area C Superintendent
- 855 Director of Guidance &
Counseling
- 856 Secondary Language Arts
Coordinator
- 857 Director of Professional
Growth & Improvement
- 858 Director of Federal
Programs
- 859 Director of CTE
- 860 After School Program
- 863 Director of CTE Innovation
- 864 Primary Language Arts
Coordinator
- 865 Asst. Supt. of Continuous
School Improvement
- 866 Social & Emotional
Development Coordinator
- 870 Special Services
- 874 Psychological Services
- 880 Instruction Department /
Deputy Superintendent of
Instruction
- 889 Solo and Ensemble Contest
- 890 Instruction
- 934 Health Services
Coordinator

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.
- 33 Prekindergarten – Special Education**
- 34 Prekindergarten – Compensatory Education**
- 36 Early Education Allotment**
The costs incurred to improve student performance in reading and mathematics in prekindergarten through third grade, including costs incurred for programs and services designed to assist the district in achieving the goals set in the district’s early childhood literacy and mathematics proficiency plans adopted under TEC Section 11.185.
- 37 Dyslexia**
The costs incurred for each student that a school district serves who has been identified as having dyslexia or a related disorder under TEC Section 48.103, and the services are not funded from the dyslexia state allotment.
- 38 College, Career, and Military Readiness**
At least 55 percent of the funds allocated must be used in grades 8 through 12 to improve college, career, and military readiness outcomes as described by TEC Section 48.110, Subsection (f).
- 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.

Program Intent Codes

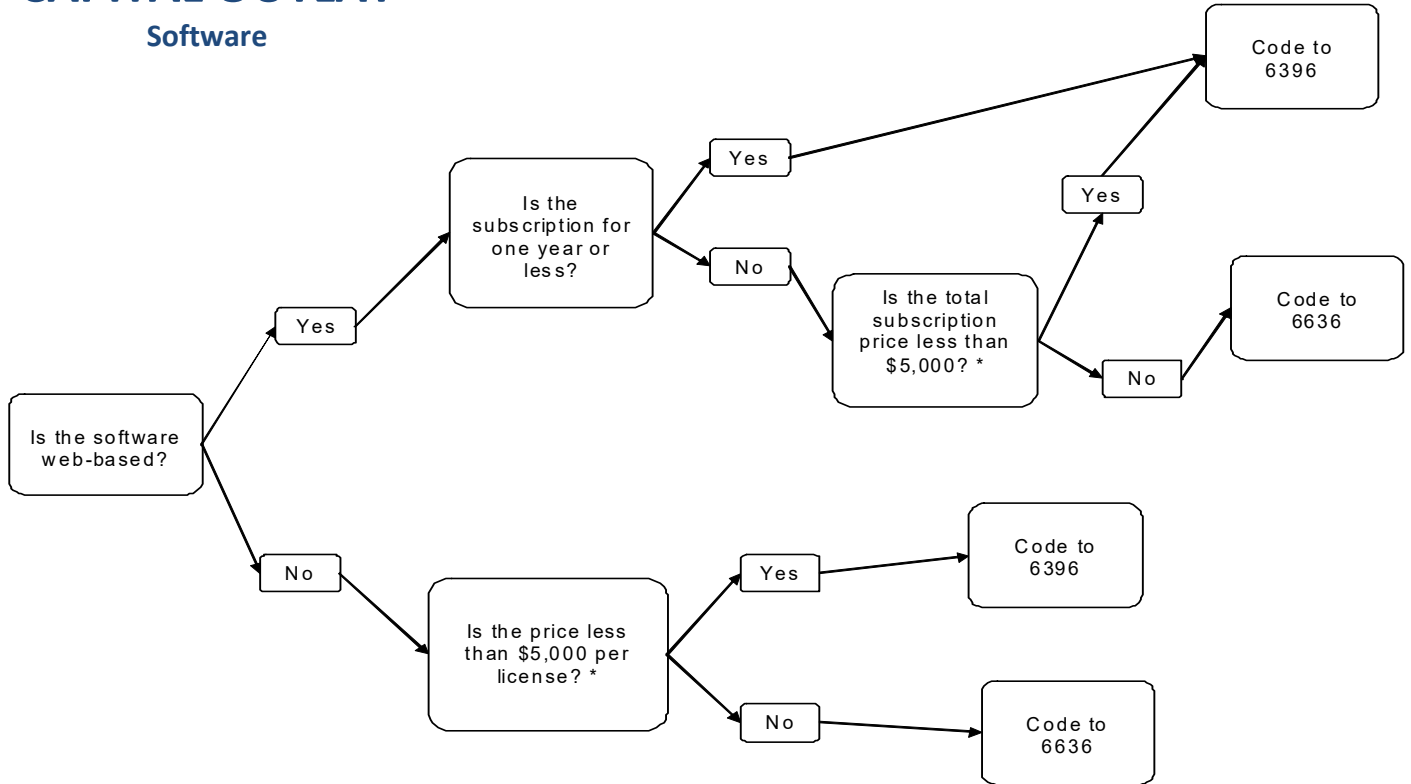
Local Option Codes

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.

CAPITAL OUTLAY

Software



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