



FINANCE MANUAL



Section I

Finance and Budgeting

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The Code Structure

Fund	Function	Sub-Object	Organization	Program Intent	Account
XXXX	- XX	- XX	- XXX	- XXXXX	XXXX

Fund

The fund is broken into two parts the first three digits are the Fund Code and the fourth digit is Fiscal Year Code.

Fund Code: A mandatory 3 digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund.

Example: A Special Revenue Fund could be coded 211. The 2 indicates the Special Revenue Fund, the 11 specifies ESEA Title I Part A – Improving Basic Programs.

Fiscal Year Code: A mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.

Example: For the 2024-2025 fiscal year of the school district, a 5 would denote the fiscal year.

Function

A mandatory 2 digit code applied to expenditures/expenses that identifies the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area.

Example: The function “Health Services” is coded 33. The first 3 specifies Support Services – Student (Pupil) and the second 3 is Health Services.

Sub-Object

A 2 digit code for optional use to provide special accountability at the local level.

Organization

A mandatory 3 digit code identifying the organization, i.e., High School, Middle School, Elementary School, Superintendent’s office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

Example: Expenditures for a high school might be classified as 001. This is a campus organization code that is defined in the Texas School Directory for that high school.

Program Intent

Program Intent is broken up into three sections: Program Intent Code, Optional Code 3, and Optional Codes 4 and 5.

Program Intent code is the first 2 digits. It is used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular 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.

Example: An entire class of physics is taught at the basic level. Program intent code 11 would designate Basic Educational Services

Optional Code 3: The third digit in the code used at the local option.

Optional Code 4 and 5: The fourth and fifth digit that may be used by the district to further describe the transaction.

Account

A mandatory 4 digit code identifying the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

Example:

Money received for current year taxes is classified in account 5711. The 5 denotes revenue, the 7 shows Local and Intermediate Sources, the 1 denotes local real and personal property taxes revenue and the final 1 specifies current year levy.

Fund Codes

General Operating Funds (1XXX)

(State and locally funded)

161X Medicaid Funds

181X Athletics Fund

199X General Fund - This fund classification is used to account for transactions in which the local governing board has wide discretion to use as provided by law. The majority of the transactions handled by the District are accounted for in this fund.

Special Revenue Funds (2XXX, 3XXX, 4XXX)

(State, locally and federally funded)

206X Homeless Children and Youth

211X Title I, Part A

212X Title I, Part C – Education of Migratory Children

215X Title I, Part D, Subpart 2

224X IDEA-B Formula

225X IDEA-B Preschool

226X IDEA-B High Cost Funds

240X Child Nutrition

242X Summer Feeding Program

244X Vocational Education – Carl Perkins Basic Grant

255X Title II, Part A: Teacher and Principal Training and Recruiting (TPTR)

263X Title III, Part A: English Language Acquisition and Language Enhancement

278X ARP Homeless

279X TCLAS

280X ARP Homeless II

- 288X Title IV
- 289X Other Federal Funds
- 315X IDEA-B Discretionary Deaf
- 340X IDEA, Part C, Early Intervention (Deaf)
- 385X Region VI Flow Thru (Visually Impaired)
- 397X Exam Awards – Advanced Placement Incentive Program
- 410X Instructional Materials Allotment
- 429X Other State Funds
 - Read to Succeed License Plate Program
 - Silent Panic Alert
 - School Safety Standards
- 429X Dyslexia Grant Award Program
- 435X State Deaf
- 483X TWC-AT Risk
- 486X CISD Wellness Program
- 487X Coke Fund

Debt Service Fund (5XXX)

(Locally funded)

- 511X Debt Service Fund - This fund must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which an ad-valorem tax has been dedicated.

Capital Projects Fund (6XXX)

(Funded through bond proceeds or designated by the district for capital projects)

Proprietary Fund Types (7XXX)

(Internal Service Funds)

Trust and Agency Funds (8XXX)

(Funded from various sources)

8XXX Activity Funds - These funds are held in a custodial capacity by a school district, and they consist of clearing accounts and funds that are the property of students or others. Locally raised revenues used for general operating purposes, such as certain principal's activity accounts, are not agency funds and are to be budgeted and accounted for in the General Fund.

General Fixed Assets and General Long-Term Debt Account Groups (9XXX)

(Memorandum only)

901X General Fixed Assets - This set of self-balancing accounts is to account for those general fixed assets. This account group is for specific pieces of property such as equipment, land, building and all associated costs.

902X General Long-Term Debt - This set of self-balancing accounts is to account for debts of a non-current nature.

999X Transportation – Buses

Function Codes

- 11 **Instruction** -- A function for which expenditures are for the purpose of directly instructing students including those enrolled in adult basic education programs.
- 12 **Instructional Resources and Media Services** -- A function for which expenditures are directly and exclusively for establishing and maintaining libraries and other major facilities dealing with instructional materials and media.
- 13 **Curriculum Development and Instructional Staff Development** -- A function for which expenditures are directly and exclusively for in-service training and other staff development involving instructional or instructional related personnel of the district.
- 21 **Instructional Leadership** -- A function for which expenditures are directly for managing, directing and supervising general and specific instructional programs.
- 23 **School Leadership** -- A function for which expenditures are for general administration of a school campus or similar type of organizational unit. In most cases, function code 23 costs are limited to operating a principal's office, and include all types of activities pertaining to the operation of that office.
- 31 **Guidance, Counseling and Evaluation Services** -- A function for which expenditures are directly and exclusively for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals.
- 32 **Social Work Services** -- A function for which expenditures are directly and exclusively for promoting and improving school attendance of students, including the promotion of positive student and parent attitudes toward attendance.
- 33 **Health Services** -- A function for which expenditures are directly and exclusively for providing health services to individuals. Expenditures for school nurses, other medical, dental and optical services, inoculations, etc., are function 33 costs.
- 34 **Student (Pupil) Transportation** -- A function for which expenditures are for providing transportation to students to and from school.
- 35 **Food Services** -- A function for food service operation expenditures, including the cost of food, labor, and other expenditures necessary for the preparation, transportation and storage of food.
- 36 **Extracurricular Activities** -- A function for which expenditures are for extracurricular or other purposes that are not essential in the delivery of services for function 11, function code 20 series, or other function code 30 series activities.
- 41 **General Administration** -- A function for which expenditures are for purposes of managing or governing the school district as an overall entity, and that cover multiple activities that are not directly and exclusively for costs applicable to specific functions.

- 51 **Facilities Maintenance and Operations** -- A function for which expenditures are for activities to keep the physical plant open, clean, comfortable, safe for use, and keeping the grounds in an effective working condition and state of repair.
- 52 **Security and Monitoring Services** -- A function for expenditures related to keeping student and staff surroundings safe. Examples include police officers or security guards, school bus security monitors, crossing guards, security vehicles, telephones and radios, and drug detection dogs.
- 53 **Data Processing Services** -- A function for which expenditures are for non-instructional data processing services, whether in-house or contracted. Examples of function 75 costs are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users.
- 61 **Community Services** -- A function for which expenditures are for activities *other than* regular public education and adult basic education programs. These types of expenditures are for services or activities relating to the whole community or some segment of the community, including resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.
- 71 **Debt Services** -- A function for which expenditures are for the retirement of service fees and for all debt interest.
- 81 **Facilities Acquisition and Construction** -- A function for which expenditures are for acquiring, equipping, and/or additions to real property.
- 99 **Other Intergovernmental Charges**

Sub-Object Codes

Sub-Object	Title
00	GENERAL
01	AG SCIENCE
02	EARLY CHILDHOOD
03	AUTO MECHANICS I
04	EQUIPMENT REPAIR -AUTO II
05	AUTO COLLISION
06	COSMETOLOGY
07	PRINCIPLES OF TECH
08	MARKETING
09	PLANT SCIENCE
10	HUMAN SERVICES
11	CAREER PREP
12	ORCHESTRA
13	ANIMATION
14	CHILD DEVELOPMENT
15	FORENSIC SCIENCE
16	EARLY LEARNING
17	CRIMINAL JUSTICE
18	DIGITAL COMMUNICATIONS
19	APPLIED AG ENGINEERING
20	PRINCIPLES OF AG
21	BILINGUAL
22	SPEC ED - LOCAL
23	G/T
24	CULINARY ARTS
25	KINDERGARTEN
26	ARCHITECTURE
27	DEAF ED
28	LIBRARY
29	LIFETIME NUTRITION & WELL
30	ART
31	BAND
32	CHOIR
33	DESIGN AND MULTIMEDIA
34	WELDING
35	ENGINEERING
36	SPEECH
37	DRIVER'S ED

Sub-Object	Title
38	DEBATE
39	SCIENCE
40	CULINARY 9TH GRADE
41	CONSTRUCTION
42	DRAMA
43	ADVANCED BROADCASTING
44	LIFE MANAGEMENT INTRO
45	ANATOMY & PHYSIOLOGY
46	INFORMATION PROCESSING
47	DANCE
48	DRILL TEAM
49	P/E
50	COMPUTER MAINTENANCE
51	EXPLOR INDUST TECH
52	WJHS OCC INVEST
53	MEDICAL PATHO PHYSIOLOGY
54	PRE K
55	SUMMER SCHL
56	COMP SCI
57	COSMETOLOGY II
58	READING
59	CAREER INVESTIGATIONS
60	CHEERLEADERS
61	REPAIR PARTS
62	GAS & OIL
63	TIRES & TUBES
64	SHOP SUPPLIES
65	AC & HEATING
66	SOC STUDIES
67	JOURNALISM
68	BUSINESS AND FINANCE
69	MATH
70	HEALTH
71	ENGLISH
72	KEYBOARDING-JUNIOR HIGH
73	FINE ARTS
74	FOR LANG
75	PEP SQUAD

Sub-Object	Title
76	LITERATURE
77	HEALTH SCIENCE
78	LANG ARTS
79	COMP LIT
80	FINANCE
81	BUSINESS MANAGEMENT
82	INTRO TO CYBER SECURITY
83	INTRO TO ROBOTICS
84	ANIMAL SCIENCE
85	HOSPITALITY & TOURISM
86	ROTC
87	COMPENSATORY
88	ESL
89	VOCATIONAL COORDINATOR
90	YEARBOOK
91	INTRO TO DRONES
92	PRIN OF ART,A/V TECH & CO
93	GED PROGRAM
94	PRIOR YEAR ENCUMBRANCE
95	COMPUTER PROGRAMMING
96	SPEC ED - STATE
97	ELECTIONS
1G	FIRST GRADE
2G	SECOND GRADE
3G	THIRD GRADE
4G	FOURTH GRADE
5G	FIFTH GRADE
6G	SIXTH GRADE
9G	NINTH GRADE
A1	FOOTBALL
AD	ACADEMIC DECATHLON
AF	AF DONATION
AP	ADVANCED PLACEMENT
AR	ARRA
AU	INTERNAL AUDITOR
B1	BASKETBALL-BOYS
B2	BASKETBALL-GIRLS
BE	CREDIT BY EXAM

Sub-Object	Title
BR	BUDGET RESERVED
BS	BEHAVIOR SUPPORT LIASION
C1	BASEBALL
CE	STATE COMP ED
CI	CURRICULUM & INSTRUCTION
CK	CAPTURING KIDS HEARTS
CN	CHILD NUTRITION
CP	COPIER
CR	CRISIS PREVENTION
CT	CAREER & TECHNOLOGY
CV	CORONA VIRUS
D0	GOLF-JR. HIGH
D1	GOLF-BOYS
D2	GOLF-GIRLS
DC	DC
DE	DIRECTOR OF ELEM ED
DI	DESTINATION IMAGINATION
DS	DEPUTY SUPER SCHOOLS
DX	DYSLEXIA 504
E1	TRACK-BOYS
E2	GIRLS TRACK
E3	BOYS CROSS COUNTRY
E4	GIRLS CROSS COUNTRY
EA	EMERGENCY AID
EL	ELEMENTARY
EO	EDUCATIONAL OPPORTUNITIES
EP	VOC-EXEMPLARY PROGRAMS
EQ	EQUALIZATION FUNDING
F2	GIRLS VOLLEYBALL
FC	FOSTER CARE
FN	FITNESS NOW
FP	FEDERAL PROGRAMS
FS	FOOD SERVICE
G0	SWIMMING
GR	GRADUATION
H0	TENNIS
HS	HIGH SCHOOL
IO	SOCCER

Sub-Object	Title
I1	BOYS SOCCER
I2	GIRLS SOCCER
IB	IBC EXAM FEES
ID	INDIRECT COST
IF	INTERVENTION FUNDS
IG	INNOVATIVE GRANTS
IM	IMMIGRANT
IN	INTERMEDIATE
J0	ALL PROGRAMS
J1	TRAINERS
J2	DIRECTOR OF ATHLETICS
JH	JUNIOR HIGH
JJ	JJAEP IMA ALLOTMENT
JP	JAPANESE PROGRAM
K1	GIRLS SOFTBALL
L2	L2
LC	LIFE CYCLE
LD	LEADERSHIP DEVELOPMENT
LI	LIABILITY INSURANCE
LS	LANDSCAPING
M1	WRESTLING
MH	MOORHEAD STADIUM
MK	MARKETING - ADVERTISING
MN	MENTOR PROGRAM
MS	MIDDLE SCHOOL EDUCATION
N1	POWER LIFTING
NB	NATIONAL BOARD
NC	NCAA
NT	NOVICE TEACHER
NV	NAVIANCE
OM	DESTINATION IMAGINATION
P1	ASSOCIATE SUPERINTENDENT
P2	ASST SUPT ELEMENTARY
P3	ASST SUPT SECONDARY
P4	ASST SUPT MIDDLE SCHL
PA	PRESIDENTIAL AWARD
PC	PROJECT CELEBRATION
PG	PLAYGROUND
PK	PRE-K

Sub-Object	Title
PL	PLAYOFF
PR	PUBLIC RELATIONS
PS	POLICE SECURITY
PT	PARENT INVOLVEMENT
PU	PURCHASING
R1	WATER POLO
RA	RE-ASSIGN SCHL
RP	ROPES
RT	RTI
RX	RX PHARMACY
SB	SB-STAFF DEVELOPMENT
SD	SECONDARY
SE	SPECIAL ED - LIFE SKILLS
SG	SUPPORT GROUPS
SH	SUMMER HELP
SI	STUDENT INSURANCE
SO	SOLAR PANELS
SP	SPECIAL PROJECTS
SR	SUPPLY REIMBURSEMENT
SS	SAFETY AND SECURITY
ST	STORM
SU	START UP
T2	TEXTBOOK CUSTODIAN
TD	TX DEPT AG - EQUIP REIMB
TG	TEXAS GRANT
TI	TECHNOLOGY INFUSION
TL	TECH LAB
TR	TRANSFER
TS	TESTING AND SCORING
TX	TAXES
US	MAIL OUTS
UY	UNACCOMPANIED YOUTH
VG	VIDEOGRAPHER
VR	ROBOTICS
WF	WOODFOREST NAMING
WG	WINTER GUARD
WH	JOB MATERIALS
WL	WELLNESS PROGRAM
WT	WJH SUMMER

Organization Codes

001	Conroe High School	106	Creighton Elementary	728	Technology-Network System
002	Washington High School	107	Armstrong Elementary	730	Technology-Information Systems
003	Woodlands High School	108	Lamar Elementary	871	Director of Athletics
004	Conroe Area Vocational	109	Oak Ridge Elementary	872	Health Services
005	Oak Ridge High School	111	Houser Elementary	873	Security
006	Academy of Science and Tech	112	Ford Elementary	874	Teaching & Learning
008	Academy-Engineering & Sci	113	Hailey Elementary	875	Guidance and Counseling
009	Conroe High 9th Grade	114	Rice Elementary	876	Professional Learning
010	DAEP/JJAEP	115	San Jacinto Elementary	877	Special Education
011	Caney Creek High School	116	Glen Loch Elementary	879	Assessment & Evaluation
012	The Woodlands High School	117	Ride Elementary	880	Student Support Services
013	Academy-Science & Health	118	David Elementary	883	Ag Barn North County
014	College Park High School	119	Giesinger Elementary	884	Community Outreach
015	Oak Ridge Ninth	120	Galatas Elementary	885	School Improvement & Leadership
016	Grand Oaks High School	121	Barbara Bush Elementary	886	Jett Teacher Training Ctr
021	Trails Program	122	Colin Powell Elementary	887	Hauke Admin Complex
041	Peet Junior High	123	Buckalew Elementary	888	South County Sports Complex
043	Washington Jr High	124	Reaves Elementary	889	Moorhead Stadium
045	Wilkerson Intermediate	125	Kaufman Elementary	902	Planning and Construction
046	Knox Junior High	126	Wilkinson Elementary	906	Printing
049	York Junior High	127	Sue Broadway Elementary	910	Transportation
050	Collins Intermediate	128	Patterson Elementary	911	Woodlands Transportation
051	Moorhead Jr High	129	Birnham Woods Elementary	912	Oak Ridge Transportation
053	McCullough Junior High	130	Stewart K-6	913	East County Transportation
054	Irons Junior High School	131	Synder Elementary	920	Food Services
055	Stockton Junior High	132	Lucille Bradley Elementary	930	Maintenance
056	Veteran's Memorial Intermediate	133	Suchma K-6	931	Grounds Maintenance
067	George Mitchell Inter	134	Hope Elementary	934	Custodial - South County
068	Grangerland Intermediate	135	Gordon-Reed Elementary	935	Custodial - North County
069	Dolly Vogel Intermediate	136	Hines Elementary	950	Grounds Maintenance
070	Travis Intermediate	137	Bartlett Elementary		
071	Coulson Tough	200	Private Nonprofit Schools		
073	Cryar Intermediate	201	Juvenile Detention Center		
074	Joel Deretchin K-6	220	Virtual School		
077	Tom Cox Intermediate	699	Summer School		
078	Bozman Intermediate	701	Superintendent		
080	Clark Intermediate	702	Board of Education		
101	Anderson Elementary	709	Asst Supt Of Operations		
102	Austin Elementary	710	Legal Department		
103	Runyan Elementary	711	Deputy Super of Schools		
104	Sam Houston Elementary	726	Human Resources		
105	Ben Milam Elementary	727	Finance Office		

Program Intent Codes

10 Basic Services

11000 **Basic Education Services** -- The cost incurred to provide the primary level of education/instruction to students in grades K-12.

Additional Local Codes

1100J Technology - Elementary Education

1100K Technology - Secondary Education

1100T Technology - Administration

20 Enhanced Services

21000 **Gifted and Talented Education Program** -- This code is used to identify costs for programs established for students who have been identified as functioning at a higher intellectual plane.

22000 **Career and Technology** -- This code is used to identify costs that can be specifically identified with those vocational education programs approved by the Texas Education Agency.

Additional Local Codes

220AT Administrative Technology

220CT Counseling Technology

220PI Program Improvement

220DI Direct Service

220CC Child Care

220TP Tech Prep

220HE Homemaking

220JH Junior High

23000 **Services to Students with Disabilities (Special Education)** -- This code is used to identify costs that can be specifically identified with instruction and related services for those programs for handicapped children approved by the Texas Education Agency.

Additional Local Codes

2300R Residential

24000 **Accelerated Education** -- The cost 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 at risk of dropping out of school.

- 25000 Bilingual Education and Special Language Programs** -- The cost incurred to evaluate, place and provide educational or other services that are intended to make the students proficient in the English language.
- Additional Local Codes**
 25000 Bilingual Education - State Allocation
 25001 Bilingual Education - Local Supplement
- 26000 Nondisciplinary Alternative Education Programs – AEP Basic Services** -- All costs incurred services to students who are separated from the regular classroom to a nondisciplinary alternative education program and are at risk of dropping out of school. Services must be described in the campus improvement plan.
- 28000 Disciplinary Alternative Education Program – 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.
- 29000 Disciplinary Alternative Education Program – 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. These costs are supplemental costs in relation to standards for base level education resource allocations and must be described in the campus improvement plan.
- 30000 Title I, Part A Schoolwide Activities Related to State Compensatory Education 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 schoolwide 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 schoolwide federal projects benefiting Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students.
- 33000 Pre-Kindergarten – Special Education** – The cost incurred to evaluate, place and provide educational and/or other services to pre-k students that require special education services.
- 36000 Early Education Allotment** – The cost incurred for programs and services designed to improve student performance in reading and mathematics in prekindergarten through third grade, including programs and services designed to assist a school districts in achieving the goals set in the school district’s early childhood literacy and mathematics proficiency plans.
- 37000 Dyslexia** – The costs incurred for each student that a school district serves who has been identified as having dyslexia or a related disorder, and the services are not funded from the dyslexia state allotment.

38000 **College, Career, & Military Readiness** – This code is used for the costs incurred to improve college, career, and military readiness outcomes.

43000 **Dyslexia – Special Education** – This code is used for the costs incurred for each student that a school serves who has been identified as having dyslexia or a related disorder, and who has an Individualized Education Plan (IEP) that specifically states that dyslexia services are required and the school district uses the state allotment to serve that student.

Other

91000 **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.

Additional Local Codes

910AD Above District

99000 **Undistributed** -- This code is used to identify costs for expenditure functions not specifically identified with the major program areas listed above.

Additional Local Codes

9900A Technology - Administration

9900H Technology - General

9900J Technology - Elementary Education

9900K Technology - Secondary Education

9900R Technology - Repair

9900T Technology – Telecommunications

990EL Curriculum / Administration – Elementary Education

990AD Above District

Account Codes

6100 Payroll Costs

This major classification includes the gross salaries or wages and benefit costs for employee services.

6110 Teachers and Other Professional Personnel

- 6112 **Salaries or Wages – Substitutes for Teachers and Other Professionals**
- 6117 **Salaries or Wages for Part –Time Professional Employee**
- 6118 **Extra Duty Pay - Teachers and Other Professional Employees**
- 6119 **Salaries or Wages for Teachers / Other Professionals**

6120 Support Personnel

- 6121 **Extra Duty Pay / Overtime - Support Personnel**
- 6122 **Salaries or Wages – Substitute Support Personnel**
- 6125 **Salaries or Wages – Secretaries / Para-Professionals**
- 6126 **Full Time Support Employees**
- 6127 **Part Time - Support Employees**

6130 Employee Allowances

- 6132 **TRS Supplemental Compensation**
- 6134 **Stipends** -- Money paid to employees for allowances related to and/or for participation in organizational controlled or directed activities.
- 6135 **Career Ladder Salary Supplement.**
- 6137 **Employee Retention Stipend**

6140 Employee Benefits

- 6141 **Social Security / Medicare**
- 6142 **Group Health and Life Insurance**
- 6143 **Workers' Compensation**
- 6145 **Unemployment Compensation**

6146 Teacher Retirement/TRS Care

6148 Sick Leave

6149 Payment for Personal Days

6200 Professional and Contracted Services

This major account classification is used to record expenditures for services rendered to the local education agency by firms, individuals, and other organizations.

6210 Professional Services

6211 Legal Services

6212 Audit Services

6213 Tax Appraisal and Collection

6219 Professional Services -- Expenditures for professional services rendered by personnel who are *not employees of the local education agency*. Government Code 2254.002 defines professional services to be the following: architecture, landscape architecture, land surveying, medicine, professional engineering, real estate appraising, optometry, professional nursing, and accounting (not including audit services). 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. These 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.

6220 Tuition Services

6223 Student Tuition - Contract Special Education -- Expenditures for tuition if a local education agency is under contract with non-public schools to provide instructional services for special education students.

6230 Regional Education Service Center Services

6239 Regional Education Service Center Services

6240 Contracted Maintenance and Repair Services -- This group of expenditure object codes is used to classify expenditures for maintenance and repair services rendered by firms, individuals, or other organizations, *other than the local education agency*. Maintenance and repair services are for normal upkeep, repair and minor restorations.

6244 Repair of Furniture

- 6245 **Repair of Equipment and Musical Instruments / Library Book Binding**
- 6246 **Repair for Buildings and Grounds**
- 6247 **Repair of Vehicles, Including Buses**
- 6248 **Repair of Data Processing / Audio Visual Equipment / Annual Maintenance Agreements / Software Support** -- Includes expenses for normal contracted upkeep, repairs, maintenance and renovation of: computers, software upgrades, maintenance agreement fees. Includes installation of AV and other equipment where installation is separate from purchase of equipment. **Excludes** the purchase of technology equipment, software, purchase of site licenses, and single user software, etc.
- 6249 **Uniform Cleaning / Storage**
- 6250 **Utilities**
 - 6255 **Water, Wastewater Treatment, and Sanitation**
 - 6256 **Telephone, Facsimile, and Telecommunication Charges** -- Expenditures for telephone services and telecommunication charges for cellular telephones, pagers, modem line charges, and facsimile charges, etc.
 - 6257 **Electricity**
 - 6258 **Gas and Other Fuels for Heating and Cooling of Facilities**
 - 6259 **Other Utilities** -- Expenditures for all other utilities not detailed above.
- 6260 **Rentals - Operating Leases**
 - 6264 **Rentals / Operating Leases for Furniture**
 - 6265 **Rentals / Operating Leases for Data Processing Equipment and Audio-Visual**
 - 6266 **Rental / Operating Leases for Vehicles**
 - 6267 **Uniform Rental**
 - 6268 **Rentals / Operating Leases for Land, Buildings, and Grounds**
 - 6269 **All Other Rentals** -- Expenditures for all other rentals not detailed above, including those for equipment, copiers, postage machines, etc.
- 6290 **Miscellaneous Contracted Services**

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 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. 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 ways of performing tasks. Consulting services cover all functional areas such as instruction, curriculum, and administration.

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.)

6299 Miscellaneous Contracted Services – This code is used to classify expenditures/expenses for miscellaneous contracted services not specified elsewhere. Services included in this account would be services provided to conduct organized activities such as trainings.

6300 Supplies and Materials

This major classification includes all expenditures for supplies and materials.

6310 Supplies and Materials for Maintenance and/or Operations

6311 Gasoline and Other Fuels for Vehicles (Including Buses)

6315 Janitorial

6316 Buildings / Grounds

6317 Computer Equipment / Audio Visual – Applies to the purchase of computer equipment or audio visual equipment only. Also includes total turnkey installations of AV or computer equipment under \$5000 (materials and installation from same vendor as a package deal).

All computer purchases, with the exception of those requested through the inventory system, must be made on a purchase order and delivered through the technology warehouse. Technology will then enter the computers/laptops on the CISD domain and Eduphoria for tracking purposes. The technology department will send an annual computer inventory to each principal and department head for validation. Audio visual items will continue to ship to your assigned warehouse.

6318 **Furniture** -- Expenditures for supplies and materials necessary for purchasing or maintaining furniture.

6319 **Other Supplies for Maintenance and/or Operations** -- This code is used to classify expenditures for supplies and materials not detailed above.

6320 **Textbooks and Other Reading Materials**

6321 **Textbooks**

6325 **Books/ Library Books** -- Expenditures for purchase of books *to be placed in classrooms, library, offices, etc., for reference*

6329 **Other Reading Materials** -- Expenditures for magazine and newspaper subscriptions and other reading material not listed above; subscription services (electronic libraries). Includes expenses for magazine and newspaper subscriptions that are placed in classrooms, offices, or libraries whether in print or electronic format.

6330 **Testing Materials**

6339 **Testing Materials**

6340 **Food Service**

6341 **Food**

6342 **Non-Food**

6343 **Items for Sale**

6344 **USDA Commodities**

6349 **Other Food Service Supplies** – This code is used to classify miscellaneous food service supplies not specifically defined elsewhere.

6390 **Supplies and Materials - General**

6395 **Printing**

6396 **Coaches Uniforms**

6397 **Sheet Music**

6398 **Hand Tools**

6399 **General Supplies** -- Expenditures for those items of relatively low unit cost (even though used in large quantities) necessary for the instruction process and/or for administration. Included here are consumable teaching and office items such as paper, pencils, workbooks, postage, etc. Includes all AV/computer aids such as CD/DVD disks, computer/AV accessories. Also includes web based software, site licenses and single use software. (Multi-year site license agreements and software purchases over \$5,000 see 6636)

6400 Other Operating Expenditures

This major classification used to code all other expenditures that are necessary for the operation of the local education agency.

6410 **Travel, Subsistence and Stipends**

6411 **Travel, Training, and Subsistence - Employee only** -- This code is used to classify the cost of: transportation; meals; room; registration fees associated with virtual and in-person trainings, conferences, seminars, and in-service trainings; and other expenses associated with professional development and traveling on official school business.

6412 **Travel, Training and Subsistence – Students** -- This code is used to classify the cost of: transportation (rental of vans, buses, and other vehicles); meals; participation fees; room; registration and participation fees associated with virtual and in-person conferences and events; and other expenses associated with students' traveling for school-sponsored events. (Do not use function code 34, Student Transportation.)

6417 **Travel and Subsistence - Board Members**

6419 **Travel and Subsistence – Non-Employees**

6420 **Insurance and Bonding Costs**

6425 **Property Insurance**

6426 **Liability Insurance**

6427 **Bond Expenses**

6428 **Student Insurance**

6430 **Election Costs**

6439 **Election Expenses**

- 6490 Miscellaneous Operating Costs** -- This code is used to classify expenditures for operating expenses not mentioned elsewhere.
 - 6491 Statutorily Required Public Notices** – This code is used to identify expenditures to publish all statutorily required public notices in the newspaper by the school district or their representative. (Senate Bill 622)
 - 6495 Dues** -- This code is used to identify expenditures for membership fees/dues paid to clubs, committees, or other organizations for employees or the District as a whole. Examples are TASA, TASP, TASB, and other associations.
 - 6497 Fees and Dues** – This code is used to identify expenditures for employee fees not related to travel and annual student membership dues.
 - 6498 Awards** -- Expenditures for awards such as attendance awards, diplomas and other graduation expenses.
 - 6499 Miscellaneous Operating Expenses** -- Expenditures for all other operating expenses not mentioned above. Included in this account are bid notices, graduation expenses, food/refreshments for school-related meetings, newspaper advertisements, etc.

6500 Debt Service

This major classification is used to code all expenditures for debt and debt related costs.

6510 Debt Principal

6511 Bond Principal

6512 Capital Lease-Purchase Principal

6514 SPITA Principal – For software and subscriptions agreements that are longer than 12 months and \$250,000 or more in the aggregate.

6520 Interest

6521 Interest on Bonds

6522 Capital Lease-Purchase Interest

6523 Interest on Loans

6590 Other Debt Service Expense

6594 Other Debt Fees

6600 Capital Outlay – Land, Building and Equipment

This code is used to classify expenditures for fixed assets. Fixed assets, unless otherwise defined below, are locally defined as those items with a unit cost of greater

than \$5,000 and a useful life of at least two years.

6610 Land Purchase and/or Improvements -- These expenditures are capitalized regardless of unit cost.

6614 Land Purchase

6615 Land Improvements (including playground equipment)

6616 Fees Associated with Land Purchase and Improvements

6620 Building Purchase, Construction or Improvements -- These expenditures are capitalized regardless of unit cost.

6624 Building Purchase or Construction -- Expenditures to purchase buildings or for contract materials, labor, etc. to construct new buildings

6625 Building Improvements -- Expenditures for substantial alteration or remodeling of existing buildings that materially increase building life.

6629 Fees Associated with Building Purchase or Improvements -- Expenditures for architectural, legal, and other fees connected with building purchase, construction, and/or remodeling.

6630 Furniture and Equipment

Effective for the 2013-2014 fiscal year, items purchased that make up a "complete set" such as WOW carts, will no longer be coded to a 6600 account. Instead, the items should be charged to the appropriate code as if they were individually purchased.

6631 Vehicles -- Automobiles, buses, trucks, and vans which cost \$5,000 or more.

6635 Furniture -- Furniture with a unit cost of \$5,000 or more and a life expectancy of at least 2 years.

6636 Computer Equipment, Software, and Audio-Visual Equipment
Computer equipment including CPUs, monitors, printers, servers, etc. with a unit cost of \$5,000 or more. Computer software and multi-year site licenses with a unit cost of \$5,000 or more. Audio visual equipment with a unit cost of \$5,000 or more. Includes total turnkey installations of AV or other equipment (over \$5000) where equipment is delivered and installed by the same vendor.

6639 Other Equipment -- Expenditures for all other equipment and capital outlay items not classified elsewhere.

6650 Fixed Assets under Capital Lease / Purchase Capital Lease / Purchase of Buildings, Furniture, and Equipment

Fixed Assets

Each year, a fixed asset inventory report will be sent to each campus and department. This list should be reviewed and signed off by the principal, department head, or appropriate administrator. The report will be returned to the Finance Office to make any corrections necessary.

Fixed Asset

- An item which has a unit cost of **\$5,000** or more.
- Will last two years or more.
- Retains its original shape and appearance with use.
- Is non-expendable (i.e., if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than replace it with a new unit).
- Does not lose its identity through incorporation into a different or more complex unit or substance.
- If several parts are purchased to assemble into one item or unit, the total cost determines if the item is a fixed asset (i.e., two standards, weighted bases and a net make up ONE volleyball unit and if the total cost is \$5,000, the unit is a fixed asset. If the net is replaced the following year, it would be a supply item or a new head and bin of an ice machine are one unit that cost over \$5,000 but replacing the bin would be a supply).

Transfers

- ICRT Transfer of Equipment (CISD-328 of 6-96) must be completed and signed with proper signatures by the originating campus for any fixed asset being moved.
- The form is then sent to the receiving campus for the proper signature.
- The original form with both signatures should then be sent to the Finance Office for proper recording of the changes.

Auction

- Items which are no longer working or cannot be used by another campus or department can be sent to auction (auctions are normally held in April and October). ICRT Equipment to be Auctioned (CISD-327 of 6-96) form must be completed and signed.
- The campus or department must call the Custodial Department to have the item picked up.
- Any computer or computer equipment must be verified non-repairable by Technology before it is sent to the auction.
- The letter from the Technology Repair Department suggesting the item needs to be sent to auction must be attached to the ICRT Auction form.

Donations

- Donations of items to the District come in two forms: new items and used items. The principal must inform finance office of any fixed asset items donated to the school in order to be added to the District's fixed asset records and properly tagged as CISD property. Funds donated to the school to purchase a fixed asset item must be deposited into the budget and purchased through the finance office. Campuses are not authorized to purchase fixed asset items from their activity funds. All fixed assets are considered CISD property, but will remain on the campus under the control of the Principal and club sponsor.
- Whether new or used, each item that is donated to our District must have the approval of the campus principal or administrative department head receiving the items. A person in the department normally responsible for purchases of this type of fixed asset (i.e., Technology, Maintenance, Custodial, etc.) must be contacted to see if the item meets the following criteria:
 - Safe and acceptable for use by students and employees
 - Meets the requirements of the instructional program (if applicable)
 - True, justifiable need for the item
 - Item is in good working order and is compatible with related equipment
 - Within the guidelines of the district technology plan (if applicable)
 - Meets the District criteria for a fixed asset as defined in the current Finance Manual of CISD
 - Cost \$5,000 or more
- If the item is **new** at the time of donation and meets all of the criteria listed above, then:
 - An ICRT Donation form (CISD-326 of 6-96) must be completed and signed by the required personnel along with an invoice or receipt detailing the cost of the items. This form, along with the invoice, should be sent to the Finance Office so it can be added to the District's fixed assets.
 - The District will accept responsibility for maintaining and repairing the item.
 - Installation of permanent equipment, such as playground equipment, shelving, etc., should be coordinated with the Maintenance Department.
 - You should write a letter to the organization or individual thanking them for their donation. A copy of this letter should be forwarded to the Finance Office to be filed with the fixed asset records.
- If the item is **used** at the time of donation and meets all of the criteria listed above, then:
 - These items will not be added to the District's fixed asset records.
 - The District will not replace the items.
 - The campus or department may still accept the donated items
 - The District will not accept responsibility for maintaining or repairing the item.
 - You should be willing, if requested, to provide a letter to the organization or individual making the donation

Repair and Replacement

The District will repair, as necessary, items that were purchased with District funds which are fixed assets or which cost \$500 or more. Please keep the following guidelines in mind when considering an item for repair or replacement.

- **Repair**
 - All items submitted for repair will be reviewed on an individual basis. The District typically provides funds for the repair of instructional items or items critical to the operation of a campus which cost \$500 or more; however, budget constraints will be considered.
 - If the item requiring repair is a fixed asset, it must be properly tagged and, on the District's, fixed asset inventory before any repairs can be made.
 - Items purchased directly from an activity fund will not be repaired by the District as they will not be tagged.
 - Any donated items requiring repair must meet the District guidelines for donations.
 - Fixed assets requiring repair will be evaluated to determine if it is more feasible to replace the item than to continue to repair it.
 - Repair and/or replacement of items costing \$500 or more or fixed assets will be limited to problems that have occurred during the normal operation of the equipment. Equipment that has been damaged or vandalized is the responsibility of the individual campus.

- **Replacement**
 - Items that are considered to be fixed assets and items costing \$500 or more purchased with District funds will be considered for replacement using District funds. Individual campuses and departments will be responsible for replacing items which do not fall within these guidelines.
 - If an item is to be replaced, only the original amount OR the replacement cost for a similar item, whichever is less, will be provided by the District. Should the campus or department wish to "upgrade" the item being replaced, the campus or department will be responsible for providing the additional funds to purchase the "upgrade."

- **Stolen**
 - A police report must be filed with the CISD Police Department on any stolen item costing \$500 or more or a fixed asset item before the District will replace it. Items stolen that are not a fixed asset or cost less than \$500 will be the responsibility of the campus or department.
 - An ICRT Lost or Stolen Equipment (CISD-325 of 6-96) form must be completed and sent to the Finance Office.
 - Only the original amount OR the replacement cost for a similar item, whichever is less, will be provided by the District. Should the campus wish to "upgrade" the item being replaced, the campus or department will be responsible for providing the additional funds to purchase the "upgrade."

Due to the unsecured nature of laptop computers, Chrome Books, and iPads, the district will no longer cover the replacement cost of stolen laptops. The replacement of these computers lies with the applicable department/campus.

Budget Transfer

The following guidelines are to be used when requesting budget transfers.

Pre-approved Budget Transfers:

This type of transfer **does not require approval** from the Board of Trustees and may be submitted to the Finance Office at any time from September 1st through mid-August of each budget year.

Pre-approved budget transfers should be submitted via the "Batch Budget Transfer" process in eFinance. See Section V of the Finance Manual for detailed instructions on the procedures for entering a batch budget transfer. Batch budget transfers will be processed by the Finance Department twice a day at roughly 11 am and 3 pm.

Some examples if a pre-approved transfer are as follows:

Moving within the same Function:

From:	199X- <u>11</u> -00-XXX-XXXXX 6399	To:	199X- <u>11</u> -49-XXX-XXXXX 6219
From:	199X- <u>21</u> -00-XXX-XXXXX 6636	To:	199X- <u>21</u> -21-XXX-XXXXX 6317
From:	199X- <u>11</u> -00-XXX-XXXXX 6411	To:	199X- <u>11</u> -69-XXX-XXXXX 6399

Transfers Requiring Board Approval:

This type of transfer **requires approval by the Board of Trustees** and should be sent to the Finance Office via e-mail by the last working day of the month for inclusion in the following month's Board agenda. Keep in mind that requisitions may not be processed using these funds until the transfer is approved by the Board. Some examples are:

Changing Function:

From:	199X- <u>11</u> -XX-XXX-XXXXX 6399	To:	199X- <u>23</u> -XX-XXX-XXXXX 6636
From:	199X- <u>23</u> -XX-XXX-XXXXX 6411	To:	199X- <u>11</u> -XX-XXX-XXXXX 6399
From:	199X- <u>11</u> -XX-XXX-XXXXX 6317	To:	199X- <u>13</u> -XX-XXX-XXXXX 6317

Go into e-mail and click on "New Message."

Send to: Laura Keuchel

Subject: **BOARD TRANSFER**

From:	199X-11-00-001-11000 6399	300.00
To:	199X-23-00-001-11000 6399	300.00

When you're done, click on the "send" button. A reply will be sent via e-mail noting the status of your transfer request.

Petty Cash

Petty Cash Accounts are established on an as-needed basis only. The funds issued for petty cash are to be used to purchase items that are needed quickly and do not total over \$30.00. Petty Cash funds should be utilized only in an emergency and not used in place of a purchase order. Open Purchase Orders can be used for routine small expenses.

- **Setting up Petty Cash Accounts**
 - All new Petty Cash Accounts must be approved through the Finance Office.
 - If approved, a Petty Cash Custodian will be assigned to the account. This person will be responsible for maintaining the fund.

- **Controls**
 - Petty Cash funds should be kept in a LOCKED box or drawer when they are not in use.
 - The fund should be counted, reconciled and replenished every month.
 - The check to replenish the petty cash account is made payable to the Petty Cash Custodian.

- **Operating Procedures**
 - Petty cash expenditures must be authorized by the Petty Cash Custodian BEFORE an expenditure can be made. No advances are made, expenditures will be reimbursed.
 - Sales tax cannot be reimbursed.
 - Each expenditure from petty cash cannot exceed \$30.
 - A petty cash voucher must be completed and signed for each expenditure.
 - Personal checks CANNOT be cashed from petty cash funds.

- **Replenishment Procedures**
 - The Petty Cash Fund should be reconciled before each reimbursement request.
 - The purchase order, along with the petty cash vouchers, original receipts, and the reconciliation report should be turned in to the Accounts Payable Department.
 - The fund will NOT be reimbursed for sales tax, or expenses that have not been properly documented with receipts, vouchers or signatures.
 - It is the responsibility of the Petty Cash Custodian to follow the appropriate procedures and make sure the fund is always in balance.

- **Closing out Petty Cash**
 - The Finance Office should be notified immediately if there is a change in the Petty Cash Custodian.
 - In the event that Petty Cash is no longer needed, contact the Finance Office to close out the fund. The fund will need to be reconciled and closed out to the proper account.

Credit Card Acceptance Policy

Credit card swipe machines are available at most secondary campus locations and some administrative departments. Items that are eligible for payment using this process will be determined by the campus/location. These swipe machines are intended for use when a purchase cannot be made using the credit card option on the webstore. The following is the Credit Card Acceptance Policy that has been established by the District and must be followed.

- Cardholder and the credit card must be present at the time the card is swiped.
- The cardholder must have a form of ID and it must match the name on the card.
- The District cannot accept a credit card number over the phone, mail, e-mail, etc.
- The credit card swipe machine is processed through School Cash. Only Visa and Mastercard are accepted.
- The cardholder should sign the touch screen on the clover device. The receipt can be printed directly from the clover device or emailed to the purchaser.
- Credit card information should never be written down, hard copied, or retained for any reason.
- Any approved refunds will be processed back to the credit card of the original payment. The credit card must be present for refunds.