

**2021-2022**

**Killeen ISD**

**Budget Reference Manual**



02/02/2022

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# Budget Reference Manual 2021-2022

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# PART I

## Sections A – B

Introduction

What's New/Clarifications

## SECTION A INTRODUCTION

### INTRODUCTION

The Killeen ISD Budget Reference Manual contains information on budget codes used by Killeen ISD, budget planning as practiced by Killeen ISD, and miscellaneous information for quick reference. We follow the Texas Education Agency's (TEA) Financial Accountability System Resource Guide (FASRG) when it comes to budget codes. There are times when we use district-defined budget code elements that cannot be found directly in the FASRG; however, those are mapped to report to TEA using the correct TEA mandated code. We have used descriptions from the FASRG wherever possible.

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**RELATIVELY NEW AND CLARIFICATIONS****Fiscal Year 2022****LOCAL CODES**

**FOD Food/Drinks for staff.** Object 6499 with local code FOD is the only code allowed to be used to purchase food for staff (meetings, staff development, snacks, motivation, recognition, etc.) out of district funds. Meals while traveling is paid out of object 6411 and follows the rules in place for travel. Funds CANNOT BE MOVED INTO NOR OUT OF THESE BUDGET CODES AT ANY TIME DURING THE YEAR.

Both campuses AND central orgs are covered. Once the funds have been spent, food purchases allowed for staff using budgeted funds must be requested through the appropriate Assistant Superintendent, Deputy Superintendent or Superintendent. This includes ALL professional development and motivational food of any sort. Please plan accordingly.

**EMPLOYEE REIMBURSEMENTS**

Starting January 1, 2019 all employee reimbursements with associated receipts/documentation must be entered into FERP within 60 days of the event date. If it is entered with or without associated receipts 61 or more days after the event date, the reimbursement becomes taxable income to the employee and will be reported to the IRS as such. Please see the Purchasing Procedures for more information.

**REGISTRATION FOR ONLINE EVENTS**

Registration for online events should be charged to object 6411 for employees and 6412 for students.

## OBJECT CODE CLARIFICATIONS

The following gives some additional guidance on what an object code is used for.

Description	Code	Details
Consulting Services	6291	RARELY USED EXCEPT BY DISTRICT ADMINISTRATION—A true consultant performs research and analysis on a specific issue or problem found within KISD—the district as a whole, a specific department, or a campus—on his/her own or with a team. The consultant will present the results of the research and analysis as well as any suggestions for improvement to administration, but not to the district, campus, grade, department as a whole.
Miscellaneous Contracted Services	6299	Miscellaneous contracts/services including but not limited to: athletics officials, story tellers, cable drops, uniform cleaning, vendor printing services, etc.
Student Travel (Students ONLY)	6412	Cost of transportation (rental of vans, charter buses and other vehicles), meals, participation fees, entrance fees, lodging and other expenses associated with students traveling for school sponsored events. DOES NOT INCLUDE THE COST OF A YELLOW SCHOOL BUS!
Student Transportation (Yellow School Buses ONLY)	6494	Expenditures for transportation costs when using a yellow school bus for transporting students. Not used when only staff are being transported (use 6411 for that). NOT USED FOR PAYING ENTRY FEES!
Membership Fees/Dues*	6495	Dues paid to clubs, committees, or other professional organizations. Examples of organizations include TEPSA, TASSP, TLA, TMEA, Rotary Club, local chambers of commerce, etc. This does not include any registration fees associated with attending conferences or seminars—which are coded to 6411. Nor does it include any miscellaneous fee such as professional licensing fees, fees to Sam’s Club, etc.—which are coded to 6499.
Lobbying Fees*	6214	As a result of HB 1495, we are required to charge the portion of all membership fees that organizations use towards lobbying to this object.
Miscellaneous Operating Costs	6499	Includes movie licensing fees, professional licensing fees, fees for Sam’s Club.

# PART II

## Sections C - L

### Budget Codes

- C Account Code Structure
- D Fiscal Year
- E Fund Codes
- F Function Codes
- G Object Codes
- H Subobject Codes
- I Organization Codes
- J Program Intent Codes
- K Local Codes
- L Capital Outlay/Controlled/Supplies

## ACCOUNT CODE STRUCTURE

A major purpose of the account code structure is to establish the standard school district fiscal accounting system required by the Texas Education Code, Section 44.007. Another purpose for the use of the account code structure is to provide accurate information to the Texas Education Agency through the Public Education Information Management System (PEIMS).

The account code structure consists of 19-digit codes and is divided into seven sections.

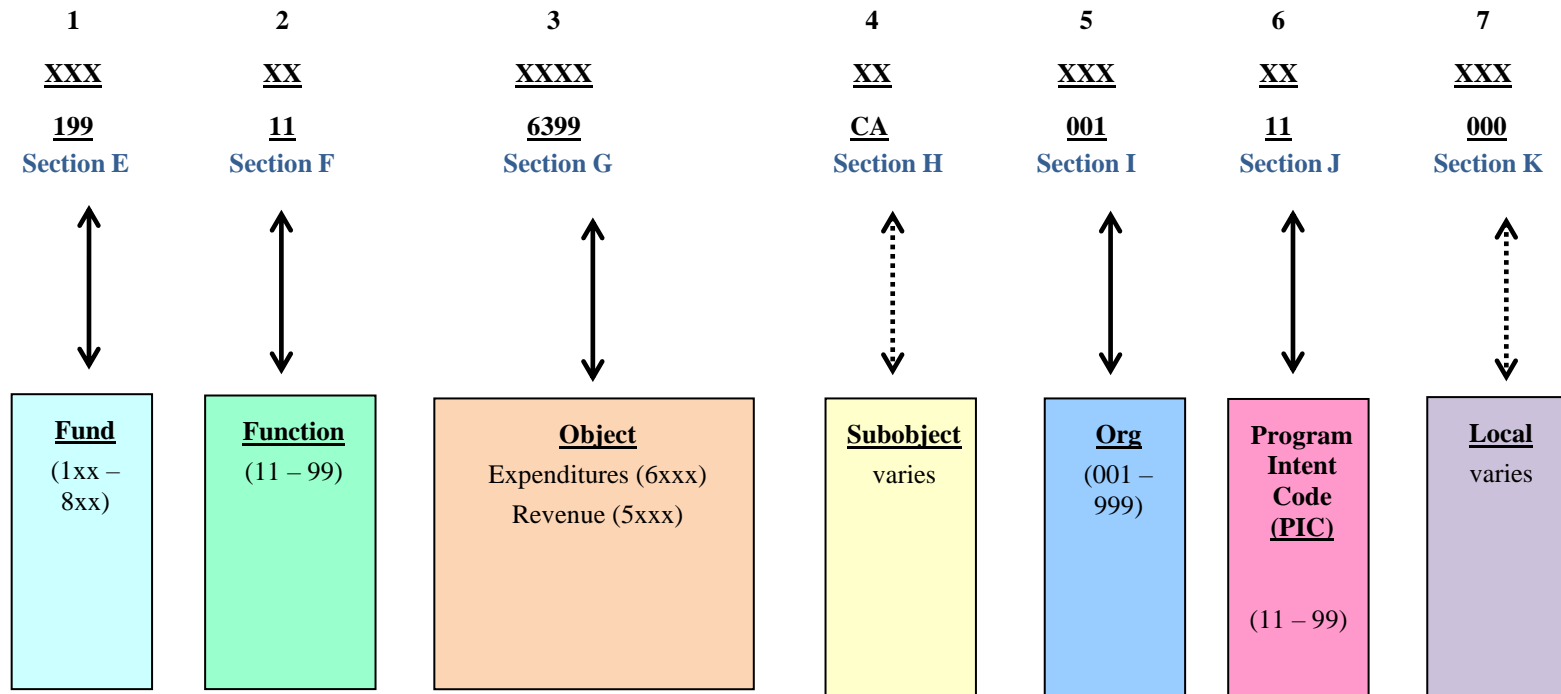
To view the code structure, please turn to the next page and refer to diagram # 1. Notice, a box below each of the seven sections explains what each specific component is comprised of.

For example, by referring to **Section E** a person will find additional and useful information about fund codes.



# DIAGRAM # 1

## ACCOUNT CODE STRUCTURE



————— Indicates a mandatory code for State reporting purposes

..... Indicates a code that may be used at local option

**FISCAL YEAR**

The fiscal year (FY) code is a mandatory code to be used by all school districts. The fiscal year for Killeen ISD starts on September 1 and ends the following August 31.

<u>Fiscal Year</u>	<u>Start Date</u>	<u>End Date</u>
2022	September 1, 2021	August 31, 2022
2023	September 1, 2022	August 31, 2023
2024	September 1, 2023	August 31, 2024
2025	September 1, 2024	August 31, 2025
2026	September 1, 2025	August 31, 2026
2027	September 1, 2026	August 31, 2027
2028	September 1, 2027	August 31, 2028
2029	September 1, 2028	August 31, 2029
2030	September 1, 2029	August 31, 2030
2031	September 1, 2030	August 31, 2031
2032	September 1, 2031	August 31, 2032

**PROGRAM YEARS**

Year code determination is unique for federally and sometimes state funded projects accounted for as special revenue funds. We call these years, Program Years (PY). Program years have varying timeframes since they are determined by the timeline of the grant itself. It is possible to have one program year grant open in three fiscal years; however, while the fiscal year for the district may change, the program year for that particular grant does not. For example, a Title I, Part A grant awarded for program year 2022 will cover three fiscal years—2021, 2022, 2023. The timeframe for this grant is July 1, 2021 through September 30, 2023.

PROGRAM YEAR 2022—Title I, Part A

Fiscal Year 2021	July 2021 & August 2021
Fiscal Year 2022	September 2021 through August 2022
Fiscal Year 2023	September 2022

**FUND CODE**

The fund code describes what pot of money, so to speak, that the funds are coming from. Often, the fund is specific to a particular population as well and thus also represents a population that can be served. But this is not always the case.

A mandatory 3-digit code (**box 1 in the Account Code Structure diagram**) is to be used for all financial transactions to identify the fund type:

- Local/General fund (1xx)
- Special Revenue Federal fund (2xx)
- Special Revenue State fund (3xx)
- Special Revenue Local fund (4xx)
- Debt Service fund (5xx)
- Capital Projects fund (6xx)
- Trust & Agency fund (8xx)

The first digit refers to the fund type, and the second and third digits specify the fund within that type.

**GENERAL FUND**

The general fund is a governmental fund with budgetary control, which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency (the school district). The general fund utilizes the modified accrual basis of accounting and uses the classifications defined below to maintain separate revenue and expenditure accounts to assure the integrity of specific revenue purposes when required by law or rule.

Fund	Title	Use
131	Education Foundation Grants	Grants given KISD teachers by the KISD Ed Foundation
140	Buckley Concessions	Concession sales at Buckley stadium
141	Catering	Catering services performed by School Nutrition
144	SHAC	Student Health Advisory Committee
161	Special Education (Impact Aid)	Students identified as special education students— <i>Used by the Special Education Department ONLY</i>
162	Special Education	Students identified as special education students— <i>Used by the Special Education Department ONLY</i>
163	Career & Technology	Students taking CTE courses.
164	Technology	District technology— <i>Central office use only</i>
165	Bilingual/ELL	Students identified as bilingual/ELL
166	State Compensatory Education	Students identified as at-risk using state and local criteria
176	AP/Pre-AP	Advanced placement and Pre-Advanced placement

Fund	Title	Use
177	Talented & Gifted (TAG)	Students identified as talented & gifted
178	Athletics	Athletics— <i>Used by the Athletics Department ONLY</i>
195	Self-Insurance	Replace controlled/capitalized items under district’s insurance policy deductible. — <i>Used by Risk Management ONLY</i>
199	Local Maintenance	Any

**SPECIAL REVENUE FUND (Federal)**

This group of funds is used to account for federally funded special revenue funds. Member districts of shared services arrangements are to use these codes to account for the member district portion of a shared services arrangement.

Fund	Title	Use
211	Title I, Part A	Students who reside in areas with high concentrations of children from low socio-economic families.
224	IDEA B – Formula	Students with disabilities.— <i>Used by the Special Education Department ONLY</i>
225	IDEA B – Preschool	Pre-K students with disabilities.— <i>Used by the Special Education Department ONLY</i>
226	IDEA B – Discretionary (Deaf)	Students who are deaf.— <i>Used by the Special Education Department ONLY</i>
240	School Nutrition	Programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA)
242	Summer Feeding Program	Funds received from the Texas Department of Agriculture that are awarded for meals provided to the community based on the average number of daily participants
244	Perkins Grant	Vocational-technical education.— <i>Used by the Career Center Only.</i>
255	Title II, Part A	To improve teacher and principal quality.— <i>Used by Central Office Only.</i>
263	Title III, LEP	For limited English proficient students.
266	ESSER I-Coronavirus Aid, Relief and Economic Security (CARES) Act I	Federal funds used for COVID costs
277	CARES Act COVID Relief I— Coronavirus Relief Fund (CRF)	Federal funds used for COVID costs
281	ESSER II- Coronavirus Response and Relief Supplemental Appropriations (CRRSA)	Federal funds used for COVID costs

Fund	Title	Use
282	ESSER III-American Rescue Plan (ARP)	Federal funds used for COVID costs
287	COVID-19 School Health Support Grant to Schools	Federal funds used for COVID costs
288	Promoting K-12 Student Achievement at Military Connected Schools (DoDEA Grant)	To enhance the education of military students.— <i>Used by Central Office Only.</i>
289	Title IV, Part A Student Support and Academic Achievement	.

**SPECIAL REVENUE FUND (State Programs)**

State programs that are used by school districts and education service centers not acting as a fiscal agent for a shared services arrangement are designated by fund codes 380 through 429. This includes any funds sent by the fiscal agent to the member school district for use by that school district.

Fund	Title	Use
386	Regional Day School for the Deaf	For the Regional Day School Program for deaf students. — <i>Used by the Special Education Department only.</i>

**SPECIAL REVENUE FUND (Local Programs)**

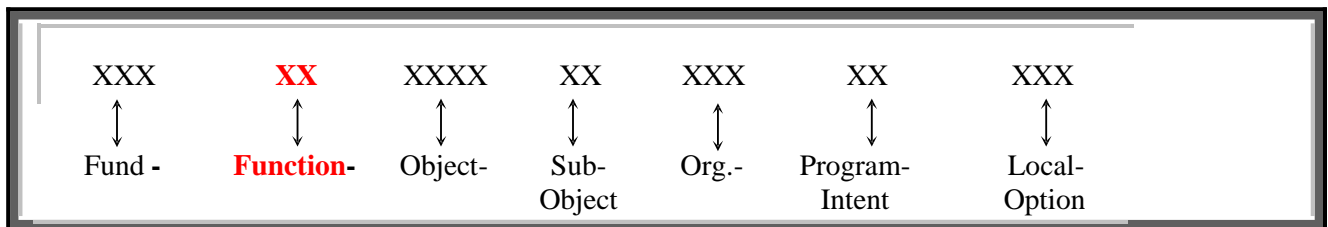
Fund Codes 460 through 499 are used to account for local programs such as campus activity funds or grants from local business or organizations that require that the funds be expended for a specific purpose.

Fund	Title	Use
410	Instructional Materials Allotment	To purchase instructional texts and materials— <i>Central Office Use Only</i>
427	School Safety Grant	To purchase items to help keep schools safe.
461	Campus Activity Funds	Campus Activity Funds. — <i>Central office use only.</i>
479	Shoemaker Endowment	For Shoemaker High School
498	Music Enrichment Program (MEP)	For music lessons (band, choir).
499	Gear Up	For specific Middle and High School students to help them stay in school.

FUNCTION CODE

A function code (**part 2 in the Code Structure**) represents a general operational area in a school district and groups together related activities. Most school districts use many of the functions in the process of educating students or organizing the resources to educate students. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school (function 34), teach students (function 11), feed students (function 35), provide health services (function 33), ensure campuses are managed (function 23), keep buildings and grounds operating and maintained (function 51), and provide training for instructional staff (function 13). Each of these activities is a function.

The Code Structure



Function Codes	Function Code
(11 – 99)	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

**Major Functions:**

Function Codes are grouped according to related activities in the following major areas/classes:

- 10 Instruction and Instructional-Related Services
- 20 Instructional and School Leadership
- 30 Support Services – Student (Pupil)
- 40 Administrative Support Services
- 50 Support Services – Non-Student Based
- 60 Ancillary Services
- 70 Debt Service
- 80 Capital Outlay
- 90 Intergovernmental Charges

Each of these major areas is further defined by detail function codes. The code is required for PEIMS reporting purposes if such costs are applicable to the school district.

**The following pages describe each function.**

10 INSTRUCTION AND INSTRUCTION-RELATED SERVICES

Per TEA, these function codes are used for expenditures/expenses that:

- Provide direct interaction between staff and students to achieve learning.
- Provide staff members with the appropriate resources to achieve appropriate student learning outcomes through either materials or development.

Function	Title & Description	SOME possible charges to this function
<p>11</p>	<p><b><u>Instruction</u></b></p> <p>This function includes those activities dealing directly with the interaction between teachers and students. Teaching may be provided in a classroom or in other learning situations. It is used for expenditures for direct classroom instruction and activities that deliver, enhance or direct the delivery of learning situations to students.</p> <p><b>NOTE: Any teacher/instructional classroom aide substitutes, including substitutes used during staff development, will be coded to function 11.</b></p>	<ul style="list-style-type: none"> <li>➤ Professional staff tutoring students (11-6118)</li> <li>➤ Auxiliary staff tutoring students (11-6121)</li> <li>➤ “Consultants” for student presentations (11-6299)</li> <li>➤ Access to online websites for instruction (11-6299)</li> <li>➤ Reading Materials for instructional use (11-6329)</li> <li>➤ Supplies for instructional use (11-6399)</li> <li>➤ Yellow school bus for instructional field trips (11-6494)</li> <li>➤ Student entrance fees for instructional field trips (11-6412)</li> </ul>
<p>12</p>	<p><b><u>Instructional Media &amp; Resources</u></b></p> <p>This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.</p> <p>Most positions/departments using function 12:</p> <ul style="list-style-type: none"> <li>✓ Librarian</li> <li>✓ Library Aide</li> <li>✓ Library</li> <li>✓ Media Aide</li> <li>✓ Media Center</li> <li>✓ Campus Techs</li> <li>✓ Print Shop</li> <li>✓ KISD TV</li> </ul>	<ul style="list-style-type: none"> <li>➤ Professional staff working in Media Room or Center (12-6118)</li> <li>➤ Auxiliary staff working in Media Room or Center (12-6121)</li> <li>➤ Campus Tech supplemental pay (12-6118)</li> <li>➤ “Consultants” for library presentations (12-6299)</li> <li>➤ Access to online websites for library (12-6299)</li> <li>➤ Reading Materials for library or media center (12-6329)</li> <li>➤ Supplies for library or media center use (12-6399)</li> <li>➤ Travel for Librarians or Campus Techs (12-6411)</li> </ul>



Function	Title & Description	SOME possible charges to this function
<p>13</p>	<p><b><u>Curriculum/Instructional Staff Development</u></b></p> <p>This function includes those expenditures that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. This includes in-service training and other staff development for instructional related personnel.</p> <p><b>NOTE: Do not include any teacher substitutes used during training. This should be coded to function 11.</b></p> <p>Most positions/departments using function 13:</p> <ul style="list-style-type: none"> <li>✓ Campus Instructional Specialist</li> <li>✓ District Instructional Specialist</li> </ul>	<ul style="list-style-type: none"> <li>➤ Professional instructional staff supplemental pay for staff development or curriculum development (13-6118)</li> <li>➤ Auxiliary instructional staff supplemental pay for staff development (13-6121)</li> <li>➤ “Consultants” for instructional staff, professional development (13-6299)</li> <li>➤ Access to online websites for instructional staff professional development (13-6299)</li> <li>➤ Reading Materials for instructional staff professional development (12-6329)</li> <li>➤ Supplies for instructional staff professional development (13-6399)</li> <li>➤ Travel for instructional staff professional development (13-6411)</li> </ul>

20 INSTRUCTIONAL AND SCHOOL LEADERSHIP

This function code series is used for expenditures that relate to the managing, directing, supervising and leadership of staff who are providing either instructional or instructional-related services. This function code series also includes the general management and leadership of a school campus.

Function	Title & Description	SOME possible charges to this function
<p>21</p>	<p><b><u>Instructional Leadership</u></b></p> <p>This function is used for expenditures/expenses that are directly used for managing, directing, supervising and providing leadership for staff who provide general and specific instructional services.</p> <p>Most positions/departments using function 21:</p> <ul style="list-style-type: none"> <li>✓ Assistant Superintendent’s Office</li> <li>✓ Chief Learning Officers</li> <li>✓ Administrative for Special Education Office</li> </ul>	<ul style="list-style-type: none"> <li>➤ Professional staff supplemental pay for doing administrative work (21-6118)</li> <li>➤ Auxiliary administrative staff supplemental pay (21-6121)</li> <li>➤ “Consultants” for administrative staff (21-6299)</li> <li>➤ Access to online websites for departments at left (21-6299)</li> <li>➤ Reading Materials for departments at left (21-6329)</li> <li>➤ Supplies for departments at left (21-6399)</li> <li>➤ Travel for employees of departments at left (21-6411)</li> </ul>
<p>23</p>	<p><b><u>School Leadership</u></b></p> <p>This function covers those activities, which have as their purpose directing, managing, and supervising schools, i.e., campus principal’s office and related costs.</p> <p><b>NOTE: Function 23 can only be used in a campus budget and not in a department budget.</b></p> <p>Most positions/activities using function 23:</p> <ul style="list-style-type: none"> <li>✓ Campus Principals</li> <li>✓ Campus Assistant Principals</li> <li>✓ Campus Secretaries</li> <li>✓ Campus Improvement Plan</li> </ul>	<ul style="list-style-type: none"> <li>➤ Professional staff supplemental pay for doing campus administrative work (23-6118)</li> <li>➤ Auxiliary staff supplemental pay for doing campus administrative work (23-6121)</li> <li>➤ Reading Materials for principals, assistant principals, campus office (23 -6329)</li> <li>➤ Supplies for principals, assistant principals, campus office, running of the campus (23 -6329)</li> <li>➤ Travel for employees at left (23-6411)</li> </ul>

30 STUDENT SUPPORT SERVICES

This function code series is used for expenditures/expenses that are used directly for non-instructional student activities or services, including administrative and supervisory costs that are non-general in nature and are incurred directly and exclusively for a non-instructional student activity or service.

Function	Title & Description	SOME possible charges to this function
31	<p><b><u>Guidance, Counseling &amp; Evaluation Services</u></b></p> <p>This function incorporates those activities, which have as their purpose assessing and testing pupils' abilities, aptitudes, and interests; counseling pupils with respect to career and educational opportunities, and helping them establish realistic goals. Includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling, and activities involved in maintaining information the course of study for each student.</p> <p>Most positions/activities using function 31:</p> <ul style="list-style-type: none"> <li>✓ Counselors</li> <li>✓ Counseling Department/Office</li> <li>✓ Assessment &amp; Accountability</li> <li>✓ Standardized Testing</li> <li>✓ Diagnosticians</li> </ul>	<ul style="list-style-type: none"> <li>➤ Professional staff supplemental pay for standardized testing work, for creating a master board, for class registration (31-6118)</li> <li>➤ Auxiliary staff supplemental pay for standardized testing work, for counseling office work, for class registration (31-6121)</li> <li>➤ Reading Materials for counseling office or assessment office (31 -6329)</li> <li>➤ Supplies for counseling office or assessment office (31 -6329)</li> <li>➤ Standardized testing materials</li> <li>➤ Travel for employees at left (31-6411)</li> </ul>
32	<p><b><u>Social Work Services</u></b></p> <p>This function encompasses those activities related to promoting and improving school attendance of students. Also includes investigating and diagnosing student social needs arising out of the home, school or community; casework and group work services for the child, parent or both; interpreting the social needs of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his or her social needs.</p> <p>Most positions/activities using function 32:</p> <ul style="list-style-type: none"> <li>✓ Social Workers</li> <li>✓ Attendance Officers/Department</li> </ul>	<ul style="list-style-type: none"> <li>➤ Professional staff supplemental pay for social workers (32-6118)</li> <li>➤ Reading Materials for attendance office/officers or social workers (32 -6329)</li> <li>➤ Supplies or attendance office/officers or social workers (32 -6399)</li> <li>➤ Travel for employees at left (32-6411)</li> </ul>

FUNCTION CODES

SECTION F

Function	Title & Description	SOME possible charges to this function
<p>33</p>	<p><b><u>Health Services</u></b></p> <p>This function is used to provide health services, which are not a part of direct instruction.</p> <p><b><u>Note this function is not used for speech, health, physical, or occupational therapy to assist special education students in the learning process. Those go to function 11.</u></b></p> <p>Most positions/activities using function 33:</p> <ul style="list-style-type: none"> <li>✓ Nurses, Clinic Aides, Campus Health Clinics</li> <li>✓ Health Services Department</li> </ul>	<ul style="list-style-type: none"> <li>➤ Professional staff supplemental pay for doing non-instructional health care work (33-6118)</li> <li>➤ Auxiliary staff supplemental pay for doing non-instructional health care work (33-6121)</li> <li>➤ Reading Materials for clinic or nurse (32 - 6329)</li> <li>➤ Supplies for clinic or nurse (33 -6399)</li> <li>➤ Travel for employees at left (33-6411)</li> </ul>
<p>34</p>	<p><b>Student (Pupil) Transportation</b></p> <p>This function covers the cost of providing management and operational services for regular school bus routes that transport students to and from school.</p> <p><b><u>Note this function is used only by the Transportation Department. Campuses will not use this.</u></b></p>	<ul style="list-style-type: none"> <li>➤ Most Transportation department expenditures</li> </ul>
<p>35</p>	<p><b>Food Services</b></p> <p>This function encompasses activities, which have as their purpose the management of the food services program of the school or school system.</p> <p><b><u>Note this function is used only by the School Nutrition Department. Campuses will not use this.</u></b></p>	<ul style="list-style-type: none"> <li>➤ School Nutrition department expenditures</li> </ul>

Function	Title & Description	SOME possible charges to this function
<p>36</p>	<p><b><u>Extra-Curricular Activities (From the FASRG)</u></b></p> <p>This function is used for expenditures for school-sponsored activities outside of the school day. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting</p> <p><i>Extracurricular</i> activities include athletics and other activities that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Other kinds of related activities are included (such as drill team, pep squad and cheerleading, <u>University Interscholastic League competition</u> such as one-act plays, speech, debate, band, Future Farmers of America (FFA), National Honor Society, etc.)..</p> <p><b><u>Note</u> band instruments are charged to function 11 not to function 36.</b></p> <p>Most positions/activities using function 36:</p> <ul style="list-style-type: none"> <li>✓ Athletic department</li> <li>✓ Athletic events/items</li> <li>✓ Competitions</li> <li>✓ Items for Resale</li> </ul>	<ul style="list-style-type: none"> <li>➤ Professional staff supplemental pay for doing athletics work (36-6118)</li> <li>➤ Professional staff supplemental pay for UIL competitions (36-6118)</li> <li>➤ Auxiliary staff supplemental pay for doing athletics work (36-6121)</li> <li>➤ Reading Materials for athletics or extra-curricular activities (36 -6329)</li> <li>➤ Supplies for athletics (36 -6399)</li> <li>➤ Supplies for the science Olympiad (36-6399)</li> <li>➤ Supplies for UIL competitions (36-6399)</li> <li>➤ Travel for employees in Athletic Department (36-6411)</li> <li>➤ Travel for employees for extra-curricular events to include student competitions (36-6411)</li> <li>➤ Travel for students participating in Athletic events (36-6412)</li> <li>➤ Travel for students participating in extra-curricular events to include competitions (36-6412)</li> <li>➤ Yellow school bus for students participating in Athletics events, extra-curricular events, or competitions (36-6494)</li> </ul>

40 ADMINISTRATIVE SUPPORT SERVICES

Per the TEA FASRG, “this function code series is used for the overall general administrative support services of the school district.”

Function	Title & Description	SOME possible charges to this function																												
41	<p><b><u>General Administration</u></b></p> <p>This function is used for overall administrative support for the entire district.</p> <p><b>Note this function is ONLY used when the org number is in the 700’s (NOT 724, 725, 726, 728, 737). Cannot be used for campuses nor most departments.</b></p>	<p>Everything for orgs:</p> <table> <tr> <td>701</td> <td>731</td> <td>739</td> <td>747</td> </tr> <tr> <td>702</td> <td>732</td> <td>740</td> <td>748</td> </tr> <tr> <td>703</td> <td>733</td> <td>741</td> <td>749</td> </tr> <tr> <td>704</td> <td>734</td> <td>742</td> <td>750</td> </tr> <tr> <td>721</td> <td>735</td> <td>744</td> <td></td> </tr> <tr> <td>729</td> <td>736</td> <td>745</td> <td></td> </tr> <tr> <td>730</td> <td>738</td> <td>746</td> <td></td> </tr> </table>	701	731	739	747	702	732	740	748	703	733	741	749	704	734	742	750	721	735	744		729	736	745		730	738	746	
701	731	739	747																											
702	732	740	748																											
703	733	741	749																											
704	734	742	750																											
721	735	744																												
729	736	745																												
730	738	746																												

50 SUPPORT SERVICES (NON-STUDENT BASED)

This function code series is used for expenditures/expenses that are used for school district support services not direct student support services.

Function	Title & Description	SOME possible charges to this function
51	<p><b><u>Facilities Maintenance &amp; Operations</u></b></p> <p>Per TEA’s FASRG:                      This function is used for expenditures/expenses for activities to keep the facilities and grounds open, clean, comfortable and in effective working condition and state of repair, and insured. This function is used to record expenditures/expenses for the maintenance and operation of the physical facilities and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services.</p> <p>Most positions/activities using function 51:</p> <ul style="list-style-type: none"> <li>✓ Facilities &amp; Custodial Departments</li> <li>✓ Insurance</li> <li>✓ Grounds &amp; facilities expenditures</li> <li>✓ Warehouse</li> </ul>	<ul style="list-style-type: none"> <li>➤ Custodians’ supplemental pay (51-6121)</li> <li>➤ Custodial supplies (51-6315)</li> <li>➤ Grounds/building maintenance supplies (51-6316)</li> <li>➤ Supplies for Warehouse, Facilities, and Custodial Department offices (51-6399)</li> <li>➤ Custodial equipment (51-6399, 51-6395, 51-663x)</li> <li>➤ Grounds equipment (51-6399, 51-6395, 51-663x)</li> <li>➤ Utilities (51-625x)</li> </ul>

**FUNCTION CODES**

**SECTION F**

Function	Title & Description	SOME possible charges to this function
<p><b>52</b></p>	<p><b><u>Security &amp; Monitoring Services</u></b></p> <p>Per the TEA FASRG:</p> <p>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.</p> <p>Most positions/activities using function 52:</p> <ul style="list-style-type: none"> <li>✓ Safety Department/Police Officers</li> <li>✓ Safety Grants</li> <li>✓ Off Duty Security Officers</li> </ul>	<ul style="list-style-type: none"> <li>➤ Police Officer supplemental pay (52-6121)</li> <li>➤ Reading Materials for Safety Department/Police Officers (52-6329)</li> <li>➤ Supplies for Safety department/Police Officers (52 -6399)</li> <li>➤ Travel for employees of the Safety Department/Police Officers (52-6411)</li> </ul>
<p><b>53</b></p>	<p><b><u>Data Processing Services</u></b></p> <p>Per the TEA FASRG:</p> <p>This function is used for expenditures for data processing services, whether in-house or contracted.</p> <p><b>Note this function is ONLY used for orgs 724, 725, 726, 728 and 737. Cannot be used for campuses nor most departments.</b></p>	<ul style="list-style-type: none"> <li>➤ Everything for orgs 724, 725, 726, 728 and 737.</li> </ul>

**60 ANCILLARY SERVICES**

This function code series is used for expenditures/expenses that are for school district support services supplemental to the operation of the school district.

Function	Title & Description	SOME possible charges to this function
61	<p><b><u>Community Services</u></b></p> <p>Per the TEA FASRG:</p> <p>This function is used for expenditures that are for activities or purposes <u>other than</u> regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.</p> <p>Most positions/activities using function 61:</p> <ul style="list-style-type: none"> <li>✓ Parenting activities</li> <li>✓ Facilities Usage</li> <li>✓ Student/District Community Relations Department</li> <li>✓ Parenting Department</li> </ul>	<ul style="list-style-type: none"> <li>➤ Supplemental pay for facilities usage (61-6118 or 61-6121)</li> <li>➤ Supplies for parent activities (61-6399)</li> <li>➤ Books for parenting program (61-6329)</li> <li>➤ Food for parenting activities (61-6499)</li> </ul>

**70 DEBT SERVICE**

This function code series is used for expenditures that are used for the payment of debt principal and interest.

Function	Title & Description
71	<p><b><u>Debt Service</u></b></p> <p>This function covers bond principal and interest, capital lease principal, and other related debt service fees, and debt interest.</p>



**80 CAPITAL  
OUTLAY**

This function code series is used for expenditures that are for acquisitions, construction, or major renovations of school district facilities.

Function	Title & Description
81	<p><b><u>Facilities Acquisition, Construction &amp; Renovations</u></b></p> <p>This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.</p>

**90 INTERGOVERNMENTAL CHARGES**

“Intergovernmental” is a classification that is appropriate where one governmental unit transfers resources to another.

Function	Title & Description
93	<p><b><u>Payments to Fiscal Agent/Member Districts of Shared Services Arrangements</u></b></p> <p>Expenditures that are (1) payments from a member district to a fiscal agent of shared services arrangement; or (2) payments from a fiscal agent to a member district of a shared services arrangement.</p>
95	<p><b><u>Payment to Juvenile Justice Alternative Education Program (JJAEP)</u></b></p> <p>Expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Program under Chapter 37, TEC (Texas Education Code). This function code is used to account for payments in connection with students that are placed in discretionary or mandatory JJAEP settings.</p>
99	<p><b><u>Other Intergovernmental Charges</u></b></p> <p>This code is used for expenditures that are not defined above. Amounts paid to other governmental entities such as the county appraisal district for costs related to the appraisal of property.</p>

**INCOME STATEMENT OBJECT CODES**

Income statement object codes indicate what is being purchased (expenditures), received (operating revenue or sources—non-operating revenue), or transferred (uses).

<b>The Code Structure</b>								
XXX	XX	<b>XXXX</b>	XX	XXX	X	XX	X	XX
Fund-	Function-	<b>Object-</b>	Sub- Object	Org.-	Fiscal- Year	Program- Intent	Local- Option	Local- Option

**Operating Revenue Object Codes**

Operating revenue object codes always begin with the number “5” and are 4 digits in length. They are referred to as local, state, or federal.

Major Object Code	Classification
5700	Local sources
5800	State sources
5900	Federal sources

5700's Revenue Codes

Object Code	Description	Used For
5711	Taxes, Current Year	Revenue received from current year tax collections
5712	Taxes, Prior Years	Revenue received from prior years' tax collections
5719	Penalties, Interest, Other Tax Revenue	Penalties and interest for tax collection
5739	Tuition and Fees from Local Sources	Parenting class revenue
5742	Earnings from Temporary Deposits and Investments	Revenue realized as a result of earnings from investment pools.
5743	Rent	Facilities usage rentals, land rental for cell towers
5744	Gifts	Education Foundation Grants, gifts from activity funds and outside organizations (PTO, PTA, etc.).
5745	Insurance Recovery	Revenue realized as a result of an insurance recovery (restitution, insurance company pay out, etc.)
5749	Other Revenue from Local Sources	Refunds, rebates, catering revenues, etc.
5752	Athletic Activities	Ticket sales for athletic events, concession sales for athletics

5800's Revenue Codes

Object Code	Description	Used For
5811	Per Capital Apportionment	State Aide Revenue, Available School Fund Revenue
5812	Foundation School Program Act Entitlements	Regular Block Grant, Special Program Funding, Transportation Allotment, etc.
5819	Other Foundation School Program Act Revenues	Foundation School Program Revenue not specified above
5829	State Program Revenue Distribution by TEA	PK Additional Revenue, Indirect Costs for State Programs
5831	TRS On Behalf Payment	TRS On Behalf Payment
5839	State Revenues from State of Texas Government Agencies (Other than Texas Education Agency)	P20 grant from CTC

5900's Revenue Codes

Object Code	Description	Used For
5921	School Breakfast Program	Revenue realized form the federally funded breakfast program.
5922	National School Lunch Program	Revenue realized from the federally funded lunch program.
5923	USDA Commodities	Revenue realized from commodities used in the school lunch program.
5929	Federal Revenue Distributed by TEA	Revenue for all federal grants. Indirect costs for federal grants.
5931	School Health and Related Services (SHARS)	Funds received from the School Health and Related Services (SHARS) Program. Funds received represent reimbursements to the school district for school-based health services, which are provided to special education students enrolled in the Medicaid Program.
5932	Medicaid Administrative Claiming (MAC)	Funds received from the Texas Health and Human Services Commission awarded to reimburse school districts for administrative activities they perform to help the State implement the Medicaid state plan
5941	Impact Aid	Revenues realized for payments in lieu of taxes, to be used for current general operating expenditures
5949	Federal Revenues Distributed Directly from the Federal Government	AYPYN, ROTC, AEP funds.

**Expenditure Object Codes**

Per the TEA FASRG, expenditures/expenses should be classified by the major object classes according to the types of items purchased or services obtained.

An expenditure/expense account identifies the nature and objective of an account, or a transaction. It tells what is being purchased. These 4-digit codes are distinguished from other types of object codes as they always begin with the digit “6”.

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. Expenses are debited in the accounting period in which they are incurred.

There are six major expenditure classifications. They are as follows:

<b>Major Object Code</b>	<b>Expenditure Classification</b>
6100	Payroll Costs
6200	Professional & Contracted Services
6300	Supplies & Materials
6400	Other Operating Costs
6500	Debt Service
6600	Capital Outlay

The following is an explanation of the object codes most commonly used within the District.

**6100 PAYROLL COSTS**

These account codes are to be used to classify the salaries of teachers and other employees. This includes any salary paid to a person who is considered by the school district to be a staff member. Substitute teachers and/or other personnel are also classified in these account codes. These also include any overtime, supplemental pay, stipends, and district expenses for taxes (Medicaid, Social Security), health/life/dental insurance for employees, cafeteria flex plan, Teacher Retirement System (TRS), unemployment, workers compensation, etc.

Object Code	Title & Description
<b>6110</b>	<b>Teachers and Other Professional Personnel</b>
6112	<p><u>Substitutes for Professional Employees-NOT-Staff Development</u></p> <ul style="list-style-type: none"> <li>➤ <i>This budget is for sick leave days, personal days, jury duty, etc. The District budgets for 10 of these days per eligible FTE. Campuses are generally not responsible for covering shortages in these codes, unless the codes are grant codes or the subobject is not 00.</i></li> <li>➤ <i>Substitutes for Teachers use function code 11; Substitutes for Librarians use function code 12; Substitutes for Registered Nurses use function 33, etc.</i></li> </ul>
6116	<p><u>Substitutes for Professional Employees—Staff Development</u></p> <ul style="list-style-type: none"> <li>➤ <i>This budget is for staff development substitutes. The District budgets for 3 of these days per eligible employee. Campuses are responsible for covering any shortages in these codes.</i></li> <li>➤ <i>Substitutes for Teachers use function code 11; Substitutes for Librarians use function code 12; Substitutes for Registered Nurses use function 33, etc.</i></li> </ul>
6117	<p><u>Supplemental Pay for Professional Employees (Summer School, Detention, Math Center)</u></p> <ul style="list-style-type: none"> <li>➤ <i>This object code is used when paying professional employees for working summer school, detention, or at the Math Center. Campuses are not responsible for covering these as they are budgeted centrally.</i></li> <li>➤ <i>Function 11 is used for professionals teaching summer school and tutoring at the Math Center. Function 23 is used for detention.</i></li> </ul>
6118	<p><u>Supplemental Pay for Professional Employees (Activities not listed above)</u></p> <ul style="list-style-type: none"> <li>➤ <i>This object code is used when paying professional employees for performing activities not listed under object 6117. Campuses may be responsible for covering these expenditures. Check the budget owner in the budget code to verify.</i></li> <li>➤ <i>Function 11 is used for tutoring. Function 36 is used for extra-curricular activities. The activity taking place will determine the function used.</i></li> </ul>

Object Code	Title & Description
6119	<p><u>Salaries or Wages for Teachers and other Professional Personnel</u></p> <ul style="list-style-type: none"> <li>➤ <i>This object code is planned centrally during budget planning by using the positions shown in TEAMS. The Personnel Budgeting Module is used. Most stipends are budgeted using this module as well. Campuses are responsible for overages in any grant salary codes.</i></li> </ul>

**6120 Support/Auxiliary Personnel**

6121	<p><u>Overtime/Supplemental Pay—Auxiliary Employees</u></p> <ul style="list-style-type: none"> <li>➤ <i>Wages paid to support personnel for performing duties beyond the normal working day. Hourly rate personnel may be eligible for overtime when the actual hours worked in their regular job exceed 40 hours per work week.</i></li> </ul>
6122	<p><u>Substitutes for Support Personnel</u></p> <ul style="list-style-type: none"> <li>➤ <i>These are substitutes for aides and other designated paraprofessional positions. This code should be used with the function code being used for payroll record purposes.</i></li> </ul>
6125	<p><u>Temporary Employees</u></p> <ul style="list-style-type: none"> <li>➤ <i>Salaries for temporary employees (includes student workers).</i></li> </ul>
6129	<p><u>Salaries for Support Personnel</u></p> <ul style="list-style-type: none"> <li>➤ <i>This object code is planned centrally during budget planning by using the positions shown in TEAMS. The Personnel Budgeting Module is used. Most stipends are budgeted using this module as well. Campuses are responsible for overages in any grant salary codes.</i></li> </ul>

**6130 Employee Allowances**

6134	<p><u>Travel Stipend</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to pay certain employees a travel stipend. This is centrally planned. Campuses/Departments are not responsible for covering overages.</i></li> </ul>
6135	<p><u>Cell Phone Stipend</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to pay certain positions a cell phone stipend. This is centrally planned. Campuses/Departments are not responsible for covering overages.</i></li> </ul>
6139	<p><u>Employee Allowances</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is mostly used for employee reimbursements not turned in within 60 days of the event—IRS 463 Accountable Plans. Campuses/Departments are responsible for covering these costs..</i></li> </ul>

**6140 Employee Benefits**

6141	<p><u>Social Security/Medicare</u></p> <p>➤ <i>This code is used to classify District expenditures/expenses required to provide employee benefits under the Federal Social Security/Medicare program. This excludes employee contributions.</i></p>
6142	<p><u>Group Health/Dental/Life Insurance/Flex Spending Account</u></p> <p>➤ <i>This code is used to classify District expenditures/expenses made to provide personnel with group health, dental and life insurance benefits. This excludes employee contributions. Cost to the district for eligible personnel calculated at the set rate per full-time employee. The budget planning amount per year per FTE for 2016-2017: Health/Flex (\$3480) {Average of the costs of Health = \$4800 and Flex=\$2400 using the percentages of employees taking each}; Dental=\$134; Core Life=\$32.</i></p>
6143	<p><u>Worker’s Compensation</u></p> <p>➤ <i>This code is used to classify District expenditures/expenses made to provide personnel with workers’ compensation benefits. This is the district contribution and is calculated on gross salary times a calculated rate for each type of employee.</i></p>
6144	<p><u>Teacher Retirement/TRS Care - On-Behalf Payments</u></p> <p>➤ <i>This code is used to classify District expenditures/expenses from “On-Behalf” payments of matching teacher retirement paid for active members of the school district. A school district contributes matching funds for personnel funded from federal sources and, if applicable, statutory minimum funds for qualifying personnel. The school district also provides certain employer contributions for the retired teachers' health insurance plan (TRS Care). The state provides all other matching funds on behalf of members. <u>The amount that the state provides in excess of school district contributions is to be recorded here.</u> An equal revenue amount should be recorded in account 5831, Teacher Retirement–On-Behalf Payments.</i></p>
6145	<p><u>Unemployment Compensation</u></p> <p>➤ <i>This code is used to classify District expenditures/expenses made to provide personnel with unemployment compensation. There are no employee contributions.</i></p>
6146	<p><u>Teacher Retirement/TRS Care</u></p> <p>➤ <i>This code is used to classify District expenditures/expenses made from local, state and federal program funds and/or private grants to pay state matching of teacher retirement on the above state minimum contribution or the required matching amount from federal funds. Also included in this account is any employer contribution for the retired teachers’ health insurance plan.</i></p>



**6200 PURCHASED AND CONTRACTED SERVICES**

This major account classification is used to record expenditures/expenses for services rendered to the school district by firms, individuals and other organizations. When paying for repair services where supplies are provided by the vendor, the supplies are charged to the service budget code. Do not separate them.

Object Code	Title & Description
<b>6210</b>	<b>Professional Services provided by Vendors, not District Employees</b>
6211	<p><u>Legal Services</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify fees, associated travel and other related costs for legal services EXCEPT for legal fees, associated travel and other costs related to the collection of taxes which are charged to 6213.</i></li> </ul>
6212	<p><u>Audit Services</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify fees, associated travel, and other related costs for audit services.</i></li> </ul>
6213	<p><u>Tax Appraisal and Collection</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify fees, associated travel, and other related costs for the appraisal of property and the collection of taxes, <u>including attorney fees directly related to the collection of taxes</u>. This account is also to be used by the school district to record its pro rata share of the administrative cost of the Consolidated Taxing District. This code is only to be used in the General Fund.</i></li> </ul>
6214	<p><u>Lobbying</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify fees, associated travel and other related costs for lobbying services.</i></li> </ul>
6219	<p><u>Professional Services</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify expenditures/expenses for professional services rendered by personnel who are not on the payroll of the school district. Professional/consulting services are delivered by an independent contractor (individual, entity or firm) that offers its services to the public. These professionals are required to be licensed or registered with the state. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the school district. This includes all related expenditures/expenses covered by a professional services contract, if the contracted service is not detailed above.</i></li> <li>➤ <i>Government Code 2254.002 defines professional services to be the following:</i> <ul style="list-style-type: none"> <li>✓ <i>Accounting, architecture, landscape architecture, land surveying, medicine, optometry, professional engineering, real estate appraising, and professional nursing.</i></li> </ul> </li> <li>➤ <i>This code is RARELY used by campuses and most departments. <u>Training and organized activities are charged to 6299</u></i></li> </ul>

**6220 Tuition and Transfer Payments**

6221	<p><u>Staff Tuition and Related Fees – Higher Education</u></p> <p>➤ <i>This code is used to classify expenditures/expenses for services rendered by institutions of higher learning for the benefit of school district personnel.</i></p>
6222	<p><u>Student Tuition – Public Schools</u></p> <p>➤ <i>This code is used to classify expenditures/expenses for tuition if a school district is under contract with a <u>public school</u> to provide instructional services to students. This includes payments made to school districts under Section 29.201, TEC, Public Education Grant Program (Function Code 94) and transfer students under section 21.082 of the TEC where one school district transfers entire grades of students to another school district.</i></p>
6223	<p><u>Student Tuition – Other than to Public Schools</u></p> <p>➤ <i>This code is used to classify expenditures/expenses for tuition if a school district is under contract with an <u>institution of higher learning</u> or with non-public schools to provide instructional services to students. {Dual credit—CTC &amp; Temple College}. Also includes payments made to Juvenile Alternative Education Program (Function Code 95)</i></p>

**6230 Education Service Center Services**

6239	<p><u>Education Service Center (ESC) Services</u></p> <p>➤ <i>This code is used to classify all contracted services provided by the Education Service Center. Included in this account are:</i></p> <ul style="list-style-type: none"> <li>• <i>Data processing services</i></li> <li>• <i>Media Services</i></li> <li>• <i>Special Education Services</i></li> <li>• <i>Staff Development (workshops, conferences, presentations, etc.)</i></li> <li>• <i>Curriculum Development</i></li> </ul> <p>➤ <i>Access to an ESC Website would be coded to 6239-OL to include any webinars.</i></p> <p>➤ <i>If an ESC employee presents a workshop at our location, it is coded to a 6239 code as well.</i></p> <p>➤ <i><b><u>This does not include any materials (i.e., books or supplies)</u></b> which should be charged to the appropriate materials budget code (63xx). Any fees charged by an ESC for providing any type of service are charged to 6239.</i></p>
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6240

**Contracted Maintenance & Repair Services**

These expenditure object codes are used to classify expenditures/expenses for maintenance and repair services rendered by firms, individuals, or other organizations, other than the school district. Maintenance and repair services are for normal upkeep and repair. When contracted maintenance and repair services are rendered, the total cost of the service, including labor and parts, is to be included in the appropriate contracted services account.

6249	<p><u>Contracted Maintenance &amp; Repair</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code includes expenditures/expenses for normal contracted installation, upkeep, repairs, maintenance and renovation of:</i> <ul style="list-style-type: none"> <li>✓ <i>Copiers</i></li> <li>✓ <i>Buildings and grounds</i></li> <li>✓ <i>Office Equipment</i></li> <li>✓ <i>Furniture</i></li> <li>✓ <i>Computers</i></li> <li>✓ <i>Vehicles</i></li> <li>✓ <i>Telephone Systems (District-owned)</i></li> <li>✓ <i>Facsimile machines</i></li> <li>✓ <i>Maintenance agreement fees</i></li> <li>✓ <i>Other equipment when the repairs are provided by an outside individual or firm</i></li> </ul> </li>   <li>➤ <i>If parts are used and supplied by the vendor to make the repair, the cost of those parts is charged here. You do not charge these to a 63xx code.</i></li>   <li>➤ <i>This code is also used when paying for software maintenance/renewals along with sub object SM (6249-SM). Technology hardware maintenance plans/renewals are charged to this code with sub object HM 96249-HM)</i></li> </ul> <p><i>Note: Do not include capital outlay (technology equipment) and software/licenses within this code.</i></p>
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6200 PURCHASED AND CONTRACTED SERVICES

Object Code	Title & Description
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**6250 Utilities**

Utilities are comprised of water, electricity, gas for heat, cooking and cooling, ongoing telephone (including telecommunications, cellular telephones) and facsimile charges. Campuses and departments outside of Facilities and Telecommunications should NOT use these codes. Utilities must be used only with **Function 51**.

6255	<p><u>Water</u></p> <p>➤ Used to pay for city/county water used at each location and is generally paired with trash collection as well. This code must be used only with <b>Function 51</b>.</p>
6256	<p><u>Telephone</u></p> <p>➤ Facsimile and telephone charges. Includes cell phone service. Air Cards service is charged to 6299. This code must be used only with <b>Function 51</b>.</p>
6257	<p><u>Electricity</u></p> <p>➤ This code must be used only with <b>Function 51</b>.</p>
6258	<p><u>Gas</u></p> <p>➤ (Natural) and other fuels for heating and cooling facilities. This code must be used only with <b>Function 51</b>.</p>

**6260 Rentals – Operating Leases**

These codes are used to record expenditures/expenses for renting or leasing either equipment or property under operating lease agreements.

6264	<p><u>Copier Lease (Central Office Use Only)</u></p> <p>➤ This code is used ONLY for the District copier lease. It is planned by the Purchasing Department based on the contract in place and is not to be used by departments outside of Purchasing or Budget.</p>
6269	<p><u>Rentals</u></p> <p>➤ This code is used to classify expenditures for rentals and includes but is not limited to furniture, audio-visual equipment, vehicles, buildings and space in buildings and grounds.</p>

**6290 Miscellaneous Contracted Services**

These expenditure object codes are used to classify expenditures/expenses for miscellaneous contracted services not included above.

<p><b>6291**</b></p>	<p><u>Consulting Services</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify expenditures 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. Consultants perform research and analysis on a specific issue or problem on his/her own or with their own team. The consultant presents the results of the research and analysis as well as any suggestions for improvement to generally District Administration, but not to the district as a whole.</i></li> <li>➤ <i>This object does NOT include services to conduct organized activities (such as trainings). <b>CAMPUSES WILL GENERALLY NOT USE THIS CODE.</b> Instead they will use Object 6299. In RARE instances a few Central Organizations will use this code.</i></li> </ul>
<p><b>6299**</b></p>	<p><u>Miscellaneous Contracted Services</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify expenditures for services not specified in the other 6200 series budget codes.</i></li> <li>➤ <i>Paying someone (other than an Education Service Center) to present staff development training would be charged here.</i></li> <li>➤ <i>Paying someone (other than an Education Service Center) to present an assembly for the students would be charged here.</i></li> <li>➤ <i>Paying for an accompanist would be charged here.</i></li> <li>➤ <i>Paying for a vendor to perform printing services would be charged here. Paying for KISD Print Shop to perform printing services would be charged to 6397.</i></li> <li>➤ <i>Paying to access a vendor's website to use their software program would be charged here (6299-OL).</i></li> </ul>
<p><b>**</b></p>	<p><b>NOTE that both a KISD Procurement Form and a KISD Contract are required to be completed for services coded to these object codes.</b></p>

**6300 SUPPLIES AND MATERIALS**

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

Object Code	Title & Description
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**6310 Supplies & Materials for Maintenance and/or Operations**

This group of accounts is used to classify expenditures/expenses for supplies and materials necessary to maintain and/or operate furniture, computers, equipment (including telecommunications equipment), vehicles, grounds and facilities of the school district. Normally expenditures/expenses in this group of accounts arise when school district employees purchase supplies for use by the school district as opposed to supplies that are provided by a contractor as part of a contracted service.

6311	<p><u>Gasoline and other Fuels for Vehicles – Including Buses</u></p> <p>➤ <i>This code is used to classify expenditures for gasoline, motor oil, and other fuels required for operating vehicles. This code is generally used only by the Transportation Department. If fuel is purchased while employees are traveling, the fuel is charged to 6411 since that is a cost of employee travel.</i></p>
6315	<p><u>Custodial Supplies and Materials</u></p> <p>➤ <i>This code is used to classify custodial supplies and materials for maintenance and/or operations.</i></p>
6316	<p><u>Building Maintenance Supplies &amp; Materials</u></p> <p>➤ <i>This code is locally defined to classify supplies and materials for building maintenance.</i></p>
6319	<p><u>Other Supplies for Maintenance &amp; Operations</u></p> <p>➤ <i>This code is used to classify expenditures/expenses for supplies and materials necessary for maintenance and/or operations not detailed above. Expenditures/expenses in this account include, but are not limited to.</i></p>

**6320 Textbooks and Other Reading Materials**

This group of accounts is used to classify expenditures/expenses for textbooks purchased by the school district and magazines, periodicals, newspapers and reference books that are placed in the classroom or in an office. Expenditures/expenses in this group of accounts do not meet the capitalization criteria.

6321	<p><u>Textbooks</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify all expenditures/expenses for textbooks purchased by the school district and furnished free to students. This does not include the cost of the state-adopted textbooks.</i></li> </ul>
6329	<p><u>Reading Materials/Subscriptions</u></p> <ul style="list-style-type: none"> <li>➤ <i>These codes are used, at the option of the school district to classify reading materials/subscriptions that do not meet the capitalization criteria and are not cataloged in the library. Also included are reference books and other reading materials placed in a classroom or office that are not cataloged by the library.</i></li> </ul>

**6330 Testing Materials**

This group of accounts is used to classify expenditures/expenses for testing materials such as test booklets. Test scoring is not to be classified here, but rather in the 6200 series of accounts, Professional and contracted services (6299).

6339	<p><u>Testing Materials</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify expenditures/expenses for testing materials including test booklets.</i></li> <li>➤ <i>This code must be used with a Function 11 or 31. Function 31 is used for standardized tests. Function 11 is used for tests created by instructional staff.</i></li> </ul>
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**6340 Food Services**

These expenditure object codes are used to classify supplies and materials for the operation of the food service program of the school district. Also included are items for sale through vending machines, school stores, etc., that are not related to the regular food service programs. These items for resale are classified in Function 36, Extracurricular Activities.

6341	<p><u>Food (Used only by the School Nutrition Program)</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify expenditures/expenses for food for the School Nutrition Breakfast and Lunch Programs, including related costs such as transportation, handling, processing, etc.</i></li> </ul>
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6342	<p><u>Non-Food</u> <i>(Used only by the School Nutrition Program)</i></p> <p>➤ <i>This code is used to classify expenditures/expenses for non-food items such as napkins, straws, brooms, trays, etc.</i></p>
6343	<p><u>Items for Sale</u></p> <p>➤ <i>This code is used to classify expenditures for food, drinks, and other items to be sold through vending machines, school stores, concessions, catering, etc., that are not related to the regular School Nutrition Program.</i></p>
6344	<p><u>USDA Donated Commodities</u> <i>(Used only by the School Nutrition Program)</i></p> <p>➤ <i>This code is used to classify the costs of commodities. Expenditures/expenses in this account should agree with the revenue realized in account 5923, USDA Donated Commodities for school district that utilize the General Fund or Special Revenue Fund.</i></p>
6349	<p><u>Food Services Small Kitchen Equipment</u> <i>(Used only by School Nutrition Program)</i></p> <p>➤ <i>This code is used to classify miscellaneous food service supplies not specifically defined elsewhere. Items such as toasters, pans, mixers, etc., would fall into this category.</i></p>

**6390 Supplies & Materials – General**

These expenditure object codes are used to classify general supplies and materials.

6393	<p><u>Furniture</u></p> <p>➤ <i>This code is used to classify expenditures/expenses for furniture with a unit cost under \$1,000. This code is used for the cost of the item as well as any installation costs associated with making the item work as needed.</i></p> <p>➤ <i>Furniture includes desks, chairs, most casework, most conference tables, and clinic beds.</i></p> <p>➤ <i>Furniture would not include filing cabinets (6399), folding tables (6399), coat racks (6399), lockers (6399), etc. with a unit cost under \$1,000.</i></p>
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<p>6394</p>	<p><u>Technology Supplies</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify expenditures/expenses for items with a unit cost under \$1,000 that require Technology Department approval. <b>Certain items with a unit cost under \$1,000 are considered technology controlled items (6398) so please review that section before making a determination as to the object code to use.</b></i></li> <li>➤ <i>Some technology supplies include:</i> <ul style="list-style-type: none"> <li>○ <i>Computer based microscopes/probes</i></li> <li>○ <i>DVD/CD/Hard Drives</i></li> <li>○ <i>iPods/Digital Music Players</i></li> <li>○ <i>Laptop Docking Stations</i></li> <li>○ <i>Port Replicators</i></li> <li>○ <i>Charging Stations</i></li> <li>○ <i>Memory/Memory Upgrades</i></li> <li>○ <i>Monitors</i></li> <li>○ <i>UPS</i></li> <li>○ <i>Wireless Access Point</i></li> <li>○ <i>Wireless Microphones for Camcorders</i></li> <li>○ <i>Wireless Radio MPCI, Wireless Adapter &amp; Cards</i></li> <li>○ <i>Copper GBIC</i></li> </ul> </li> </ul>
<p>6395</p>	<p><u>Controlled Items, Non-Technology</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify expenditures/expenses that the District tracks for inventory (not fixed asset) purposes. These items have a unit cost between \$1,000 and \$4,999.99 and they do NOT require approval through the Technology Department.</i></li> <li>➤ <i>Items with a unit cost below \$1,000 that are required to be tracked as controlled include</i> <ul style="list-style-type: none"> <li>○ <i>Most instruments (6395)</i></li> </ul> </li> </ul>
<p>6396</p>	<p><u>Software</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify expenditures for software that is installed on a district computer, server, iPad, or other device.</i></li> <li>➤ <i>This code is NOT used to pay for software renewals or software maintenance, which is charged to 6249-SM.</i></li> <li>➤ <i>This code is NOT used to pay for online access to a vendor’s website, which is charged to 6299-OL.</i></li> </ul>

<p>6397</p>	<p><u>KISD Print Shop Printing Jobs</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to pay for print jobs performed by the KISD Print Shop.</i></li> <li>➤ <i>Print jobs performed by a vendor other than KISD would be charged to 6299.</i></li> <li>➤ <i>Supplies purchased from the KISD Print Shop (i.e., paper, ink, etc.) without the Print Shop performing any printing would be charged to 6399.</i></li> </ul>
<p>6398</p>	<p><u>Controlled Items, Technology</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify expenditures/expenses that the District tracks for inventory (not fixed asset) purposes. These items have a unit cost between \$1,000 and \$4,999.99 and they DO require approval through the Technology Department.</i></li> <li>➤ <i>Items with a unit cost below \$1,000 that are required to be tracked as controlled include</i> <ul style="list-style-type: none"> <li>○ <i>Computers/CPUs</i></li> <li>○ <i>Data &amp; Video Projectors</i></li> <li>○ <i>Digital Cameras</i></li> <li>○ <i>Mimio Boards</i></li> <li>○ <i>Printers</i></li> <li>○ <i>Scanners</i></li> <li>○ <i>Digital Camcorders</i></li> <li>○ <i>Digital Tablets</i></li> <li>○ <i>E-Readers</i></li> <li>○ <i>iPads</i></li> <li>○ <i>Promethean Boards</i></li> <li>○ <i>Tablet PCs</i></li> <li>○ <i>Palms/PDAs/Blackberrys/etc.</i></li> </ul> </li> </ul>

6399

General Supplies & Materials

- *This code is used to classify expenditures/expenses for those items with a relatively low unit cost (even though used in large quantities) necessary for the instruction process and/or for administration that have not been defined previously. **These items have a unit cost under \$1,000.***
- *Examples of supply items include*
  - *TI N-Spire Navigator*
  - *Calculators*
  - *35 mm cameras/flashes/lenses*
  - *Appliances (microwaves, refrigerators, stoves, etc.)*
  - *Camcorders (handheld)*
  - *Cell phones/accessories*
  - *Computer batteries, cables, speakers, accessories*
  - *Digital & IP phones*
  - *Digital & video camera cases*
  - *Digital media (CDs, DVDs, videotapes)*
  - *Electronic staplers/3-hole punch equipment*
  - *Hand-held two-way radios*
  - *Headphones*
  - *Keyboards & mice*
  - *Ladders*
  - *Laptop carrying case & backpacks*
  - *Laser printer toner*
  - *Lawn care equipment*
  - *Line printer ribbons*
  - *Office telephones*
  - *Otter boxes/cases*
  - *Overhead projectors (NOT DIGITAL)*
  - *PDA accessories*
  - *Power tools*
  - *Printer supplies*
  - *Projector replacement bulbs*
  - *USB drives, SD memory cards*
  - *Student uniforms*
  - *Surge protectors*
  - *Televisions*
  - *Vacuum cleaners*
  - *VCR/DVD players*
  - *Workbooks, Consumable Books*

**6400 OTHER OPERATING COSTS**

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

Object Code	Title & Description
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**6410 Travel and Subsistence and Stipends**

These expenditure object codes are used to classify travel, subsistence and stipends to both employees and non-employees.

6411	<p><u>Travel and Subsistence – Employee Only</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify the cost of transportation, meals, room, and other expenses associated with traveling on official school business. Any travel reimbursed from state funds and federal funds that are received for the Texas Education Agency must comply with the general appropriations act. Excess costs due to compliance deviations must be paid from local funds. The cost of employee travel also includes any registration fees associated with attending conferences, including seminars, in-service training, etc. Membership dues are classified in account 6495-Dues.</i></li> <li>➤ <i>This code does NOT include the costs of a workshop or conference if being paid to an Education Service Center. If paying an Education Service Center directly for conference or workshop fees, object 6239 is the correct one to use.</i></li> </ul>
6412	<p><u>Travel and Subsistence – Students</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify the cost of transportation (rental of vans, buses and other vehicles), meals, participation fees, room, and other expenses associated with students traveling for school sponsored events.</i></li> <li>➤ <i>Yellow school buses should only be charged out of object code 6494 when transporting students.</i></li> </ul>
6413	<p><u>Stipends Non-Employee</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify stipends paid to individuals <u>not employed by the paying agency</u> for allowances related to and/or for participation in organizational controlled or directed activities.</i></li> </ul>

6419	<p><u>Travel and Subsistence Non-Employee</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify the cost of transportation, meals, room and other expenses associated with traveling on official school business for individuals <b>not</b> employed by the school district. This includes travel expenses incurred while traveling to school district authorized activities, including transportation expenditures/expenses paid.</i></li> <li>➤ <i>Some examples include</i> <ul style="list-style-type: none"> <li>○ <i>Parent travel</i></li> <li>○ <i>School board member travel</i></li> <li>○ <i>Temporary employee travel</i></li> </ul> </li> </ul>
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**6420 Insurance and Bonding Expenses**

This code is used to classify expenditures/expenses for insurance and bonding costs.

6429	<p><u>Insurance and Bonding Costs</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify costs for insurance, including property insurance, liability insurance, bonding costs, athletic insurance, notary, etc.</i></li> <li>➤ <i>Property insurance should be classified in Function 51, Plant Maintenance and Operations. This includes building and property insurance.</i></li> <li>➤ <i>Other types of insurance are to be classified in the appropriate function.</i> <ul style="list-style-type: none"> <li>○ <i>Insurance to cover student injuries that take place while participating in athletics is classified in Function 36, Extracurricular Activities.</i></li> <li>○ <i>Textbook custodian and administrative bonding expenses are classified in Function 41, General Administration.</i></li> <li>○ <i>School bus driver bonding and liability insurance are classified in Function 34, Student Transportation.</i></li> </ul> </li> </ul>
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**6430 Election Costs**

This code is used to classify expenditures/expenses for conducting an election. .

6439	<p style="text-align: center;"><u>Election Costs</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify expenditures/expenses to cover costs incurred in connection with elections. The costs of printing ballots, election officials who are not run through the school district’s payroll and legal notices, etc., are to be charged to this classification.</i></li> <li>➤ <i>Election costs must be classified in function 41.</i></li> </ul>
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**6490 Miscellaneous Operating Costs**

These codes are used to classify expenditures/expenses for operating costs not mentioned above.

6491	<p><u>Advertising Mandated by Legislation</u></p>
6493	<p style="text-align: center;"><u>Payments to Member Districts of Shared Services Arrangements</u></p> <p><i>This code is used to classify expenditures/expenses for amounts paid to a member district of a shared services arrangement in which the school district is a participant. The expenditure is to be classified in Function 93, Payments to Fiscal Agent/Member District of Shared Services Arrangements.</i></p>
6494	<p style="text-align: center;"><u>Yellow Bus for Student Transportation</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is to identify expenditures/expenses for transportation costs other than those incurred for the purpose of transporting students to and from school. This code is used when paying the KISD Transportation Department to transport students to and from field trips, athletic events, competitions, etc.</i></li> <li>➤ <i>This code is NOT used when exclusively transporting staff. If yellow school buses are used to transport staff, use object 6411.</i></li> </ul>

<p>6495</p>	<p><u>Membership Fees/Dues</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify expenditures/expenses for dues paid to clubs, committees, or other organizations. Examples of such organization dues are:</i> <ul style="list-style-type: none"> <li>○ <i>TEPSA, TASBO, TASSP, TLA, TCEA, TMEA, etc.</i></li> </ul> </li> <li>➤ <i>This does not include registration fees associated with attending conferences or seminars. These are coded to 6411.</i></li> </ul>
<p>6496</p>	<p><u>Advertising</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify expenditures/expenses for advertising that is not mandated by legislation.</i></li> </ul>
<p>6498</p>	<p><u>Awards</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify expenditures/expenses for purchasing awards/incentives/motivational items.</i></li> <li>➤ <i>Awards for staff must follow the guidelines established in Administrative Procedure VI-JJJ:</i> <ul style="list-style-type: none"> <li>○ <i>“....The unit cost of these items <b>cannot be more than \$50 per recipient</b> per event. <b>No more than \$100 per employee per fiscal year</b> can be spent on these incentives and/or awards. All incentives must be approved by the organization manager and the manager’s supervisor. Cash awards are not allowed; however, gift certificates and gift cards are permissible.”</i></li> <li>○ <i>Note that for any gift cards purchased, the gift card approval form <b>MUST</b> be approved in advance of the purchase being made.</i></li> </ul> </li> <li>➤ <i><b>Employees are NOT permitted to be reimbursed for purchasing awards. Awards must be purchased ONLY via purchase order. The District credit card CANNOT be used to purchase awards.</b></i></li> </ul>
<p>6499</p>	<p><u>Miscellaneous Operating Costs</u></p> <ul style="list-style-type: none"> <li>➤ <i>This code is used to classify expenditures/expenses for all other operating costs not mentioned above. Examples of these type of expenditures include:</i> <ul style="list-style-type: none"> <li>○ <i>Fees for Sam’s Club Membership</i></li> <li>○ <i>Professional License Fees</i></li> <li>○ <i>Food/refreshments for school-related meetings**</i></li> </ul> </li> <li>➤ <i><b>**FOOD—Expenditures for food for staff are limited to the amount available in the 6499 budget code ending in FOD. No funds can be moved into these codes. Once the funds in the code have been spent, no additional food may be purchased for staff for any event (professional development, celebration, awards) for the remainder of the fiscal year.</b></i></li> </ul>

**6500 DEBT  
SERVICE**

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

Object Code	Title & Description
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**6510 Debt Principal**

These expenditure object codes are used to classify all expenditures to retire debt principal in **Function 71**, Debt Services.

6511	<p><u>Bond Principal</u></p> <p>➤ <i>This code is used to classify expenditures to retire the principal of bonds.</i></p>
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**6520 Interest Expenditures/Expenses**

These expenditures object codes are used to classify all interest expenditures/expenses in **Function 71**, Debt Service.

6521	<p><u>Interest on Bonds</u></p> <p>➤ <i>This code is used to classify expenditures/expenses to pay interest on bonds.</i></p>
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**6590 Other Debt Service Expenditures**

These expenditures object codes are used to classify all interest expenditures/expenses in **Function 71**, Debt Service.

6599	<p><u>Other Debt Services Fees</u></p> <p>➤ <i>This code is used to classify expenditures/expenses for issuance costs and allowable fees related to debt service activity.</i></p>
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**6600 CAPITAL OUTLAY-LAND, BUILDINGS AND EQUIPMENT**

This major classification is used to classify expenditures for fixed assets. See Fixed Assets section for fixed asset requirements.

Object Code	Title & Description
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**6610 Land Purchase and Improvement**

These expenditure object codes are used to classify the acquisition or major improvement of a school district's land.

6619	<p><u>Land Purchase and Improvement Fees</u></p> <p>➤ <i>This code is used classify expenditures for the purchase of land; land improvements other than buildings and any associated fees. This includes any other costs necessary to alter the land for its intended purpose.</i></p>
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**6620 Building Purchase, Construction or Improvements**

These expenditure object codes are used to classify the purchase, construction, or substantial improvement of buildings, and any related fees, including architect fees.

6629	<p><u>Building Purchase, Construction or Improvements</u></p> <p>➤ <i>This code is used to classify expenditures to purchase buildings or for materials labor, etc., to construct new buildings. This account also includes expenditures for substantial alteration or remodeling of existing buildings that materially increase building life and /or usefulness. All associated fees are included in this account.</i></p>
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**6630 Furniture & Equipment (Cost of \$5, 000 or more per item)**

This code is used to classify expenditures for the purchase of furniture and equipment having a per-unit cost of \$5,000 or more and useful life of more than one year as listed below.

6631	<p><u>Vehicles \$5,000 or Greater</u></p> <p>➤ <i>This code is used to classify expenditures for the purchase of vehicles having a per unit cost of \$5,000 or more and useful life of more than one year.</i></p>
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<p>6636</p>	<p><u>Software \$5,000 or Greater</u></p> <p>➤ <i>This code is used to classify expenditures for the purchase of software requiring approval by the Technology Department with a unit cost of \$5,000 or greater.</i></p>
<p>6638</p>	<p><u>Technology \$5,000 or Greater</u></p> <p>➤ <i>This code is used to classify expenditures for the purchase of items other than software requiring approval by the Technology Department with a unit cost of \$5,000 or greater.</i></p>
<p>6639</p>	<p><u>Furniture &amp; Equipment \$5,000 or Greater</u></p> <p>➤ <i>This code is used to classify expenditures for all equipment, furniture, and capital outlay items having a per unit cost of \$5,000 or more and a useful life of more than one year not classified elsewhere.</i></p>

**6660 Library Books and Media**

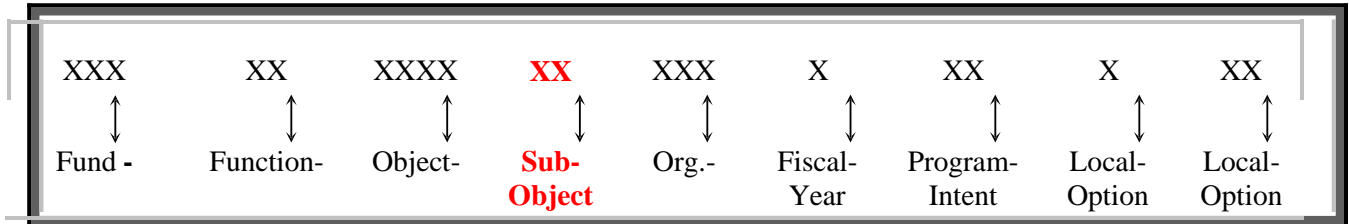
This classification is used to account for the acquisition of library books and media that are cataloged.

<p>6669</p>	<p><i>Furniture &amp; Equipment \$5,000 or Greater</i></p> <p>➤ <i>This classification is used to account for the acquisition of library books and media that are to be cataloged.</i></p>
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A school district may use optional codes if there is a need to account for information not otherwise provided in the mandatory chart of accounts.

Sub-Objects are used at the discretion of the district to distinguish between different types of expenditures where separate accounting is desired.

**The Code Structure**



The following is a listing of sub objects available for use. Please keep in mind that new subobjects are added as needed.

Subobject	Descriptor
00	Generic
01	Federal Income Taxes/Homebound
02	Tax Refunds/Hospital Class
03	FICA Alternative
04	User Defined 04
05	User Defined 05
06	Surcharge/Admin Fees
07	Med View Srvs to Berkley
08	Premium on Bonds/Voc Adjustment
09	Receivable - AYPYN
0B	Band
0C	Choir
0D	Discr Students-All Districts
0G	Guard
0H	Cheer
0M	Mandatory Students-All Districts
10	Premium on Bonds
11	Construction Projects FY 11
12	Education Foundation Round 12
13	Ed Foundation Round 13
14	Ed Foundation Grant Round 14
15	Round 15 Ed Foundation Grant
16	Ed Foundation Grant R16
17	Ed Foundation Grant R17
18	Ed Foundation Grant Round 18
19	Ed Foundation Grant Round 19
1A	Core Life
1C	Life - Before Tax (FT)
1D	After Tax Life

**SUB-OBJECT CODES****SECTION H**

1G Dependent Life  
20 Health Insurance  
21 Gifted & Talented  
22 Career & Technology  
23 Special Education  
24 Compensatory Education  
25 Bilingual/ESL  
26 BLUE CROSS PLAN A  
27 BLUE CROSS PLAN B  
28 BLUE CROSS HIGH DED  
29 Blue Cross Blue Shield Plan D  
2A Scott & White  
2C Sheltered Flex Benefits  
2D Sheltered Flex Benefits Corr  
2M Humana - Plan 1  
2N Humana - Plan 2  
2O Humana - Plan 3  
2P Humana - Plan 4  
2Q Humana - Plan 5  
2R Scott & White First DO  
2S Scott & White HD  
2Y Genworth Financial  
2Z Aetna Life Insurance  
30 BCBS Plan E/State Supp Living Ct  
31 HS Allotment/Home-based instruct  
32 Aetna Plan 1  
33 First Care - HSA  
34 Aetna Plan 2  
35 Aetna Plan 3  
36 Aetna Plan 4/Early Education Allotment  
37 Aetna Plan 5/Dyslexia  
38 Sheltered Adjustment/College, Career, Military Readiness  
39 Nonsheltered Adjustment  
3A Restricted Contributions  
3B MDV  
3C Other Liabilities  
3D Dependent Dental  
3E Davis Vision  
3F Dental United Concordia  
3G Cash Out Option  
3H Aetna Plan 2  
3I Aetna Plan 6  
3J Optum HSA  
3M Nonsheltered MDV  
3N Met Life Dental  
3T Split Campus Mileage 463 Plan  
3Y Other  
40 Mainstream  
41 Resource Room Less than 21%  
42 Resource Room 21%-49%  
43 Self Contained-Reg Campus-50%-60  
44 Self Contained-Reg Campus-60%+  
45 FT Early Childhood (3-5 yr. old)  
46 Girls Soccer

**SUB-OBJECT CODES****SECTION H**

49 Forfeited Benefits  
4A Long Term Disability  
4B Short Term Disability  
4C Income Replacement  
50 Ray Hendren Bnkrpt/Res NonPub Sc  
51 I R S Levies  
52 I R S Voluntary  
53 KAABSE  
54 CSCD  
55 Miscellaneous Deductions  
56 Off Attorney General (Austin)  
57 Region XII Alternative Cert  
58 Tarleton State Alt Certification  
59 TGSLC  
5C Texas ACP  
5D TASSP Active Dues  
5E Sherri Still-Spousal Supplement  
5F US Department of Education  
5I A T P E (Professional)  
5J A T P E (Paraprofessional)  
5K T I V A  
5L T S T A (Professional)  
5O TSTA (P/T Trans)  
5P TSTA (P/T ESP)  
5Q T S T A (ESP-Trans)  
5R T S T A (ESP)  
5S Iowa Child Support Rec  
5T TSTA  
5U KFT Support  
5V K C T A (Association)  
5W K C T A (Active)  
5X K F T  
5Y KFT Paraprofessional  
5Z KFT Support  
60 CS Coryell City TX/Nonpub Day Sc  
63 CS Sacramento CA  
64 CS For FL  
65 CS Bell County  
66 CS OAG Missouri  
67 6 of 7  
68 CS OAG New York  
69 CS OAG Minnesota  
6A Act Houston  
6B Medicare Buy Back  
6C Dependent Day Care  
6D Child Support Colorado  
6E Social Security Administration  
6H ECAP  
6J Texas Youth Commission  
6K American Student  
6L SLND  
6M Child Support Mississippi  
6N Child Support Alabama  
6O CS Coryell County

**SUB-OBJECT CODES****SECTION H**

6P CS OAG Maryland  
6Q CS OAG Ohio  
6R Region XIII Ed Service Center  
6S Sheltered TRS Adjustment  
6T TRS Buy Back  
6V Social Security Adjustment  
6W Social Security Adjustment  
6X Medicare Adjustment  
6Z CS San Francisco CA  
70 E Tools for Ed/Tx School-Blind  
71 TX Tomorrow Fund/TX School-Deaf  
72 Teach Quest  
73 Texas Teachers  
74 TEPSA Professional dues  
75 Region XX ESC  
76 Insta Check  
77 Educators for Excellence  
79 New Teacher Project  
7A CS OAG San Benito CA  
7C CS OAG San Bernardino CA  
7D Deborah Langehenning  
7E CS OAG Michigan  
7F A-Step Alternative South  
7H CS OAG Illinois  
7I CS OAG Arkansas  
7J CS Monterey CA  
7K CS OAG Kansas  
7L CS OAG Wisconsin  
7M I Teach Texas  
7N Shoes4Crews  
7O CS Georgia  
7Q CS OAG Indiana  
7R Career in Teaching  
7S FCSTAC  
7T CS OAG Pennsylvania  
7V CS OAG Oklahoma  
7W CS OAG Washington  
7X CS OAG South Carolina  
7Y NYS HESC  
7Z AESPHEAA  
80 CS Minnesota  
81 THOA/Res Care Treat-Mainstream  
82 GC SVC of MN/Res Care Res. <21%  
83 Res Care Trtmt-Resource 21%-49%  
84 GC SVC/Res Care Trmt Self 50-60%  
85 UTEP ATCP/Res Care Trmt Self 60%+  
86 AmerStdntAssis/Res Care Trmt Sep  
87 GrtLakeHighEd/ResCare-Community  
88 GAHighEd/ResCare-Voc Adjust Clas  
89 CintasFoodSvc/ResCareFT\_EarlyChi  
8A Education Service Center  
8B CS OAG Louisiana  
8C CS OAG New York  
8D KISD Education Foundation

**SUB-OBJECT CODES****SECTION H**

8E USA Funds  
8F Missouri Department of Education  
8G SBEC-CT  
8H SBEC-FP  
8I Illinois Student Assistance  
8J CS OAG North Carolina  
8K Cintas Athletics  
8M Cintas Trans Maint  
8N Cintas Warehouse  
8O Cintax Maintenance  
8P Cintas Food Services  
8Q CS OAG Arizona  
8R CS OAG Virginia  
8S A Career in Education-ACP  
8T UHEAA Utah Higher Education Assi  
8V Region VII Education Service Cen  
8W CS OAG Kentucky  
8X Education Service Center  
8Y RUSSELL C. SIMON TRUSTEE  
8Z USA Funds Sallie Mae  
90 A CAREER IN ED-ACP  
91 UT\_HigherEdAA/OffHomeMainstream  
92 OffHomeCamp-Resource<21%  
93 OffHomeCamp-Resource 21%-49%  
94 OffHomeCamp-SelfCont 50%-60%  
95 OffHomeCamp-SelfContained 60%+  
96 Off Home Campus - Separate Campus  
97 Off Home Campus-CommunityClass  
98 Off Home Campus-FT Early Child  
99 Insurance Pass Through  
9A KISD - Plan A  
9B KISD - Plan B  
9C KISD - Plan C  
9D KISD - Plan D  
A0 Annuities-Metropolitan  
A1 Jackson National Life/Carrie Parker-Dagmar Harris  
A2 Prudential Insurance/Steve Hudson-Mike Quinn  
A3 Southwestern Life Insurance  
A4 Great American Reserve  
A5 American Express  
A6 AETNA Life/Annuity  
A7 Occidental Life Insurance  
A8 FNCL Funds/Invesco Trust  
A9 Horace Mann Insurance  
AA Pioneer Group  
AB USAA  
AC Franklin Templtn Fnd/Acctg/Architecture-Construction/Access Ctrl  
AD Idex/ADA  
AE Fotis Investors  
AF Summit Investors Plans/Agriculture-Food-Natural Resources  
AG Vanguard Fiduciary Trust/AG Barn  
AH Life Ins Co of Southwest  
AI State St Bank & Trust  
AJ American Funds Co

**SUB-OBJECT CODES****SECTION H**

AK Equitable  
AL Sun Life Assurance  
AM AMI Grant/Amazon Sales Tax Refund  
AN State Farm Insurance  
AP John Alend Life Insurance  
AQ Fidelity Retirement Serv  
AR ARI Grant  
AS Northern Life/ASB Fees/After School  
AT Merrill Lynch  
AU Lutheran Brotherhood/Auditorium  
AV ACACIA National Life  
AX Western Reserve Life  
AY Anchor National  
AZ Variable Annuity  
B1 Fidelity & Guaranty Life  
B2 Heartland Funds  
B3 Seligman  
B4 Unites Service Life  
B5 Security Benefit  
B6 College Life  
B7 Sierra Trust Funds  
B8 Strong Funds  
B9 Primerica Financial Service  
BA Janus Group Mtl Funds  
BB Blue Cross Blue Shield  
BC NSF Checks @ Bell County  
BD AIM Constellation  
BE AID Association for Lutherans  
BF Oppenheimer Shareholders  
BG MetLife Investors  
BH Franklin Life Insurance Company  
BI Midland National Life Company  
BJ Waddell & Reed  
BK Over Shorts  
BL Sunset Life Insurance  
BM Twentieth Century Investments  
BN Massachusetts General Life/Benefit  
BO Boston Safe Deposit & Trust  
BP Fidelity Security Life  
BQ Transamerica Life Insurance  
BR First Investors Corp.  
BS Knights of Columbus  
BT General American Life  
BU National Life Insurance Company  
BV Band-Varsity  
BW Aragon Financial Service  
BX Dean Witter Reynolds, Inc.  
BY Van Kampen  
BZ Universal Benefits Life  
C1 T Rowe Price/CASTLE 1  
C2 Principal Funds/CASTLE 2  
C3 403B ASP/CASTLE 3  
C4 403B SRA  
C5 Plan Member Services



**SUB-OBJECT CODES****SECTION H**

C6 403B Mass Mutual  
C7 Collections - Open Records  
C8 Collections  
C9 Collections - General Treasury  
CA Campus Award - Fund 397  
CB Cobra Insurance  
CC Credit Card Rebate/Chart the Course  
CD Curriculum Development  
CE Catholic Life Insurance/Certification Exam Reimbursement  
CF Commercial Union Life  
CG Nationwide Best of America/Crossing Guard  
CH Cheerleading Uniform Rep  
CI Lincoln National  
CJ American Fidelity  
CK Pgm Mktg/Chase Manhattan  
CL Cloud Construction  
CM Thrivent Financial/Centrally Managed/Construction Mgmt./CCMR  
CN United Teachers Association/Central  
CO Comprehension  
CP Annuity Investors/College Prep Assessment Reimburse/Career Prep  
CQ Ind Alliance Pacific  
CR Conesco Services/Annuity Adm/Communications-Arts-AV-Tech  
CS Crimestoppers  
CT Hartford/CenTex Technologies  
CU Jefferson National Life  
CV Farmers New World  
CW Federated Securities Corp  
CX State Farm Mutual Funds  
CY 457B TSA  
CZ International Expert Resources  
DA Direct Allocations  
DB Dashboard  
DC Data Collections  
DE Accident  
DF Deaf Ed  
DG District Growth  
DH Dannie Hefner  
DI Diagnostician  
DK Debbie Kilgore  
DL Dental  
DP Dependent  
DR Deloris Robinson/Dropout Recovery  
DS Discounts to Amortize  
DT Drill Team Uniform Replacement  
DW Doc Wilson  
DY Dyslexia  
E2 Engage 2 Learn  
EA Ellison HS Alumni Scholarship  
EB Erica Barreras Scholarship  
EC Elementary Curriculum  
ED EDA/Education and Training  
EE Employee/Early Education  
EH EHS Perfect Attendance  
EL Elementary

**SUB-OBJECT CODES****SECTION H**

EM	Energy Management
EN	Environmental
ER	ERate
ES	ESL Summer Program
EV	Elevator
F5	F5 Software (server load balancer)
FA	Fine Arts
FB	FHLB Agencies
FC	Flood Control
FD	Food
FE	Furniture and Equipment
FF	FFCB Agencies
FG	Fast Growth
FH	First Care HMO
FL	Fall Athletic League
FM	FHLMC Agencies
FN	FNMA Agencies/Finance/Fencing
FP	First Care PPO Cobra
FR	Frost
FS	Functional Skills
FU	Facilities Use
FX	Flex
FY	Activity Funds
G1	Grade 1
G2	Grade 2
G3	Grade 3
G4	Grade 4
G5	Grade 5
G6	Grade 6
G7	Grade 7
G8	Grade 8
GC	General Contractor
GE	General Education Student
GF	Gift
GK	Grade Kindergarten
GM	Gabriela Morgan
GO	Go365 benefits
GP	Grade Pre-K
GR	One Group Money Market Fund/Grant
GT	Gifted/Talented
GV	Government Travel
GY	Tier II (LV I, II, III)
HB	Homebound
HC	Hazardous Waste
HJ	Herff Jones
HL	HL - Health Science
HM	Hardware Maintenance
HO	Homeless
HQ	High Quality
HR	Heidi Rubich
HS	High School/Hospitality-Tourism
HU	Huckabee/Human Services/Hurricane
IA	International Academy
IB	International Bacculaureate

**SUB-OBJECT CODES****SECTION H**

IC	Instachek/Intercom
ID	Deferred Revenue-ID Cards
IF	IFA
IH	In Home Training
IM	Immigrant
IN	Accrued Interest/Investments
IP	iPads
IR	Irrigation
IS	Intermediate Skills
IT	Information Technology
JB	John Beseda Scholarship
JC	Julie Crabtree
JJ	JJ Stone
JS	Janet Stewart
JV	Judy VanRiper
K2	Kitchen Renovations 2
K9	police canine
KA	KISD - Plan A
KB	KISD - Plan B
KC	Karol Carlisle
KL	Kleinfelder
KM	Kandy Mennor
KR	Kitchen Renovation
KT	Kirk Thomas
KY	Buckley Key Deposits
L1	Level 1
L2	Level 2
L3	Level 3
LA	Literacy Academy/Learning A-Z
LD	Leadership
LE	LEP
LG	Earnings from Temp Deposits
LI	Literacy
LM	Library Management
LN	Payroll Loan Receivable
LP	Linda Pelton
LS	Lone Star Investment Pool
LT	Long Term/Late Term
LX	Lexmark
MA	Maintenance Allocation
MB	MBIA Investment Pool/Megan Bradley Submitted
MC	Math Coach
MD	Melissa Davis/Monitors-Divers
ME	Media Aide
MG	Marshall Greer/Management
MK	Marketing
ML	MetLife Retiree
MN	Manufacturing
MP	Monica Palacios
MR	Marvin Rainwater
MS	Middle School
MU	Music
NA	Bank Interest
NF	New Instructional Facilities

**SUB-OBJECT CODES****SECTION H**

NH	Nancy Hoxworth
NL	Nan Lacavera Scholarship
NS	Nancy Schulte
NV	Nora Vernon Scholarship
NW	Network
OB	Orchestra, Beginning
OC	Operation Connectivity
OF	Order Fee
OH	Other Health Impairment
OL	Online Services
ON	Oncor
OP	Open Records Request
OT	Occupational Therapy
OV	Orchestra, Varsity
P3	Pre-K 3 year old
P4	Pre-K 4 year old program
PA	Parent Educator/Public Administration-Government
PB	Portable Buildings/Paula Boales
PC	Pepsi Commission
PD	Professional Development
PE	Physical Education
PF	Presidential Freedom
PG	Playground
PH	Physics
PI	PURCHASED INTEREST
PK	Mandatory Pre-K Revenue
PL	Professional Learning
PM	Premium to Amortize/Project Mgmt.
PN	Penalty
PO	Payroll Overpayments
PP	Parking Permit
PR	Channel 17 Product Revenue
PS	Primary Skills/Public Safety-Law-Corrections-Security
PT	Path / Physical Therapy
PY	Prior Year
RA	Receivables Athletics/Reading A-Z/Risk Assessment/Rdg Academy
RB	Rebate
RC	Returned Checks
RE	Running Eagles Scholarship
RG	REGISTRATION
RI	Resource/Inclusion
RO	ROTC Salaries
RP	Receivables Prinsthop
RS	Becky Smith
RT	Retiree Insurance
S1	Scott & White - Plan 1
S2	Scott & White - Plan 2
S4	Scott & White - Plan 4
S5	Scott & White - Plan 5
S6	Scott & White - Plan 6
SA	Blue Cross Blue Shield Active
SB	Summer Bridges
SC	Science
SD	School Dues Fees

**SUB-OBJECT CODES****SECTION H**

SE	Skills, Elementary/Security District Wide
SF	Sandra Forsythe
SH	Sharyn Hall/Shade
SI	Summer Institute/Student Information Systems
SJ	Sam Jones
SL	Science Labs
SM	Software Maintenance
SN	School Nutrition
SO	Special Olympics
SP	Specialist / Speech
SS	Summer School/School Specialty
ST	Sales Tax Payable/Science, Technology, Engineering, Math
SV	Site Visits
SW	Scott & White/Solar Winds
T1	Title I
T3	T3 Grant
T4	Title IV
TA	Technology Allocation
TB	Treasury Bill
TC	Technology
TD	Transportation, Distribution, Logistics
TE	Tracy Estes Scholarship/Teacher
TF	Testing Fees
TH	Terry Hickman
TI	Teacher Tuition Reimbursement/Teacher Incentive Allotment/TIP
TL	Therapeutic Learning Class
TM	Text Book Management
TN	Transition
TR	Transportation Charter Buses
TS	TAKS Remedial/Teaching Strategies
TT	Teacher Training Reimbursement/Targeted Technology
TW	Towel
TX	Texstar Pool
TY	Treasury receivables
UA	UNUM Group Accident
UC	United Concordia
UG	Unrealized Gain/Loss
UI	UNUM Group Critical Illness
UL	UNUM Life
UN	Harp Uniforms
UP	Unclaimed Property
UR	Uniform Replacements
US	USAA
UT	USD Treasury Garnishments
VA	Vocational Adjustment
VI	Visually Impaired
VM	VM Ware
VR	Varsity
VS	Virtual School Network
WC	Wayne Cooper
WE	Weed Control
WF	Texas Workforce Commission
WP	Whitis Property
WR	Arrest Warrants

**SUB-OBJECT CODES**

**SECTION H**

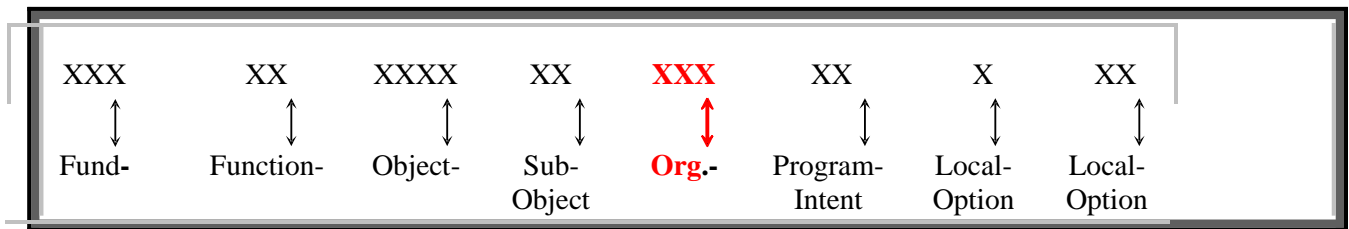
WS Woodshop  
YB Yellow Bus Transportation

ORGANIZATION CODES

An organization is a group of employees who are obligated to complete a specific responsibility. Usually, an organization has an identifiable leader or an individual who is accountable for the overall completion of the responsibility. There are two (2) distinct types of organizational units: (1) A campus organization (school) and (2) administrative or other unit which performs specific support responsibilities.

Campus organization codes as defined in the Texas School Directory are to be used for all costs clearly attributable to a specific organization.

The Code Structure



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.

The following are the organization codes for the school campus and departments in the Killeen Independent School District:

<b><u>Organization #</u></b>	<b><u>Descriptor</u></b>
<b>Generic</b>	
000	Unassigned
<b>High School, Regular</b>	
001	Killeen HS
002	Ellison HS
007	Harker Heights HS
008	Robert M Shoemaker HS
015	Chaparral HS
<b>Middle School, Regular</b>	
043	Rancier Middle
044	Manor Middle
046	Eastern Hills Middle
048	Palo Alto Middle
049	Liberty Hill Middle
050	Live Oak Ridge Middle
051	Union Grove Middle
052	Audie Murphy Middle
053	Charles E Patterson Middle
054	Roy J. Smith Middle
055	Nolan Middle
056	New MS on Chapparal Rd
<b>Elementary School, Regular</b>	
105	Harker Heights Elementary
108	Meadows Elementary
109	Peebles Elementary
115	Nolanville Elementary
116	Clarke Elementary
119	Hay Branch Elementary
120	Willow Springs Elementary
121	Mountain View Elementary
122	Reeces Creek Elementary
123	Clear Creek Elementary
124	Cedar Valley Elementary



<u>Organization #</u>	<u>Descriptor</u>
125	Brookhaven Elementary
126	Venable Village Elementary
127	Trimmier Elementary
128	Montague Village Elementary
129	Maxdale Elementary
130	Ira Cross Jr Elementary
131	Iduma Elementary
132	Oveta Culp Hobby Elementary
133	Timber Ridge Elementary
135	Saegert Elementary
136	Skipcha Elementary
137	Richard E Cavazos Elementary
138	Haynes Elementary School
139	Dr. Joseph A. Fowler Elementary
140	Alice W. Douse Elementary
141	Maude Moore Wood Elementary
142	Pershing Park Elementary
143	Killeen Elementary
144	Clifton Park Elementary
145	Pat Kearney Elementary
146	Atchison Property (ES # 37)
147	Whitis/Turnbo Property (ES # 38)
<b>High School, Special</b>	
003	KISD Career Center
004	Gateway High
006	Pathways Learning Center
013	Early College High School (ECHS)
<b>Middle School, Special</b>	
009	Gateway Middle School
<b>Elementary School, Special</b>	
100	Elementary Alternative Center
<b>Special Campus</b>	
022	Metroplex School
<b>Secondary Campuses</b>	

<u>Organization #</u>	<u>Descriptor</u>
034	Beyond District Travel
<b>Private School</b>	
196	St. Joseph Catholic
197	Memorial Baptist Christian Acade
200	Grace Lutheran
201	Seventh Day Adventist
207	Lighthouse Christian Academy
209	Excellent Covenant Christian Aca
210	Monarch Academy
211	New Life Academy
212	Killeen Adventist Junior Academy
<b>Summer School</b>	
699	Summer School
<b>Central Organization</b>	
701	Superintendent's Office
702	Board Of Trustees
703	Tax Costs
704	PEIMS Department
721	Recruiting & Retention
724	Data & Information Services
725	Network Operations
726	Technology Services
727	Deputy Superintendent-Operations
728	Desk Top Operations
729	Business & Financial Services
730	Budgetary Services
731	Accounts Payable
734	Human Resources Operations
735	Substitute Center
736	Communications Services
737	Networking Communications
738	Financial Reporting
739	Administration Complex
740	Purchasing & Warehousing
741	Property Management
742	Risk Management
744	Auxiliary Human Resources
745	Accounting
746	Payroll Services
747	Treasury

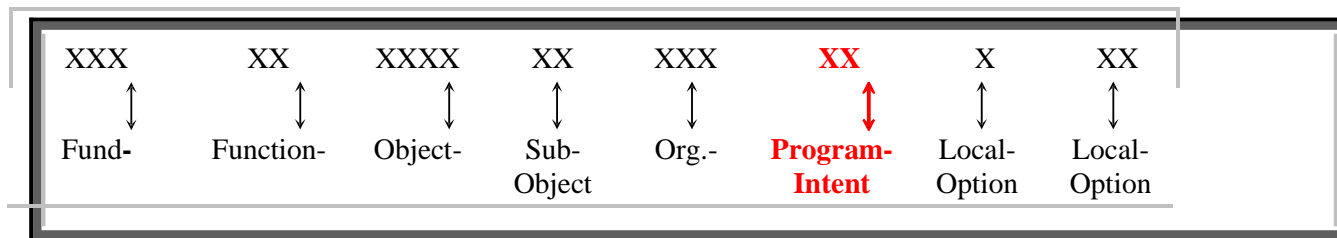
<u>Organization #</u>	<u>Descriptor</u>
748	Employee Benefits
749	Financial Services
750	District Wide
804	Old Fowler Building
811	Old Sugarloaf ES Building
813	Old Bellaire ES Building
817	Old Duncan ES Building
842	Old Nolan Building
844	Deaf Education
850	STEM Department
853	CCMR Department
866	Transportation
872	Health Services
873	Attendance & Social Work
874	Athletics
875	Special Education
876	Hood Stadium
888	Control Accounts
891	Title I
892	Accelerated Ed
893	Bilingual/ESL
901	Buckley Stadium
902	Natatorium
903	Athletic Warehouse
906	Haynes School Complex
910	Killeen Learning Support Serv
911	KSSC Athletic Field
914	Jackson Prof Learning Center
915	New HS Stadium
916	Technology Center
917	Channel 17
920	Print Shop
923	Grants And Ed Foundation
926	Telecommunications
931	School Safety
932	Teacher Media Center
933	KISD Police Dept.
934	Auxiliary Pers Non 41
935	Custodial Services
936	Facilities Services
937	Warehouse Services
938	School Nutrition
939	Admin Complex Non Function 41
940	Mailroom
941	Exec Director Student Services

<u>Organization #</u>	<u>Descriptor</u>
943	Asst. Superintendent-Leadership
944	Human Resource Development non 41
946	Secondary Schools Exec Dir Offc
947	Elementary Schools Exec Dir Offc
948	Special Programs
949	Advanced Programs
950	Chief Learning Officer-Elementary
952	Student Hearings
953	Assessment & Accountability
956	Guidance & Counseling
957	Fine Arts
958	Insurance/Bonding
959	Ticket Sales/Cash Receipts
960	Chief Learning Officer-Secondary
961	Office Machine Equip Repair
962	Parenting
963	Community Relations
970	Food Serv Catering
990	Summer Assessment Center
995	JJAEP
998	District Wide Not Distributed
999	District Wide Distributed

PROGRAM INTENT CODES

A 2-digit code 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. In the case of state programs, state law or state Board of Education rule may determine the intent and the permissible use of allotments. For state programs, the limitations on the amount of allotments that may be used for indirect costs will need to be considered.

The Code Structure



PI Code	Description	Example of Use
11	Instructional	
21	Gifted & Talented	Use with Fund 177
22	Career & Technology	Use with Fund 163 & 244
23	Special Education	Use with Fund 161, 162, 224, 225, 226, 386
24	Compensatory Education	Some Fund 166 & 211
25	Bilingual/ELL	Use with Fund 165, 263
26	Non-Disciplinary Alternative Education	Use for Pathways
28	Disciplinary Alternative Education (Basic)	Use for Gateway MS, Elementary Alt.
29	Disciplinary Alternative Education (Supplemental)	None at this time
30	Title I Part A School wide Campus	Some Fund 166 & 211
31	High School Allotment	Use with Fund 128
32	Pre-K, Regular	Use for regular Pre-K teachers/aides salaries
33	Pre-K, Special Ed	Use for Special Ed Pre-K teachers/aides salaries
34	Pre-K, Compensatory Ed	Use for Comp Ed Pre-K teachers/aides salaries
35	Pre-K, Bilingual/ELL	Use for Bilingual Pre-K teachers/aides salaries
36	Early Childhood Education	
37	Dyslexia, Non Special Ed	
38	CCMR	

**PROGRAM INTENT CODES****SECTION J**

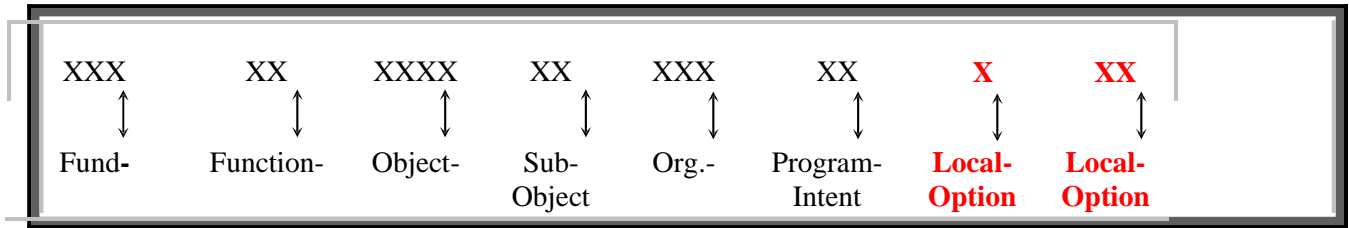
43	Dyslexia Special Ed	
91	Athletics	Use with fund 178 & any other funds for Athletics
99	Undistributed (All Others)	Use with all others

**LOCAL OPTION CODES**

**SECTION K**

The use of the last 3-digit codes (local code) is mandatory. The local option codes are used, at the option of the school district to provide needed or desired budget information.

**The Code Structure**



Local Codes Used by Killeen ISD. Please note that Local codes are added as needed.

Local Code	Descriptor
000	Generic
001	Zone 1
002	Zone 2
003	Zone 3
004	Zone 4
005	TBD
006	TBD
007	Org 007
008	TBD
009	Fund Balance Campus
00B	Band
00C	Choir
00D	Drill Team
00E	Early Order-Next Year
00G	Color Guard
00J	Jazz
00L	Pollution Liability
00M	Mandatory
00N	Non Guideline
00P	Piano Tuning
00S	Strings
00V	Vehicle Insurance
010	Adult Income
011	TBD
012	TBD
013	TBD
014	Ed Foundation Grant Round 14
015	2015 Bond
016	Ed Foundation Grant 16
017	Ed Foundation Grant Round 17
018	Education Foundation Grant
019	Education Foundation Grant
020	Student A La Carte
021	Ed Foundation Grant
022	Education Foundation Grant

**LOCAL OPTION CODES****SECTION K**

023 Ed Foundation Grant  
024 Ed Foundation Grant  
025 Ed Foundation Grant  
026 Ed Foundation Grant  
027 Education Foundation Grant  
028 Education Foundation Grant  
029 Education Foundation Grant  
030 2003 Bonds/High School Football  
031 Ed Foundation Grant  
032 Education Foundation Grant  
033 Education Foundation Grant  
034 Education Foundation Grant  
035 Grant 035  
037 Education Foundation Grant  
040 Ed Foundation Grant  
041 Fairway Revenue  
042 Nolan MS  
043 Rancier Summer School  
044 Manor MS  
045 Smith Summer School  
046 EHMS  
048 Palo Alto MS  
049 Liberty Hill MS  
050 2005 Bonds  
051 Union Grove MS  
052 AMMS  
053 Patterson MS  
054 Smith MS  
055 Nolan MS  
080 2008 Bonds  
099 1099 Form  
0A2 Area 2  
0AB Angel Belden Scholarship Fund  
0BM Bonds/Misc. Insurance  
0CC Corvette Club  
0CH Choir  
0CS Computer Services  
0CW Clay Ward Scholarship Fund  
0EA Ellison HS Alumni Scholarship  
0EB Erica Barreras Scholarship Fund  
0EH Ellison High Attendance Fund  
0EL Ellison Scholarship Fund  
0HP Haleigh Semone Pointer Scholarship Fund  
0JB Jazz Band  
0JD John Driver Memorial Fund  
0JJ JJ Stone Scholarship Fund  
0MC Mattie L. Carter  
0ML Monty Labay Scholarship Fund  
0NL Nan Lacavera Scholarship Fund  
0NV Nora Vernon Scholarship Fund  
0PF President Freedom Moose Scholar  
0PR Phillip Rivera Scholarship Fund  
0RU Running Eagle Scholarship Fund  
0SC Schlueter Scholarship Fund



**LOCAL OPTION CODES****SECTION K**

OSR Senior  
OSS Overall Office Memorial Fund  
OSU Settle up - JJAEP  
OTE Traci Estes Scholarship Fund  
OTX Texstar Pool  
OXL Excess Liability  
100 Org 100  
102 Clifton Park ES  
103 East Ward ES  
104 Fowler ES  
105 Harker Heights ES  
108 Meadows ES  
109 Peebles ES  
10A CIP Job  
10B CIP Job  
10C CIP Job  
10D CIP Job  
10E CIP Job  
10F CIP - CASEWORK  
10G CIP-THEATER ARTS CENTER  
10H CIP - Casework  
10J CIP - Computer Stations  
10K CIP Job 10K  
10L CIP - JOB 10L  
10M CIP Job 10M  
110 Pershing Park ES  
111 Sugarloaf ES  
112 West Ward ES  
113 Bellaire ES  
115 Nolanville ES  
116 Clarke ES  
117 Duncan ES  
119 Hay Branch ES  
120 Postage  
121 Mountain View ES  
122 Reeces Creek ES  
123 Clear Creek ES  
124 Cedar Valley ES  
125 Brookhaven ES  
126 Venable Village ES  
127 Trimmier ES  
128 Interfund Payable/Receivable  
129 Maxdale ES  
12D Postage - Deaf Ed  
130 Mileage  
131 Interfund Payable/Receivable  
132 Oveta Culp Hobby ES  
133 Timber Ridge ES  
135 Saegert ES  
136 Skipcha ES  
137 Cavazos ES  
138 Haynes ES  
139 Interfund Payable/Receivable  
13D Mileage Reimbursement Deaf

## LOCAL OPTION CODES

## SECTION K

13I	Mileage - Investigator
13R	Mileage - ROTC
13T	Dual Campus Travel
13X	Mileage Reimbursement C
140	Interfund Payable/Receivable
141	MMWES
142	PPES
143	KES
144	SHAC Healthy & Wise / Org 144
145	PCES
151	Fund 151 COVID-19
161	Interfund Payable/Receivable
162	Interfund Payable/Receivable
163	Interfund Payable/Receivable
164	Interfund Payable/Receivable
165	Interfund Payable/Receivable
166	Interfund Payable/Receivable
176	Interfund Payable/Receivable
177	Interfund Payable/Receivable
178	Interfund Payable/Receivable
181	Interfund Payable/Receivable
182	Interfund Payable/Receivable
191	Interfund Payable/Receivable
195	Interfund Payable/Receivable
197	Interfund Payable/Receivable
199	Interfund Payable/Receivable
1AP	One Act Play
204	Interfund Payable/Receivable
205	Electrical Room 205
206	Interfund Payable/Receivable
20A	20A - CABINET SHOP BUILD
20B	20B - CABINET SHOP BUILD
20C	20C - CABINET SHOP BUILD
20D	20D - CABINET SHOP BUILD
20E	CIP
20F	CIP
20G	CIP
20H	CIP
20J	CIP
20K	CIP
211	Interfund Payable/Receivable
21A	Clinic Cabinets-RMS
21B	Conference Table-Montague
21C	Computer Stations-NMS
21D	Bookshelf for Hay Branch
21E	Cubbies/Mailbox for Skipcha
21F	Bookshelves for Timber Ridge
21G	Casework & Workstation-HHHS
21H	Bookcase for Music Room-Hobby ES
21J	Front Office counter/workstation
21K	CIP Job
21L	CIP Job
21M	CIP Job
21N	CIP Job

**LOCAL OPTION CODES****SECTION K**

21P CIP Shelf for Tech Office  
21Q CIP-Student conference table  
21R Casework & Desks RCES  
21S Conference Table-Saegert  
21T CIP - EHS Cabinets, Wall, Mailbox  
21U CIP - KHS Cabinets  
21V CIP Clarke AP  
21W CIP HHHS Office  
21X Org 961 Shelving  
21Y Org 108 Desk  
21Z Duncan-Cabinet/Shelf for Clinic  
220 Football  
224 Interfund Payable/Receivable  
225 Interfund Payable/Receivable  
226 Interfund Payable/Receivable  
227 Interfund Payable/Receivable  
228 Fund 228  
22A Cabinet for Copy Room-Duncan  
22N TBD  
22S Football Scouting  
22U Football Uniforms  
230 Boys Basketball  
23S Boys Basketball Scouting  
240 Baseball-Interfund Pay/Recv  
242 Interfund Payable/Receivable  
244 Interfund Payable/Receivable  
24S Basketball Scouting  
250 Boys Track  
253 Fund 253  
255 Interfund Payable/Receivable  
260 Power Lifting  
262 Interfund Payable/Receivable  
263 Interfund Payable/Receivable  
266 Interfund Payable/Receivable/Fund 266  
270 Tennis  
274 Interfund Receivable/Payable  
277 Fund 277  
279 Interfund Payable/Receivable  
280 Volleyball  
281 Fund 281  
282 Fund 282  
283 Interfund Payable/Receivable  
284 Fund 284  
285 Interfund Payable/Receivable  
286 Interfund Payable/Receivable  
287 Interfund Payable/Receivable  
288 Interfund payable/receivable  
289 Interfund Payable/Receivable  
28S ting  
290 Golf  
2T0 TBA  
300 Instamural  
321 3-2-1 Discount  
330 Girls Basketball

## LOCAL OPTION CODES

## SECTION K

33S Girls Basketball Scouting  
340 Girls Track  
350 Wrestling  
360 Wrestling  
386 Interfund Payable-Receivable/Fund 386  
397 Interfund Payable/Receivable  
400 TBD  
401 Interfund Payable/Receivable  
403 403(B) Administration  
404 Interfund Payable/Receivable  
409 Interfund Payable/Receivable  
410 Instructional Material Allocation  
411 Interfund Payable/Receivable  
414 Interfund Payable/Receivable  
41A Cabinets for hallways KISD CC  
41B Toppers for KISD CC  
41C Tables for Hay Branch CIP  
41D Cases at RMS  
41E Meadows conference tables  
41F Cabinets/desk for AP Office  
41G Shelving-Storage Room  
41H Cabinets  
41I Shelves-Storage Room  
41J Cabinets-KHS IB Office  
41K Cabinet - Clarke Technologist  
41L CIP- Clarke Cabinet Principal  
41M Cabinet/Counter 003  
41N Mailboxes 053  
41O Cabinet/countertop 007  
41P Desk for Principal  
41Q Chalkboard ease for Counselor  
41R Cabinet for Counselor  
41S Cabinet & countertop for registr  
41T Cabinet for Curric & Sped Office  
427 Fund 427  
428 Fund 428  
429 Fund 429  
440 Boys Soccer  
446 Interfund Payable/Receivable  
44S Scouting Boys Soccer  
450 Swimming  
460 Girls Soccer  
461 Interfund Payable/Receivable  
463 IRS Accountable Plans  
46A IRS 463 Art  
46B Band Non Accountable Plan  
46C Choir Non Accountable Plan  
46F IRS 463 034 FA0  
46M Music Non Accountable Plan  
46S Strings Taxable Income  
46T 463 Theater Arts  
479 Interfund Payable/Receivable  
480 Boys Cross Country  
498 Fund 498

**LOCAL OPTION CODES****SECTION K**

499 Gear Up  
500 SB 500  
504 Homebound Svcs-Reg Ed St  
51A cabinets for KHS  
51B Cabinets for Athletics Office  
51C Rancier MS desk/cabinet  
51D BOOKSHELVES W/CASTERS-113  
51E UIL THEATER UNIT-043  
51F WALL CABINETS-950  
51G FILE CABINET TOPPER-960  
51H CABINETS FOR STAGE-108  
51I OFFICE CABINETS/CASEWORK-048  
51J Storage Cabinet-Haynes  
51K Cabinets-Live Oak Ridge  
51L Library Bookshelves-Cedar Valley  
51M CIP-Hobby-Tables  
51N Duncan AP Cabinets  
51O CTE Teacher Cabinets and Table  
51P CIP-Mailbox 053  
51Q CIP-library bookshelf 138  
520 Athletic Trainer  
52N Coaching Clinics  
540 Girls Cross Country  
550 Girls Softball  
599 Interfund Payable/Receivable  
5K0 Employee 5K run/walk  
5LB 5Lab  
600 Crossing Guard, Off Post  
617 Interfund Payable/Receivable  
618 Interfund Payable/Receivable  
61A PAMS Principal Desk  
61B PAMS Secretary Desk/Shelves  
61C TRES Casework for Office  
61D HBES Cabinets  
61E SCPD Shelving  
61F KHS Shelving-Choir Room  
61G Sugarloaf-Casework Principal's Office  
61H HHHS-Casework Curriculum Office  
61I HHHS-Casework Testing  
61J HHHS-Casework Athletics  
61K NMS UIL Theater set  
61L 942 Bookshelves  
61M 002 table, cabinets  
61N 117 - Wardrobe Cabinet  
61O 938 - file cabinet toppers  
61P 102 - mailbox addition  
61Q 116 - Office workstation/shelving  
61R 043 - Workstations, cabinets  
61S Pathways Computer Workstation  
61T Iduma Bookcases  
61U HHHS Office Workstation/Cabinets  
61V HHHS Workstation/Table Coach's Office  
61W EHS Workstation/Counter top for AP  
61X CTE File Cabinet Toppers

**LOCAL OPTION CODES****SECTION K**

61Y Cabinet-School Nutrition  
61Z Workstation/Cabinets-PAMS  
620 Crossing Guard, On Post  
622 SB 622  
62A Counter, Casework - SHS  
62B Cabinets-ECPD  
62C Cubbies for classrooms-Clarke  
62D Workstation Countertop-PEIMS  
62E Bookroom Shelving-CPES  
62F Workstation for AP  
62G Cabinet for Principal-EHS  
62H Cabinet & Workstation for Student Activities-EHS  
62I Cabinets & workstation for office-Skipcha  
62J Conference Table-Haynes  
62K CPMS Staff mailboxes  
62L OCHES-Student Mailboxes in Classrooms  
62M PAMS Workstation for CIS  
62N UGMS Shelving for Choir Room  
62O Mountain View Bookcases  
645 Interfund Payable/Receivable  
646 Interfund Payable/Receivable  
680 PSAT Exams  
687 Interfund Payable/Receivable  
688 Interfund Payable/Receivable  
696 Interfund Payable/Receivable  
701 Supt Office  
702 School Board  
71A PAMS Desk  
71B SpEd Shelf  
71C Fowler Cabinet  
71D HHHS Bookcase  
71E Assessment - Desk  
71F CIP - Desks EHS  
71G CIP-Cabinets SpEd  
71H CIP-Counter, CTE  
71I CIP-Desk and Cabinets EHMS  
71J CIP-Bookshelves and desk, Pathways  
71K CIP-Desk and Chairs, PAMS  
71L Island/work table for library-KHS  
71M Desk for attendance office-KHS  
71N Shelving/file cabinet toppers-ECPD  
71O Track shoe holder-UGMS  
71P Cabinets for Cargo Trailers--KISDCC  
71Q Cabinets for Room 102-KISD CC  
71R Cubbies-PK-Fowler  
720 Patient-Centered Outcomes Research Institute (PCORI) fee  
725 Networking  
727 Deputy Supt  
738 Financial reporting  
740 Purchasing  
741 Prop Mgmt.  
753 Interfund Payable/Receivable  
773 Fund 773  
804 Job 804

**LOCAL OPTION CODES****SECTION K**

812 TBD  
813 TBD  
81A Trophy Case for CPMS  
81B Clinic Cabinets-CCES  
81C Desk Unit-RMS  
81D Workstation--LORMS  
81E Bookshelves-ECPD  
81F Workstation CTE  
81G Cabinet  
81H Bookcases with casters  
81I Cabinets  
81J Shelving for Library  
81K Cubbies for classrooms  
81L Casework for AP Office  
81M Casework for testing office  
81N Shelving for closet in work room  
81O Workstation with power  
81Q Shelving  
820 Interfund Payable/Receivable  
821 Job 821  
822 Job 822  
823 Interfund Payable/Receivable  
842 Old Nolan Location  
850 STEM Dept  
853 CCMR Dept  
863 Interfund Payable/Receivable  
865 Fund 865  
866 Transportation  
882 Interfund Payable/Receivable  
900 TBS  
901 Job 901  
903 Job 903  
904 Job 904  
906 Job 906  
90U Job 90U  
911 911 ANI/ALI  
918 TBD  
919 TBD  
91E Job 91E  
91L Job 91L  
91P Job 91P  
91R Job 91R  
922 TBD  
926 Org 926  
931 Org 931  
935 Org 926  
941 941 Liability  
943 Org 943  
948 Org 948  
950 Summer Routes  
957 Org 957  
95C 1095-C ACA Form  
960 Org 960  
991 Sallie Mae Property

**LOCAL OPTION CODES****SECTION K**

9TH	9th Grade Orientation
AA0	Academic Awards
AAC	flooring
AAS	African American Studies
AAT	Art/AV/IT
AB0	Ambulance
ABC	Additional Budget Consideration
ABL	ABBLS
ABO	TBD
ACA	Affordable Care Act
ACC	Accounting/Camp Accelerate
ACD	Academics
ACE	ACE Grant
ACF	Allied Associates Commercial Floors
ACH	Achieve 3000
ACL	Automotive Collision
ACP	ACP
ACR	Audio Control Room
ACS	Armored Car Service
ACT	Activity Funds/Active Employees
ACU	Accuplacer
ADA	ADA Compliant/Adobe Acrobat
ADB	Adobe
ADD	Additional
ADI	Adobe Illustrator
ADJ	Adjustment to Co Curricular
ADM	TBD
ADP	Adobe Photoshop/Adaptor
ADV	Advisory Council
AED	Automatic Defibulator SU
AEI	AEIS Online
AEP	AEP Tutoring 045/052
AER	Aerator
AET	Aetna
AF0	Alternative Fuel
AFM	HVAC Air Filter Maintenance
AFS	After School Special
AG0	AG Barn
AGR	Agriculture Classes-Misc.
AGS	Ag Barn Safety
AGW	Ag Welding
AH0	Asbestos Removal
AHO	TBD
AIH	Accelerated Instruction HS
AIR	Air Filter Replacement
AJ0	Inventory to Actual
AL1	Algebra I
AL2	Algebra II
ALG	Algebra
ALL	All Board Meme
ALM	Alarm
ALP	TBD
ALR	Algebraic Reasoning
AMC	American Constructors



**LOCAL OPTION CODES****SECTION K**

AMM	Ag Mechanics & Metal Technology
AMR	American Restoration
AMS	AIMS Science
AMX	American Express
AN0	Membership Fees/Dues
ANI	Animation
ANM	Animal Science
APO	Assistant Principal
APB	AP Biology
APC	A/P Clearing Account/ AP Chemistry
APD	TBD
APH	A/P High School
APL	Apple Services
APM	A/P Middle School
APP	AP Physics
APR	Appreciation
APS	AP Statistics
APT	A/P Testing
AQR	AQR
AQS	Aquatic Science
AR0	At Risk Grant
ARB	Arbiter Pay
ARC	Architecture
ARR	TBD
ARS	Arias & Associates Inc
ART	Art
ASB	Asbestos Inspection/Aggregate Stop Loss - COBRA
ASC	ASCD
ASL	App Spec Lab/After School Learning Ct/Aggregate Stop Loss
ASM	Assessment
ASR	Aggregate Stop Loss - Retiree
AST	Assistant/Astronomy
ASY	Asynchronous
AT0	Art Trujillo
ATC	Automotive Technician
ATH	Athletics
ATL	Atomic Learning
ATM	Telephone/ATM Maintenance
ATN	Teacher Applicant
ATO	Auto
ATP	ATP
ATT	Attendance
AUC	TBD
AUD	Auditorium
AUT	Autism/Automotive Technology
AUX	Auxiliary-AYPYN
AV0	Audio/Video
AVB	AVID Bridges
AVD	AVID
AVE	Avesis
AVM	A/V Classes, Misc.
AVP	A/V Production
AW0	Ware
AWA	Eduphoria Aware

**LOCAL OPTION CODES****SECTION K**

AWC	Aspiring Writers Camp
AWD	Recognized/Exempl Awards
AWO	TBD
AX0	Auxiliary Copier
AXI	Axiom
AXO	TBD
B00	Receivable Breakfast
BAD	Bad Debt-Uncollectible Receivables
BAG	Computer Bags/Backpacks
BAI	Bailer
BAL	Balls
BAN	TBD
BAR	Barn
BAT	Battery
BB0	Basketball
BBH	Basket Ball Hoops
BBP	Blood Borne Pathogens
BC0	Bar Codes
BCG	Bartlett Cocke General Contractors
BCK	Backboard
BD0	Beyond District
BDA	Bi-directional amplifier
BDC	Baker Distributing Company
BDT	Bus Driver Training
BEA	Beauty & Beast
BEH	Behavior
BEL	Belson Outdoors
BEN	Benchmarking
BGC	Boys and Girls Club
BGR	Bomgar
BIO	Bilingual
BIB	Hose Bib
BIC	Breakfast in Classroom
BIN	Storage bins
BIO	Biology
BIR	Bilingual Remediation
BIT	Biology TEKS
BK0	Breakage Account
BKC	Bookcase
BKE	Bike
BKG	Background
BLB	TBD
BLD	Building/Bleeding
BLI	Blinds
BLQ	Building Equipment
BLU	Texas Bluebonnet Reading
BM0	Butch Menking
BMG	Butch Menking-Gvmt Travel
BMP	TBD
BNA	Benefit Module Adjustments
BNK	Bank/Banking
BON	Bond
BOW	Bowling
BOX	Boxes/Hitting Boxes

## LOCAL OPTION CODES

## SECTION K

BR0	TBA
BRA	Branding
BRB	Bright Bytes
BRD	Board
BRK	Breakfast/Breakage
BRO	TBD
BSE	Big State Electric
BSK	Basketball
BSN	BSN Sports
BSR	Bus-Regular
BSS	Bus-Special Ed
BSW	Bus-Small White
BT0	Bus Driver Certification
BTD	BitDefender Cloud Security
BTL	Battle of the Books/Bottle
BTS	Better Test Scores
BUC	Buckley
BUD	Study Buddies
BUL	Bullying
BUR	Burcham
BUS	Bus
BW0	Brett Williams
C00	Construction Jobs
C01	Construction Jobs
C02	Construction Jobs
C03	Construction Jobs
C04	Construction Jobs
C05	Construction Jobs
C06	Construction Jobs
C07	Construction Jobs
C08	Construction Jobs
C09	Construction Jobs
C10	Construction Jobs
C11	Construction Jobs
C12	Construction Jobs
C13	Construction Jobs
C14	Campus Discretionary 14
C15	Campus Discretionary
C16	Campus Discretionary
C17	Campus Discretionary
C18	Replace Stage Curtains
C19	VCT and Cove Base
C20	Campus Discretionary
CA0	Campus
CAB	Supplies - Cabinet Shop
CAF	Cafeteria Plan
CAL	Calculus
CAM	Cameras
CAN	Canopy
CAO	TBD
CAP	Capstone Mechanical
CAR	Study Carrels
CAS	CASPR Software Maintenance
CAT	Webcat

**LOCAL OPTION CODES****SECTION K**

CAW	Campus Award
CB0	College Board
CBA	CBA
CBL	Cabling
CBR	COBRA
CC0	Coaching Clinics
CCL	Campus Clearing Account Receivable
CCM	Command Commissioning
CCN	CC Non-Guideline
CCR	College & Career Readiness
CD0	Curriculum Development
CDA	Dental Assistant
CDL	CDL Reimbursement
CDW	CDW-G
CED	TBD
CEI	CEI
CEL	Dell Phone Stipend
CEN	E Books Cengage
CEP	Community Eligibility Program
CER	Certica
CES	Crawford Electric Supply/CESCO
CF0	Coffee Fund
CF8	TBD
CF9	TBD
CFA	Cheer, Fine Arts (Athletic Event
CFB	Coffee Bar
CFR	CAFR
CFW	Carry Forward
CGL	General Liability
CH0	Cheerleading
CHC	COBRA/HIPAA Compliance
CHE	Chemistry/Chess
CHG	Charging Station
CHK	Check Writing Supplies
CHL	Children's Choir
CHO	Choices
CHP	Champion Site Prep
CHR	Choir
CHU	Trap Chute
CIB	Citibank
CIL	TBD
CIR	Circle Training
CIS	Communities in Schools
CIV	New Bus Access
CKH	Capturing Kids Hearts
CKP	Content Keeper
CL0	Corbett Lawler
CLB	Computer Lab
CLD	Cloud
CLE	Classroom Library-English
CLG	Corbett Lawler-Gvmt Travel
CLH	CTE Lecture Hall
CLI	Clinic
CLK	Labor Atomic Clocks

**LOCAL OPTION CODES****SECTION K**

CLM	Claim/Claims Paid
CLN	Cleaners
CLO	TBD
CLQ	TBD
CLR	Bus Driver License Reimbursement
CLS	Class Com
CLT	Computer Literacy
CLU	TBD
CLV	Clover Machines
CM0	Cullen Mills/Computer Maintenance
CMA	Certified Clinical Medical Assistant
CMG	Classroom Management
CMO	Cosmetology
CMP	Comp Payout
CN0	College Night
CN1	Conference Room Part 1
CN2	Conference Room Part 2
CNA	Certified Nursing Assistant
CNS	Counseling/Construction
CNV	Convening
CO0	TBD
COA	Coaches
COG	TBD
COM	Telecommunications
CON	Contingency/Construction Mgt/Concrete
COP	Chief of Police
COR	Coordinator
COS	Cosmetology
COU	Counter
COV	COVE PLUMBING
COW	Portable Water Containers
CPI	CPI
CPL	Computer Lab
CPP	Community Partnership PR
CPR	CPR
CPT	carpet
CPU	Computer
CPY	Copier
CRA	Crate
CRD	Credit Card/Card Readers
CRN	Coronavirus
CRP	Curr Rev Project
CRT	Computer Carts/Certification
CRX	Crossing Guards
CRY	CRY
CSA	C Scope
CSC	CSCOPE
CSD	C Scope Development
CSE	Case
CSH	Cash Receipting Software/Cash Register
CSI	TBD
CSM	Credit Card Student Meals
CSO	TBD
CSP	CSCOPE

## LOCAL OPTION CODES

## SECTION K

CSR	Classroom Teacher Supply
CST	Construction
CSW	Casework
CT0	Vehicle Inspection Certification
CTA	Classroom Teacher Association
CTC	CTC Dual Credit
CTE	CATE
CTL	Control Lab
CTP	Classroom Technology Package
CTS	Century Signs
CTX	CenTex
CUA	Curriculum Unit Assessment
CUB	Cub Camp
CUL	Culinary
CUP	Dr Eric Cupp
CUQ	Custodial Equipment FFE
CUR	Curriculum
CUS	Custodial
CUT	Cutter
CUW	Curriculum Writing
CVD	COVID
CW0	Car Wash Services
CWB	Campus Websites
CWK	Casework
CYB	Cybersecurity
CYR	CyberReef
D00	Construction Jobs
D01	Construction Jobs
D02	Construction Jobs
D03	Construction Jobs
D04	Construction Jobs
D05	Construction Jobs
D06	Construction Jobs
D07	Construction Jobs
D08	Construction Jobs
D09	Construction Jobs
D10	Construction Jobs
D11	Construction Jobs
D12	Construction Jobs
D13	Construction Jobs
D14	Discretionary Job 14
D15	Discretionary Projects
D16	Discretionary
D17	Construction
D18	Discretionary
D19	Discretionary 19
D20	Discretionary 20
D21	Discretionary 21
D22	Discretionary 22
D23	Discretionary 23
D24	Discretionary Projects
D25	Discretionary Projects
D26	Discretionary Project
D27	Discretionary Project

## LOCAL OPTION CODES

## SECTION K

D28	ROOF REPAIRS
D29	Discretionary
D30	Discretionary Project
D31	Discretionary Project
D32	Discretionary Project
D33	Discretionary Project
D34	Discretionary Project
D35	Discretionary Project
D36	Discretionary Project
D37	Discretionary Project
D38	Discretionary Project
D39	Discretionary Project
D40	Discretionary Project
D41	Discretionary Project
D42	Discretionary Project
D43	Discretionary Project
D44	Discretionary Project
D45	Discretionary Project
D46	Discretionary Project
D47	Discretionary Project
D48	Discretionary Project
D49	Discretionary Project
D50	Discretionary Project
D51	Discretionary Project
D52	Discretionary Project
D53	Discretionary Project
D54	Discretionary Project
D55	Discretionary Project
D56	Discretionary Project
D57	Discretionary Project
DA0	Duty Assignment Travel
DAN	Dance
DAT	Data Card/Digital Audio Technology
DAW	District Awareness
DB2	DB2 Prologic
DBL	Dreambox Learning
DBO	TBD
DBR	DBR Engineering Consultants
DBV	dbVisualizer
DC0	Data CKT Line Charge
DCE	Dice.com
DCM	Dana Center Math
DCS	Dana Center Science
DD0	Drug Dogs
DDO	Director District Operations
DEL	Dell Computers
DEM	Travel-Software Demos
DEP	Utility Deposit/Deputy Supt
DES	Design
DEV	Devices
DF0	Deaf
DFO	TBD
DFR	Drug Free
DG0	District Growth

## LOCAL OPTION CODES

## SECTION K

DGT	Drug Testing
DH0	Hazardous Waste Disposal
DIA	Diabetes
DIB	Dibels
DIF	TBD
DIG	Digital Videos
DIN	Diversity & Inclusion Committee
DIR	Director
DIS	District/Disinfectant/Discrepancies
DIV	Divorce Class
DM0	Data Manager
DMI	Time and Attendance Software
DMN	TBD
DN0	Detention
DNA	Dana Center
DOC	Document Camera
DOD	DOD IMPACT AID
DOG	Police Dog
DON	Video Dongles
DOR	Door
DOT	Department of Transportation
DP0	Data Processing
DPS	DPS Clearing House Subscription
DR0	Doctor & Hospitals
DRN	Drainage
DRO	Drone
DRU	Drums
DRY	TBD
DS3	T1 Trunk Charge (Dedication)
DSB	District Provided Sub
DSH	Dish/Dashboard
DSK	Desk
DST	Discovery Streaming
DT0	Drill Team
DTM	Do the Math
DUD	School Dude
DUM	Dummies
DUN	Dunaway Associates L.P.
DW0	District Wide
DWA	District Wide Title I Part A
DY0	Dyslexia
DYN	TBD
DYT	Dyslexia Testing Materials
E20	ESC Region 20
E2L	Engage 2 Learn
EA0	Ember Alt
EAF	Early Act first Knight
EAN	Education America Network
EAS	Earth Science
EBC	EBCO
ECN	Economics
ECT	Electrocoat
EDA	EDA
EDL	Edit Lab/Edulog



**LOCAL OPTION CODES****SECTION K**

EDU	Eduphoria/Education
EEC	Enotech Engineering Consultant
EEL	Engineered Exteriors, LLC
EES	Elliott Electric Supply
EFA	Overnight Cash Account
EFM	Expanded FMLA
EFR	Time Attendance Software/EFORCE
ELO	Elementary
ELA	English Language Arts
ELB	Elementary Bilingual
ELC	Election
ELE	Elementary ELL
ELL	English Language Learners
ELM	Elementary
EMA	Estes McClure Associates
EMC	Estes McClure
EME	Emerson Construction
EMG	Energy Management
EMP	Employee
EMR	Email Retention Contract
EMT	Emergency Medical Technician
EN1	English I
EN2	English II
EN3	English III
EN4	English IV
ENG	Engineering
ENL	Erate Network Lifecycle
ENR	Renewable Energy
ENS	Environmental Science
ENT	Entrance Assessment
ENV	Environmental Science
EOC	End of Course Testing
EOY	Extended Year
EPF	Evaluation of Program
EPP	TBD
EPS	emergency Paid Sick Leave
EQA	TBD
EQB	Equipment Repair (Band)
EQC	TBD
EQL	Equal Level
EQO	TBD
EQP	Equipment
EQR	Equipment Repair-Risers
EQS	Equipment Repair (Strings)
ERF	Emergency Relief Funds from TDA
ERK	Electrical Room Kitchen
ERR	Error
ERT	ERATE
ES0	ESL
ES9	ELL GMS Summer School
ESF	Effective Schools Framework
ESI	eSignature
ESP	Gradespeed/Earth & Space
ESY	Extended School Year

**LOCAL OPTION CODES****SECTION K**

ETC	Educ Tech Center
ETR	E-Tracker
ETS	Eduphoria ETS
ETX	etix
EVO	Elevator
EVC	Evacu-Chair/Evaporative Cooler
EVE	Evening Academy
EVL	TBD
EX0	Excet Exam Fees
EXO	Executive Office
EXP	Computer Lab Expansion
EXS	Excess
EXT	Fire Extinguishers
EYA	Hotstart Pro-End Year Art
EYB	End of Year Band
EYC	End of Year Choir
EYE	Eye Washes
EYM	End of Year Music Contract
EYS	End of Year Strings
F0F	TBD
F50	F50 - F5 online access
FA0	Fine Arts
FAC	Facilities Usage
FAI	Awareness Fair
FAN	Fan
FAQ	Fine Arts Equipment
FAR	Facial Recognition
FAS	Fine Arts Strings
FAX	Fax machine
FBO	Flex Gain
FCR	Furniture/Copier Replacement
FE0	Co-Curricular
FEE	Fee
FEN	Fence
FEO	TBD
FEQ	Furniture/Equipment
FER	Fertilizer
FF0	Fast Forward
FFE	Furniture, Fixtures, Equipment
FFW	TBD
FGP	Fingerprint
FHS	Fieldhouse
FIL	Filtering
FIR	Fire/Firefighter
FIT	Fitness Gram
FLD	Floral Design, Principals/Elemen
FLG	Flag
FLL	Foreign Language Lab
FLO	Flood
FLR	Floors
FLS	Farr's Landscape Supply
FLT	Fleet
FMC	Federal Motor Carrier Safety Administration
FMP	Filemaker Pro

**LOCAL OPTION CODES****SECTION K**

FMV	Finding My Voice
FNA	Fine Arts
FOC	Title I Focus Grant
FOD	Food
FOF	Facts on File
FOL	Follett Library Module
FOR	Forecast 5
FOU	Fountas
FPL	Freeplay Music
FPR	Fingerprinting
FPS	Fire Protection/Defibulator
FR2	French 2
FRA	Frame
FRE	French
FRK	Forklift
FRN	Fraction Nation
FRS	Freshlock
FRT	Frontline
FRZ	Freezer
FSA	Flexible Spending Account
FSS	Fire Suppression System
FST	Fast Math
FTB	Football
FUE	Fuel
FUN	Fungo Man
FUP	Fiber Upgrade
FUR	TBD
G1C	TBD
G2C	TBD
G30	Goal III
G3A	Goal III - Aides
G3C	TBD
G4C	TBD
G5C	TBD
GAC	TBD
GAL	Perceiver
GAM	Games/Video Game Design
GAP	Gap
GAT	Gateway-Summer School
GCL	Gale Cengage
GDC	TBD
GDR	TBD
GDS	TBD
GE2	German 2
GE3	German 3
GEM	Geometry
GEN	Generator
GEO	Geology
GER	German
GF0	Gift
GFB	Gift-Band
GFF	TBD
GFQ	Gift-QUEST
GFR	TBD

**LOCAL OPTION CODES****SECTION K**

GFS	TBD
GGF	Guide to Good Food
GHG	GHG Timekeeping
GIB	Gibson Audit
GIC	TBD
GIG	Gigi-E
GIS	Geographic I.S.
GIZ	Gizmos
GKC	TBD
GLC	TBD
GLD	Gold HS/MS Site License
GLV	Gloves
GMC	TBD
GMG	Globus Management Group
GOA	TBD
GOV	Government Relations
GPA	Group & Pension Administrators
GPC	TBD
GPH	Graphic Artist (Contract)/Graphic Design
GPM	TBD
GPS	GPS Systems
GR1	Grade 1
GR2	Grade 2
GR3	Grade 3
GR4	Grade 4
GR5	Grade 5
GRC	TBD
GRD	Graduation/Grounds
GRF	Grief Counseling
GRH	TBD
GRI	Dr Mel Griffin
GRK	Grade Kindergarten
GRL	Graphics Lab/Grill
GRM	Green Room
GRP	Grade Pre-K
GRT	Grant
GSE	GSE Interest
GSP	Gradespeed
GT0	Grease Trap
GTT	GT Testing Materials
GUI	Guitar
GVT	Government
GWP	Gary W Purser Construction
GY0	Gym Floor
GYM	Gym
HAI	Hail
HAN	Hanover Research
HAT	Hats/Hard Hats
HAW	Healthy and Wise
HBA	Home Builders Association-Yell
HBC	Historically Black College
HCC	Hellas Construction
HDF	Hard Drive Forensics
HDP	Headphones

**LOCAL OPTION CODES****SECTION K**

HDS	Headstart/Headset
HDX	Hendrix Consulting Engineers
HEA	HEAT Software/Health
HEI	Heinemann
HEL	Helmet
HER	Hero K-12 (Power Hour)
HGE	Human Geography
HIS	History
HJ0	TBD
HOL	Holiday
HON	Honor Roll
HOS	Hospitality
HOT	Hot Shots
HRA	HR Application
HRC	Honey Roofing LLC
HRP	HARP Program
HS0	High School
HSA	High School Allotment
HSC	Health Science
HSN	Health Science, Non-Patient Rela
HSP	Health Science, Patient Related/Hospitality Services
HST	Health Science Theory
HUC	Huckabee
HUG	Hughling, Dale
HUM	Humiston
HUR	Hurdles
HVC	HVAC
HVU	Hire Vue
HY0	Haynes
I01	IDF 01
I02	IDF 02
I03	IDF 03
I04	IDF 04
I05	IDF 05
I06	IDF 06
I07	IDF 07
I08	IDF 08
I09	IDF 09
I10	IDF 10
I11	IDF 11
I12	IDF 12
I13	IDF 13
I14	IDF 14
I15	IDF 15
IA0	International Academy
IAS	Integration of Academic Skills
IB0	International Baccalaureate
IB4	IRS 463 for Int'l Baccalaureate
IC0	IRA Cross
ICE	Ice/Ice Machine
ICM	Intercom
ID0	Identification Cards
IDF	IDF
IDM	TBD

**LOCAL OPTION CODES****SECTION K**

IDS	Identisys
IFA	IFA
IFR	Impact Fire
IH0	In House Scoring
IHS	Intro to Health Science
IL0	TBD
IL2	iLIT 20 Minute
ILC	Innovative Learning Conference
ILE	iLIT ELL
ILT	iLit
IM0	Instructional Materials
IMA	iMac
IMC	iMac
IMG	Transcript Imaging
IMP	District Design TEA/School Improvement
IN0	In State
INA	TBD
INB	Integrity Builders Supply
INC	Salary Increase Holding Account/Incentive Pay
IND	Indirect Costs/Indeed Hire
INF	Inflatable
INO	Indeco
INP	Inspiration
INR	Instructional Rounds
INS	Instructional/Insurance
INT	Internet Costs/Intervention/Intrusion Detection
INV	Investigator/Camp Invention
INY	Industry
IOS	Integrity One Solutions
IPC	Science Lab IPC
IPD	iPad/IP DACTS
IPM	Invention Project Middle School
IPR	IP Camera Replacement
IPS	IP Server/License
IRS	IRS
IS0	Instructional Specialist
ISB	Individual Stop Loss-COBRA
ISC	Intervention Summer Camps
ISL	Individual Stop Loss
ISR	Individual Stop Loss - Retiree
ISS	In School Suspension
ITC	IT Consultant
IVA	Ivanti
IWK	iWorks
JAS	Jason Project
JB0	Julie Burke
JFR	Job Fair
JHS	Junior Honor Society
JM0	Joe Maines
JME	JM Electronic Engineering
JMP	High Jump
JNA	JNA Painting
JOB	Job Fair Beautification
JOD	JOF Developers

**LOCAL OPTION CODES****SECTION K**

JOF	Joel's Floors
JOU	Journalism
JP0	Joanne Purser
JPG	Joanne Purser Government
JPM	JP Morgan
JR0	Julie Reynolds
JSE	J & S Equipment Company
KAC	KACE Desktop Management
KAU	Kaufman Speech Praxis
KCB	Killeen Basketball Tournament
KDH	Killeen Daily Herald
KEY	Keyless Entry
KFA	Knights First Act
KFD	Killeen Fire Department
KHA	Kimley Horn Associates
KI0	JJAEP Tuition
KIC	Kickball
KIO	Kiosk-Silent Heroes
KIT	Kits
KLE	Kleinfelder
KLN	Kiln
KON	Konica/Minolta Contract
KR0	Ken Ray Travel
KRG	Gov't Travel-Ray
KSD	KISD Events
L00	Receivable Lunch
L4W	Lead4Ward
LA0	Language Arts
LA2	Latin 2
LAB	Lab
LAM	Josh Lamberth
LAN	Local Area Network
LAP	Teacher Laptops
LAS	LAS-O Software
LAT	Late Term Write Offs
LAU	LaunchPad
LAW	Law Enforcement/Business Law
LAZ	Learning A to Z
LBA	TBD
LBR	Library/Librarian
LCK	Locksmith
LCM	Line Card Maintenance
LCR	Life Cycle Replacement
LCS	Leased Copier Supplies
LCT	Literacy Center
LCX	LCCx, LLC dba Lackey de Carvajal Cx
LDO	Long Distance
LDA	Leadership Academy PSLA (CTE)
LDV	Leadership Development
LEA	Lea Park & Play
LED	LED lights
LEE	Tejas Lee
LEL	Law Enforcement Liability
LEN	Lens

## LOCAL OPTION CODES

## SECTION K

LEP	LEP
LEX	Lexmark
LFE	Langerman Foster Engineering
LFT	Lift
LHT	Lightspeed
LIA	Liaison Stipend Region 12
LIB	Library
LIC	Food Operation License
LIF	TBD
LIG	Lighting
LIT	Literacy
LLT	Leveled Literacy
LMC	LMC Corporation
LMI	High Wage High Demand Careers from Labor Market Information
LMS	Measured Service/Learning Management System
LND	Land
LOB	Camp LOBO
LOC	Local Phone Service
LON	Loaner
LOT	Language Other Than English
LPC	LPAC
LPT	Language Proficiency Test
LRP	Lockridge Priest
LS0	Local Supplement
LSC	Lone Star Communications
LSF	Laserfiche
LSN	Local Supplement-Non Guideline
LTB	Lift Table
LTI	LTI
LTN	Literature, Norton
LTS	Long Term Sub
LUN	Lunch
LVE	Leave Abuse
LVN	Licensed Vocational Nurse
LWS	Learning with STEM
M00	Ed Foundation Mini Grant 00
M01	Ed Foundation Mini Grant 01
M02	Ed Foundation Mini Grant 02
M03	Ed Foundation Mini Grant 03
M04	Ed Foundation Mini Grant 04
M05	Ed Foundation Mini Grant 05
M06	Ed Foundation Mini Grant 06
M07	Ed Foundation Mini Grant 07
M08	Ed Foundation Mini Grant 08
M09	Ed Foundation Mini Grant 09
M10	Ed Foundation Mini Grant 10
M11	Ed Foundation Mini Grant 11
M12	Ed Foundation Mini Grant 12
M13	Ed Foundation Mini Grant 13
M14	Ed Foundation Mini Grant 14
M15	Ed Foundation Mini Grant 15
M16	Ed Foundation Mini Grant 16
M17	Ed Foundation Mini Grant 17
M18	Ed Foundation Mini Grant 18



**LOCAL OPTION CODES****SECTION K**

M3D	TBD
MAC	TBD
MAI	TBD
MAP	Maps
MAR	Marrs
MAS	Mass Notification System
MAT	Mat
MAX	MAX
MBD	Master Board
MCC	TBD
MCE	Military Child Education Coalition
MCL	MClass
MCR	Micro-Computer Repair/Microwave
MCT	Mechanic Certification/Math Cent
MCU	MCU
MDF	MDF
MDI	Medical Informatics
MDL	Moodlerooms Class.Com
MDS	Media Distribution System/MDS Rider
MEA	Mimecast Email Archive
MEC	Minimum Essential Coverage
MED	TBD
MEG	Megaphone
MEN	Mentoring
MEP	Music Enrichment Program
MES	Mimecast Email Security
MGT	Business Management
MH0	Mike Helm
MHG	Mike Helm-Gvmt Travel
MIL	Mileage/Military
MIM	Mimeo board
MIR	Mirror
MKI	Mentor Stipends - KISD
MKS	Maker Space
MKT	Marketing
MKU	Mobile Kitchen USA
MLB	Mobile Lab
MLR	Medical Loss Ratio
MLT	Meltwater
MME	MME - MAP-Math/English
MMM	MS Math Stipend
MMS	TBD
MNT	Maintenance
MOD	Modern Teacher
MOE	Maintenance of Effort
MON	TBD
MOO	Mutual of Omaha
MOP	Dust Mop
MOV	Movie Licensing
MOW	Mower
MPS	MAP Science
MR0	Marvin Rainwater
MRC	Mid-Continental Restoration
MRG	Marvin Rainwater Governmental

**LOCAL OPTION CODES****SECTION K**

MS0	Middle School
MSA	Middle School Art
MSB	Master Board Trainer
MSC	Miscellaneous
MSF	Microsoft
MSK	Face Mask
MSM	Middle School Math
MSO	MUSCO
MST	Master Science Teacher
MT0	Math
MTC	Math Center
MTD	Metal Detector
MTG	Minerva Trujillo-Gvmt Travel/Meeting
MTH	Math
MTM	Math Models
MTS	Math Spanish
MUS	Music
MYN	MyOn
MYP	Mid Years Programme
NAT	Natatorium
NAV	DocuNav
NBC	National Board Certification
NCC	New Course Costs
NEI	Nemmer Electric, Inc. dba NEI Datacom
NEL	Nellco
NET	Networking
NFK	Non Fiction Kits
NFS	NAFIS
NH0	National Honor Society
NHS	TBD
NKH	No Kid Hungry
NLC	Network Life Cycle Replacement
NMS	National Math & Science Initiati
NMT	TBD
NOT	Notification System
NP0	Newspaper
NPD	Near Pod
NR0	Norm Reference Material
NRP	Natural Resource Systems/Plant Systems
NSC	TBD
NSY	NetSync
NT0	National Travel
NTC	National Teacher Certification
NTI	New Teacher Induction
NTN	Non Guideline National Travel
NTR	netTrekker
NTS	New Teacher Signing Stipend
NUF	Nuforma
NUR	TBD
NYR	Next Year's Revenue paid in Current Year
OB0	Obsolete Inventory
OBS	TBD
OCE	Oceanography
OCS	TBD

## LOCAL OPTION CODES

## SECTION K

OCT	Out of Country Trip Cont
OER	Employer Expense
OF0	Office Equipment Repair
OFC	Office
OFD	Office Depot
OFQ	Office Equipment
OFS	TBD
OMC	Mattie L Carter
OMG	Superintendents Office Manager
ONC	Oncor
ONE	One Search
ONP	OnPrem/OnPremise
OPN	TBD
OTH	TBD
OUT	Out of State
OV2	Payroll Overpayments - New
OVW	TBD
P01	Professional Learning Grant 1
P02	Professional Learning Grant 2
P03	Professional Learning Grant 3
P04	Professional Learning Grant 4
P05	Professional Learning Grant 5
P06	Professional Learning Grant 6
P07	Professional Learning Grant 7
P08	Professional Learning Grant 8
P09	Professional Learning Grant 9
P10	Professional Learning Grant 10
P11	Ed Foundation PD Grant
P12	Ed Foundation PD Grant
P13	Ed Foundation PD Grant #13
P14	Ed Foundation PD Grant #14
P15	Education Foundation PD Grant
P16	Ed Foundation PD Grant
P17	PD Grant 17
P18	Ed Foundation PD Grant
P20	P20 grant
P21	Education Foundation PD Grant
P4L	Plan4Learning.com
P50	Portable 050
P66	Portable 066
P85	Portable 85
PAD	Padding/backstop Padding
PAN	Panel
PAR	Parenting
PAT	Patterson MS to Reeces Creek ES
PAW	Paws in Jobland
PAY	TBD
PB0	Portable Buildings
PBK	PBK Architects
PBR	Profess Dev Bilingual Remediation Summer School
PBS	TBD
PC0	Pest Control
PCA	Payroll Cash Advance Repayments
PCF	Parent Conference

**LOCAL OPTION CODES****SECTION K**

PCK	Peaceable Kingdom
PCL	Pre Calculus
PCR	PCORI
PCT	Patient Care Tech
PD0	Professional Development
PD1	Ed Foundation Prof Dev Grant
PD3	Ed Foundation Prof Dev Grant
PD4	Profess Dev 004
PD5	Ed Foundation Prof Dev Grant
PDA	PDAS
PDB	Profess Dev Bilingual Summer School
PDE	Prof Dev ELL Summer School
PDF	PD IN FOCUS ONLINE SVC
PDP	PEIMS Data Plus
PDR	Profess Dev - Credit Recovery
PDS	Eduphoria PDAS
PDT	TBD
PE0	Police Officer Equipment
PEB	Pandemic Electronic Benefit Transfer/Pebble Go
PEK	Title Peek
PEN	Pentamation/Penetration Testing
PEP	Pep Squad
PEQ	TBD
PER	Personnel
PFA	Pflugger Architects
PFS	Principles of Food Science
PH0	Physicals
PHA	Pharmacology
PHC	Photography, Commercial
PHI	Phishing
PHL	Phlebotomy
PHM	Peace Officer Mental Health
PHO	Phonics
PHR	Power Hour
PHS	Principles of Human Services
PHT	Commercial Photography
PHY	Physics
PIA	Piano
PIT	Principals of Information Technology
PK0	Pre-K
PK3	3 Yr. Old Pre-K
PKB	Pre-K Biliteracy
PKS	Pre-K Spanish
PKT	Pre-K Training
PL0	Principal
PLA	TBD
PLC	Professional Learning Communities
PLD	TBD
PLG	Plug/Holding Account
PLJ	Pallet Jack
PLM	Palms/Plumbing
PLQ	Playground Equipment
PLR	Pallet Rack
PLW	Project Lead the Way

**LOCAL OPTION CODES****SECTION K**

PLY	Plyo Set
PMC	Personnel Coordinator
PMH	Peace Officer Mental Health
PNT	Painting
PO0	Payout
POD	Podcast
POL	Personnel Pool
POP	Perry Office Plus
POS	Point of Sale
PPC	TBD
PPE	Personal Protective Equipment
PPL	Painting
PPW	Picture Portal Website Dev
PQL	Peace Officer Quarantine Leave
PRO	Pratt
PRA	Principal Assessment REI
PRB	TBD
PRC	Port Roofing Company
PRD	TBD
PRF	Professional Development
PRI	PRI Long District Charge
PRJ	TBD
PRL	Professional Library
PRM	Prom
PRO	Promethean Boards
PRP	Preparation, Career/PPRP Reimbursement
PRR	PRR
PRT	Printers
PRW	Pressure Washing
PS0	Prof Stds Amin
PSA	TBD
PSI	Professional Services Industries
PSP	Professional Service Provider
PST	Postsecondary
PSY	Psychology
PTC	Print Center
PTH	Webpath
PUN	Punch
PUR	Camp Pursuit (G/T)
PVT	TBD
PWS	Power Wash
PYP	Primary Years Programme
Q15	Cash In Bank Offset
QAC	QA Construction Services
QT0	Quarterly
QU0	Quest
QUA	Quality
QUT	QUT
R10	Region 10 Mainframe
R12	ESC Region 12
R18	Read 180
R19	Refunding Bonds 2019
R20	Refunding 2020 Bond
RAD	Radios

**LOCAL OPTION CODES****SECTION K**

RAE	RAE Security
RAI	Railing
RAZ	Reading A to Z
RB0	Robotics
RBT	Robotics
RCA	TBD
RCD	Records
RCM	RCM
RCS	RCS
RDA	Read About/Reading Academy
RDE	Reading-English
RDG	Reading
RDS	Reading-Spanish
RE0	Reading Materials
REB	Rebate
REC	Recovery-Credit Recovery/Recruitment
REF	Reference Materials/Refrigerator
REG	Region
REM	Remediation
REN	Renovation
REP	Repeater
RES	Restricted (Indirect Cost Rate)
RET	Retire/Retirement
RFR	Referral
RG0	TBD
RGB	Registration-Bilingual Summer School
RGC	TBD
RGE	Registration-Elementary
RGS	Registration-Secondary
RI0	TBD
RIC	RICA
RIF	RIF Matching
RIN	Resource/Inclusion
RIP	Ripple Effect
RIS	Reissue of Checks
RKB	R K Bass
RL0	Resource Library
RLA	Reading Language Arts
RM0	Reading Materials
RM9	Remediation-GMS Summer
RN0	Report Card
RND	Instructional Rounds
ROC	Rock Engineering
ROD	Rodeo - Bus Drivers
ROS	Rosetta Stone
RPL	Replacement
RPT	Report/Annual Report/Rapid Test
RR0	Ronald Rainosek
RRG	Ron Rainosek-Gvmt Travel
RRR	Retention, Recruitment, Retirement
RSP	Rapid Screener Program
RST	Ready Set Teach
RT0	ROTC
RTA	Rapid Test Active Employees

## LOCAL OPTION CODES

## SECTION K

RTC	Rapid Test COBRA
RTO	ROTC
RTR	Rapid Test - Retiree
RTS	TBD
RUG	Rugs/Area Rugs
RX0	Prescriptions
RXA	Prescriptions Active Employees
RXC	Prescriptions COBRA
RXR	Prescriptions Retirees
RY0	Recycling
RYB	Recycle Bins
RYE	TBD
S40	PSAT/Plan Administration
SA0	Student Activities
SAC	Superintendent's Advisory Committee
SAF	Safe
SAL	TBD
SAM	Samsara
SAN	Stand Alone Network
SAP	Student Appraisal
SAT	SAT
SAW	Seesaw
SBO	TASB Policy Service
SBB	Subsidy, Band
SBC	Fees - SBEC
SBD	Subsidy-Dance Team
SBG	Subsidy-Guard
SBH	School Behavioral Health
SBL	TBD
SBM	Subsidy, Mascot
SC0	Student Council
SCH	Subsidy-Cheer
SCI	Science
SCL	Science Lab
SCN	SCE Travel
SCP	Scope
SCR	Scoreboard
SCS	Scene Shop
SD0	Staff Development
SDN	TBD
SDR	Steel Drum
SEA	Science & Engineering Academy
SEB	Sebek Painting INc.
SEC	Security m
SED	Seeding
SEM	SEM Software Enhancement
SEO	Search Engine Optimization
SET	Settlement
SF0	Student Field Trips
SFB	Subsidy Fees Band/Summer Feeding Breakfast
SFC	Subsidy Fees Choir
SFD	Subsidy Fees Dance/Drill
SFE	Smart Find Express
SFF	San Antonio Floor Finishers Inc

## LOCAL OPTION CODES

## SECTION K

SFG	Subsidy Fees Guard
SFH	Subsidy Fees Cheer
SFL	Summer Feeding Lunch
SFM	Subsidy Fees Mascots
SFS	Subsidy Fees Strings/Stimulus Funds
SFT	TBD
SG0	Strategic Planning
SGN	Signage
SHD	Shed
SHF	Shiffler Equipment Sales Inc.
SHL	Shelving
SHO	TBD
SHP	Shop
SHR	Shredder
SHW	SHW Architect
SI0	Summer Institute
SID	Sidewalks
SIF	SIF
SIL	SIL reading kits
SIP	School Improvement/Special Program Implementation of CTE
SIQ	SecurityIQ
SIS	Student Information System
SIT	Mobile Floor Sitter/Site Visit
SJ0	Travel-Jones
SJG	Gov't Travel-Jones
SKE	Skeleton
SKL	TBD
SLA	Spanish Language Arts
SLD	Sled
SLL	School Leaders Liability
SMA	Scholastic Maintenance Agreement
SMB	Sheet Music Band
SMC	Sheet Music Choir
SME	Small Equipment
SMI	Math Inventory
SMS	Smartmusic-Strings
SMT	Smartnet
SN0	Secondary
SNB	Severe Need Breakfast
SND	Sound/Sound System
SNK	Snacks/Sink
SNR	Snorkels
SNY	Tom Snyder
SOC	Social Studies TEKS
SOL	Science Olympiad
SOS	Share Our Strength
SOU	Sound System
SP0	Speech
SP1	Spanish 1
SP2	Spanish 2
SP3	Spanish 3
SPA	Spanish
SPC	Specialist/Successful Partner Credit
SPD	Science Professional Development



**LOCAL OPTION CODES****SECTION K**

SPE	Special Populations
SPK	Spark
SPL	Splunk
SPM	Anti-Spam
SPN	TBD
SPO	Special Olympics
SPP	Supper
SPR	Spirit Bus
SPS	Smith & Smith Propane Service
SPT	Sharepoint/Teacher Portal/Employee Spotlight
SQL	SQL
SR0	TBD
SRI	Reading Inventory
SRS	Security Remediation Services
SRV	Server
SSC	Student Shot Clinic
SSH	Sub Shortage
SSK	Summer School Kits
SSP	Safe Schools Fees to An
SSS	Social Studies Success
ST0	Safety
STA	TX State Teachers Association/Structural Assessment/Statistics
STD	State Standards Service
STF	Staffing
STI	Stipends
STK	Stock Parts
STL	Settlement
STM	ST Math/STEM
STO	Storage Shed/Stone
STP	Sales Tax Payable
STQ	Storage of Equipment-Purchasing
STR	Strings
STS	Student 2 Student/STEMscopes Science
STU	Student/Student Union
SUB	Subs
SUC	Successmaker
SUF	Sufficient Quantity
SUM	Summer Custodial/Summer Musical
SUP	Superintendent/Supplies
SUR	District Surveys
SUV	SUV
SV0	Supervisor
SVN	TBD
SVR	SVR
SW0	Shelly Wells/Scott & White
SWD	SWD
SWG	Shelly Wells-Gvmt Travel
SWI	SWITCH
SWP	Sweeper
SYM	Symantec
T10	TBD
T30	TBD
T4L	Tech 4 Learning
TAB	TAB

**LOCAL OPTION CODES****SECTION K**

TAC	TACH Services dba TAC Services
TAK	TAKS
TAM	Texas A&M University
TAR	Tardy Eliminator / Target Solutions
TAS	TASB Salary Survey
TAX	Taxes/Tax Related
TBC	The Brandt Companies
TBI	Bio Science
TBL	Treatment Table
TBS	TBSI
TCO	Teacher Contingency
TCA	Texas Commission on the Arts
TCG	Teacher Classroom Grants
TCH	Trap Chute
TCM	Touch Math
TCN	Teacher Contingency Position
TCP	Time Clock Plus
TD0	Terry Delano
TDG	Terry Delano-Gvmt Travel
TDH	Texas Department of Health
TEA	Texas Education Agency
TEC	TBD
TEK	TEKS
TEL	Telephone/TELPAS
TEN	Tenable
TER	TERC
TEX	Texas Reviews
TF0	Training Films & Materials
TH0	Theater Arts
THC	Theater Classroom
THE	Theater
THN	TestHound/Think Law
THY	Thyssenkrupp
TIA	Teacher Incentive Allotment
TIG	Tiggly
TIL	Tiller
TIM	FAT Timing System
TIP	Textbook Inventory Software
TIS	Facial Tissue
TKS	TAKS Summer
TKT	Yearly Support-Ticket Sales
TLI	Teacher Laptop Replacement
TMM	Tell Me More Online Access
TMP	TMP
TMS	TEAMS
TNO	Revenue-Transcripts
TNR	TBD
TOL	Toll Fees
TON	Toner
TOW	Tow
TOY	Teacher of the Year
TPL	Tuition Temple College
TPR	Circle/TPRI Software MAI
TRO	Athletic Trainers

**LOCAL OPTION CODES****SECTION K**

TRA	Charter Bus Art
TRB	Fine Arts Charter Bus
TRC	Charter Bus Choir
TRD	Charter Bus Drill/Dance
TRF	Transition/Turf
TRG	Charter Bus Color Guard
TRH	Charter Bus-Cheer FA Allocation
TRJ	Charter Bus Jazz
TRK	Track
TRL	Trailer
TRN	Training/Translation
TRO	Trophy/Trophy Case
TRP	EKS Revenue Project/Trip
TRS	Charter Bus Strings
TRT	Charter Bus Theater
TRU	Truck
TRX	TROX CDI Technologies
TS0	Security-Patrols
TSC	Test Scoring/Tenable Security Center
TSI	TSI My Foundations Lab
TSR	Texas School Ready UTH Grant
TST	Test
TTE	T-TESS
TTM	Think Through Math
TTR	Teacher Tuition Reimbursement
TUG	Tugs
TUI	TBD
TUN	Piano Tuning
TUT	Tutor.com
TV0	Television
TVN	Texas Virtual Network
TVS	Television
TWB	Band Tower
TWC	Texas Workforce Commission
TWL	Towel/Paper Towel
TWN	TBD
TWO	Twocanoes
TWR	Tower
TXB	Textbooks
TXM	Texas Maps
TXQ	TexQuest
TXR	Texas Roofing
TXS	Texas Star Security
TXT	Follett Textbook Module
TYP	TBD
UCD	United Concordia Dental
UHB	United Health Care Admin-COBRA
UHC	United Health Care
UHR	United Health Care Administration - Retiree
UI0	UIL
UIL	UIL
UIU	UIU
ULC	United Landscape Construction
UMB	Cisco Umbrella

**LOCAL OPTION CODES****SECTION K**

UNB	Band Uniforms - MS
UNC	Choir Uniforms-MS
UND	Uniforms-Dance/Drill
UNE	Unemployment
UNF	Uniforms
UNG	Uniforms-Color Guard
UNH	Uniforms-Cheer
UNI	Universal Breakfast
UNJ	Uniforms, Jazz
UNM	Unum
UNP	Uniforms-Pandemonium Steel Drums
UNS	United Streaming
UPG	Upgrade
UPN	Unite Private Networks LLC
URS	UR Security
USH	US History
USM	US Maps
UTI	Utilities
UTS	UTeach STEM
V00	OACO Student
V21	Vision XXI
VAC	Vacancy Factor/VAC student (SpEd)
VAL	Valor
VAN	Van
VAR	Visual Arts
VBM	VB Mapp
VC0	Vacancy
VCC	Vector Concepts
VCR	Video Control Room
VCU	TBD
VEH	Vehicles
VEN	Vendor Clearing Payable
VER	Vertical Challenger
VET	Veterinary medical Applications
VID	Video Conferencing
VIS	Visitor Management System
VKI	VirKim Inc.
VMF	VMFusion
VMW	VMW
VO0	VOE Student
VOB	Vital Oxide Buckets
VOI	Void
VOX	Vital Oxide
VPP	Apple Volume Purchasing Program
VPR	Vertical Paper Rack
VRS	TBD
VSA	vSAN
VSN	Texas Virtual School Network
W20	W-2
WAG	Wage Rate Study
WAI	Waiver
WAL	Wall/Wall Base
WAN	Wide Area Network
WAP	Wireless Access Point

## LOCAL OPTION CODES

## SECTION K

WAV	IonWave
WBC	Webcat ESC Online Services
WBK	World Book Online
WBM	Website Management
WBN	Wristband
WD0	Wood
WE0	Weed Control
WEA	Weapons
WEB	Webmaster
WEI	Weight Rooms
WEL	Wellness
WEX	FSA
WGE	World Geography
WHS	World History
WHT	White Fleet
WII	Wii System
WIN	Window Washing Contract
WIP	Wipes
WIR	TBD
WLD	Welding
WLF	Wolff
WLK	Walker
WMP	Water Mitigation Project
WOB	Wobble Chairs
WOF	Write Off
WOR	Word of the Day/Ways of the World
WPE	Walker Partners Engineering
WPS	Wipes
WRH	World History
WRI	Writing/Empowering Writers
WRK	TBD
WSA	WSA Security
WSH	Wash
WT0	Summer Weight Program
WTR	Waterford Curriculum
WTW	Worth the Wait
X00	TBD
X01	TBD
X02	TBD
X03	TBD
X04	TBD
X06	Construction Job
X07	Construction Job
X08	Construction Job
X09	Construction Job
X0L	Construction Job/CIP Job
X0M	Construction Job/CIP Job
X10	Construction Job
X11	Construction Job
X12	Construction Job
X14	Construction Job
X15	Construction Job
X20	Construction Job
XGR	Crossing Guard Extra Duty

## LOCAL OPTION CODES

## SECTION K

XL0	PD Classroom Observation
XR0	MITA Supplies
Y19	Year 2019
Y20	Year 2020
Y21	Year 2021
Y22	Year 2022
Y23	Year 2023
Y24	Year 2024
Y25	Year 2025
YB0	Yearbook
YE0	TBD
YMC	YMCA
ZOM	ZOOM
ZON	Zonar

**CAPITAL OUTLAY/CONTROLLED ITEMS/SUPPLIES**

To help in deciding whether something is classified as capital outlay, controlled, or just a supply, please refer to the steps below:

1. If the unit cost of an item is \$5,000 or more, and the useful life is estimated at more than one (1) year, the purchase will be considered **Capital Outlay** (Budget Object Code 66xx), and must be individually tagged and accounted for on inventory records as a fixed asset.
2. If the unit cost of the item is greater than \$1,000 but less than \$5,000 and the useful life is estimated at more than one year, the item will be considered **Controlled** (Budget Object Code 6395 or 6398), and must be individually tagged and accounted for on inventory records.
3. If the unit cost of an item is less than \$1,000 but is identified below it must be charged as a controlled item (6395 or 6398).
4. If the unit cost of an item is less than \$1,000 and it is NOT identified below, it will be a supply or furniture, depending on the item.

**CONTROLLED ITEMS EVEN WHEN UNIT COST IS LESS THAN \$1,000**

- Computers/Laptops/CPUs
- Circuit (if computer connected)
- Data & Video Projectors
- Digital Camcorder
- Tablets
- E-readers
- Most Instruments
- iPads
- Interactive Boards
- Printers
- Tablet PCs

# PART III

## Sections M – R

### Budget Planning

- M. Types of Allocations
- N. Entering Data in Worksheets in TEAMS
- O. Printing Worksheets as Entered
- P. Submitting for Approval in TEAMS
- Q. Approving Worksheets in TEAMS
- R. Requesting Change in Allocation



TYPES OF ALLOCATIONS

In budget planning using TEAMS, we have three types of allocations:

- Variable
- Flat
- Zero-based

**Variable allocations** are used for regular campuses. Regular campus allocations are based on projected students and each type of school—elementary, middle, and high—is given an allocation per student that is multiplied by the number of projected students to come up with allocations that the campuses get to plan. The current allocations are \$102 per projected regular high school student, \$89 per projected regular middle school student, and \$75 per projected regular elementary school student. There are also some campus-based worksheets that are planned centrally. These include:

- All fine arts
- College Night Fees
- College Board Fees
- Diplomas
- Graduation Facility Rental

Allocations for fine arts are based on projected participants with each program getting a specific dollar amount per participant:

Allocation Type	Per Participant
Art-HS (to include teacher Fees)	\$ 24.00
Art-MS (to include teacher Fees)	\$ 18.00
Band-HS (to include teacher fees, travel)	\$ 311.00
Band-MS (to include teacher fees, travel)	\$ 38.00
Choir-HS (to include teacher fees, travel)	\$ 130.00
Choir-MS (to include teacher fees, travel)	\$ 37.00
Drill-HS (to include teacher fees, travel)	\$ 109.00
Guard-HS (to include teacher fees,travel)	\$ 498.00
Strings-HS (to include teacher fees, travel)	\$ 135.00
Strings-MS (to include teacher fees, travel)	\$ 81.00
Theater-HS (to include teacher fees)	\$ 41.00
Theater-MS (to include teacher fees)	\$ 19.00

**Flat allocations** are one flat dollar amount that a budget owner is given to plan. The owner must plan the amount to the penny. TEAMS will not allow an owner to submit a budget worksheet that has been over or under planned. The majority of central organizations receive flat allocations and are allowed to budget their funds within these allocations.

**Zero-based allocations** are open for the budget owner to request funds without an initial limit. There are very few worksheets that allow for this type of planning. Utilities, salaries, stipends, substitutes and benefits are generally the type of allocations that utilize zero-based allocations.

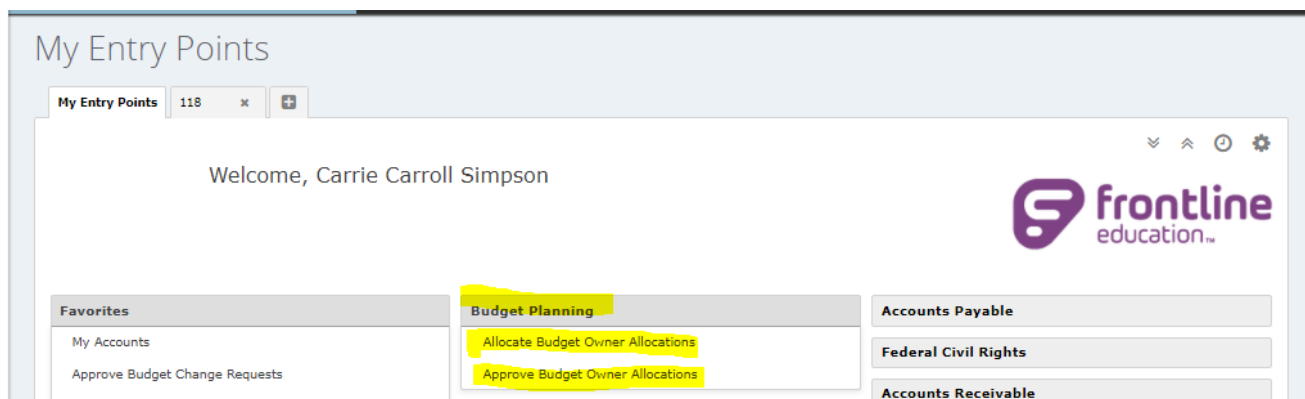
ENTERING DATA INTO WORKSHEETS IN FERP

**Getting to the Worksheets to Allocate the Budget**

In order to enter data into a budget planning worksheet, an individual’s position has to be given access to the worksheet. Worksheet access is granted by the Budget Department. For budget planning, NO secretaries nor administrative assistants have been nor will be given access to enter information into a budget planning worksheet. The campus principal or department supervisor is responsible for planning the budget. That person is the one who has access to plan the worksheet.

To get to the budget planning worksheet in FERP, from the FERP Home Page, in the search box:

- Type the word Allocate.
- When you do this, provided you have access to plan worksheets, you will see the link for ALLOCATE BUDGET OWNER ALLOCATIONS.



- Click on that link.
- Be sure the Fiscal Year shown at the top of the page is 2022. If it is not, then select 2022. (see pink arrow on screen-print below)
- Press the SEARCH button. (see orange arrow on screen-print below)

Allocate Budget Owner Allocation

**Budget Owner Allocation Search Criteria**

Budget Year: \* 2017 Status: |

Budget Owner: 730 - Budgetary Services Fund -Function-Object -Sub-Object-Organization-Program Intent-Local

Allocation: My Budget Lines?  Yes  No

Allocation Category: Filter

Allocation Group:

Allocation Subgroup:

**Search**

**Budget Owner Allocations**

Sort | Clear Sorted by: (default)

Allocation	Budget Owner	Status	Curr/Next Approver	Org Alltmnt	Avail Alltmnt	Adjustment In	Adjustment Out	Allocatable Alltmnt	Unallocated Amt	Curr Yr Adopted Bdgt	Curr Yr Amended Bdgt	Curr Yr Transactions	Prior Year Adopted Bdgt	Prior Year Amended Bdgt	Prior Yr Transactions
Org 730	730-Budgetary Services	Incomplete		9,600.00	9,600.00	0.00	0.00	9,600.00	9,600.00	9,600.00	9,600.00	2,768.19	9,600.00	9,600.00	7,219.41

record count: 1 of 1

**Edit View**

➤ Anything you have access to plan is shown.

Click on the first line you see to highlight it. Then be sure to **press the EDIT button**, NOT the View button.

You will now have access to the worksheet to plan your budget.

**Understanding the Parts of the Worksheet**

The screenshot shows the 'Maintain Budget Owner Allocation' web application. At the top, the 'Allocation/Owner' is 'Org 730/730 (Flat)', with a pink arrow pointing to the '(Flat)' part. Below this, the 'Allotment' section shows 'Allotment Amount: 9,600.00', with a purple arrow pointing to it. The 'Total Allocation Amount: 0.0' and 'Remainder Allocation Amount: 9600.0' are shown in tiny print, with blue arrows pointing to them. The main table has columns for 'Bdgt Acct', 'Description', 'Allocate PCT', 'Allocate Amt', and various budget metrics. A green arrow points to the 'Allocate PCT' column. A red oval highlights the vertical scrollbar on the right side of the table. At the bottom, there are buttons for 'Save Allocate', 'Reset', 'Submit For Approval', 'Print Worksheet', and 'Exit Worksheet', with red and yellow arrows pointing to 'Save Allocate' and 'Submit For Approval' respectively.

Bdgt Acct	Description	Allocate PCT	Allocate Amt	Details	Explanation	Curr Adopted Bdgt	Curr Amended Bdgt	Curr Yr Tran	Curr Yr Diff	Pr Adopted Bdgt	Pr Yr Amended Bdgt	Pr Yr Tran	Pr Yr Diff
199-41-6121-00-730-99-000	Supplemental/FLSA	0.00	0.00	Details		200.00	260.00	259.76	0.24	450.00	450.00	0.00	450.00
199-41-6125-00-730-99-000	Temporary Salaries	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6249-00-730-99-000	Contracted Maintenance & Rep	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6291-00-730-99-000	Consulting Services	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6299-00-730-99-000	Miscellaneous Contracted Serv	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6329-00-730-99-000	Reading Material	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6393-00-730-99-000	Furniture	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6394-00-730-99-000	Technology Supplies	0.00	0.00	Details		0.00	440.00	147.99	292.01	0.00	0.00	0.00	0.00
199-41-6396-00-730-99-000	Software & Licenses	0.00	0.00	Details		0.00	260.00	0.00	260.00	0.00	260.00	260.00	0.00
199-41-6397-00-730-99-000	In-District Printing	0.00	0.00	Details		1,005.00	505.00	0.00	505.00	1,005.00	1,005.00	0.00	1,005.00
199-41-6399-00-730-99-000	General Supplies	0.00	0.00	Details		6,250.00	4,618.00	1,693.45	2,924.55	6,000.00	5,630.00	4,409.35	1,220.65
199-41-6399-00-730-99-TR0	General Supplies	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6411-00-730-99-000	Travel	0.00	0.00	Details		1,495.00	1,465.00	528.99	936.01	1,495.00	1,495.00	209.49	1,285.51

For anyone with a variable or flat rate allocation—shown at the top of the page following “Allocation/Owner” in parentheses, you must plan the worksheet to the penny. In this case, Budget Owner 730 is budgeted based on a Flat allocation (see pink arrow). If you plan 1 penny over or 1 penny under, TEAMS will not allow you to submit your worksheet.

The allotment amount can be seen at the top of the page under the bar “Allotment” (see purple arrow). At the top third of the page you’ll see a column with “Original Allotment.” That shows the amount originally allocated for this worksheet. The next column shows “Avail Allotment” and the final column shows “Allocable Amount.” This is the amount you have available to plan.

Just above the big worksheet are 2 important items in tiny print. “Total Allocation Amount” and “Remainder Allocation Amount” (see blue arrows). These keep track of what you are planning in the worksheet whenever you make a change to the cells. In this case, since nothing has been planned, it shows an amount of \$0 planned and \$9600 left to plan for this worksheet. You’ll want to pay attention to these. For variable or flat rate allocations, if the remainder shows anything other than \$0, you will NOT be able to submit your worksheet.

The big worksheet looks similar to an Excel spreadsheet—it has rows and columns.

- Budgt Acct is the Budget Code where funds can be planned
- Description is the Account Description
- Allocate PCT can be used to allocate your worksheet by percentages. **It is best NOT to use this feature as it can sometimes cause issues with budgeting and rounding.** Instead use the Allocate Amt column next to it.
- Allocate Amt is the dollar amount you want to plan for that particular budget code. It can be planned to the penny using dollars and cents. **DO NOT USE DOLLAR SIGNS OR COMMAS** in this column or you will get an ERROR. (see green arrow)
- The next 3 columns “Details,” “Explanations,” and “Rsrv Pct” should not be used at this time.
- Curr Adopt Budgt shows the amount that has been adopted for that budget code in FY 2018.
- Curr Amend Bdgt shows the amended amount for that budget code in FY 2018.
- Curr Yr Tran shows the amount that’s been spent out of that budget code for FY 2018.
- Curr Yr Diff is the difference between the amended budget and the transactions.
- Pr Adopted Bdgt shows the amount that was adopted for that budget code for FY 2017.
- Pr Yr Amended Bdgt shows the amount that was amended for that budget code for FY 2017.
- Pr Yr Tran shows the amount that was spent in FY 2015 using that budget code.
- Pr Yr Diff shows the difference between the amended budget and transactions for FY 2017—essentially, what was left on the table for that budget code.

### Entering Data into the Worksheet

Go to the “Allocate Amt” column (see green arrow on screen-print on page N-3) to enter the dollar amount you want to plan for each budget code shown. If you don’t want to budget anything, leave the amount as 0.

Use the scroll bars (see red circle on screen-print on page N-3) to scroll up and down and left to right in the worksheet. Also, many worksheets have more than 1 page available to be planned. For these you will see numbers at the top of the worksheet. Click on the number to get to that page (see pink circle on screen print below). The worksheet below has 3 pages available. The maximum number of rows on a worksheet page is 25. In the case of this worksheet, page 1 contains rows 1 to 25 of 58 rows. Page 2 will have rows 26 to 50. Page 3 will have rows 51 to 58. You can move forward or backward by clicking on the page number.

Budget Year: 2016    wbk: Open    Allocation/Owner: Org 750/750 (Zero Based)    Status: Incomplete    Rev: Work In Progress

Budget Owner Allocation    Assigning Managers    Allotment Adjustment    Version History    Approval History

**Allotment**  
 Available Budget Percent: 100.0    Recurring: Recurring with Allocation  
 Allotment Amount: 0.00    Justification:   
 Characters remaining: 500 ( 500 max)

Original Allotment    Avail Allotment    Adjustment In    Adjustment Out    Allocatable Allotment

Total Allocation Amount: 0.0    Remainder Allocation Amount: 0.0  
 Result Page: 1 | 2 | 3    Results 1-25 of 58

Bdgt Acct	Description	Allocate PCT	Allocate Amt	Details	Explanation	Curr Adopted Bdgt	Curr Amended Bdgt	Curr Yr Tran	Curr Yr Diff	Pr Adopted Bdgt	Pr Yr Amended Bdgt	Pr Yr Tran	Pr Yr Diff
199-41-6118-00-750-99-ELC	Supplemental Salaries (TRS)	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6121-00-750-99-ELC	Supplemental/FLSA	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	592.61	484.29	108.32
199-41-6121-00-750-99-IA0	Supplemental/FLSA	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6125-00-750-99-ELC	Temporary Salaries-Election	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	560.00	560.00	0.00
199-41-6125-00-750-99-IA0	Temporary Salaries	0.00	0.00	Details		16,500.00	16,500.00	4,467.54	12,032.46	16,500.00	13,538.27	13,538.27	0.00
199-41-6138-00-750-99-ELC	Flex Benefits	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6138-00-750-99-IA0	Flex Benefits	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6141-00-750-99-ELC	Social Security	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	48.35	49.83	-1.48
199-41-6141-00-750-99-IA0	Social Security	0.00	0.00	Details		0.00	0.00	341.77	-341.77	0.00	1,035.68	1,035.68	0.00
199-41-6141-00-750-99-IRS	Social Security Penalty from IRS	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6142-00-750-99-ELC	HealthLife Insurance	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6142-00-750-99-IA0	HealthLife Insurance	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6143-00-750-99-ELC	Workers Compensation	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	17.40	19.32	-1.92

Distribute Based Prior Yr    Save Allocate    Reset    Submit For Approval    Print Worksheet    Exit Worksheet

There is a button “DISTRIBUTE BASED\_PRIOR\_YR” (see red arrow above). **The recommendation is NOT to use this button.** It does NOT distribute exactly as the prior year’s allocation (see pink boxes below). The system takes rounded percentages of the current year’s adopted budget amounts and calculates the amount to plan based on this. This will generally leave your worksheet either over or under planned.

The screenshot shows the 'Maintain Budget Owner Allocation' interface in Mozilla Firefox. The page title is 'Budget Year: 2016' and the status is 'Incomplete'. The interface includes a navigation menu, a toolbar with 'New' and 'Sign Out' buttons, and a main data entry area. Below the toolbar, there are tabs for 'Assigning Managers', 'Allotment Adjustment', 'Version History', and 'Approval History'. The main area displays an 'Allotment' summary with fields for 'Available Budget Percent' (100.0), 'Allotment Amount' (9,600.00), and 'Justification'. Below this is a table for 'Original Allotment' and 'Avail Allotment'. At the bottom, there is a table of budget items with columns for 'Bdgt Acct', 'Description', 'Allocate PCT', 'Allocate Amt', 'Details', 'Explanation', 'Curr Adopted Bdgt', 'Curr Amended Bdgt', 'Curr Yr Tran', 'Curr Yr Diff', 'Pr Adopted Bdgt', 'Pr Yr Amended Bdgt', 'Pr Yr Tran', and 'Pr Yr Diff'. Two columns, 'Allocate Amt' and 'Curr Adopted Bdgt', are highlighted with pink boxes. At the bottom of the interface, there are buttons for 'Save Allocate', 'Reset', 'Submit For Approval', 'Print Worksheet', and 'Exit Worksheet'.

Bdgt Acct	Description	Allocate PCT	Allocate Amt	Details	Explanation	Curr Adopted Bdgt	Curr Amended Bdgt	Curr Yr Tran	Curr Yr Diff	Pr Adopted Bdgt	Pr Yr Amended Bdgt	Pr Yr Tran	Pr Yr Diff
199-41-6121-00-730-99-000	Supplemental/FLSA	2.08	199.88	Details		200.00	260.00	259.76	0.24	450.00	450.00	0.00	450.00
199-41-6125-00-730-99-000	Temporary Salaries	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6249-00-730-99-000	Contracted Maintenance & Rep	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6291-00-730-99-000	Consulting Services	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6299-00-730-99-000	Miscellaneous Contracted Serv	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6329-00-730-99-000	Reading Material	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6393-00-730-99-000	Furniture	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6394-00-730-99-000	Technology Supplies	0.00	0.00	Details		0.00	440.00	147.99	292.01	0.00	0.00	0.00	0.00
199-41-6396-00-730-99-000	Software & Licenses	0.00	0.00	Details		0.00	260.00	0.00	260.00	0.00	260.00	260.00	0.00
199-41-6397-00-730-99-000	In-District Printing	10.47	1,005.12	Details		1,005.00	505.00	0.00	505.00	1,005.00	1,005.00	0.00	1,005.00
199-41-6399-00-730-99-000	General Supplies	65.10	6,249.60	Details		6,250.00	4,818.00	1,693.45	2,924.55	6,000.00	5,630.00	4,409.35	1,220.65
199-41-6399-00-730-99-TR0	General Supplies	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6411-00-730-99-000	Travel	15.57	1,494.72	Details		1,495.00	1,465.00	528.99	936.01	1,495.00	1,495.00	209.49	1,285.51

**Saving Data in the Worksheet**

Be sure to SAVE your worksheet so you don't lose your changes. To save the worksheet you press the "SAVE ALLOCATE" button on the bottom of the screen (see pink arrow on screen-print below).

Budget Year: 2016      wkbk: Open      Allocation/Owner: Org 730/730 (Flat)      Status: Incomplete      Rev: Work In Progress

Budget Owner Allocation    Assigning Managers    Allotment Adjustment    Version History    Approval History

**Allotment**

Available Budget Percent: 100.0      Recurring: Recurring with Allocation

Allotment Amount: 9,600.00      Justification:  Characters remaining: 500 ( 500 max)

Original Allotment      Avail Allotment      Adjustment In      Adjustment Out      Allocatable Allotment

9,600.00      9,600.00      0.00      0.00      9,600.00

Total Allocation Amount: 9600.0      Remainder Allocation Amount: 0.0

Result Page: 1 || Results 1-17 of 17

Bdgt Acct	Description	Allocate PCT	Allocate Amt	Details	Explanation	Curr Adopted Bdgt	Curr Amended Bdgt	Curr Yr Tran	Curr Yr Diff	Pr Adopted Bdgt	Pr Yr Amended Bdgt	Pr Yr Tran	Pr Yr Diff
199-41-6121-00-730-99-000	Supplemental/FLSA	2.08	200.00	<a href="#">Details</a>		200.00	260.00	259.76	0.24	450.00	450.00	0.00	450.00
199-41-6125-00-730-99-000	Temporary Salaries	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6249-00-730-99-000	Contracted Maintenance & Rep	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6291-00-730-99-000	Consulting Services	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6299-00-730-99-000	Miscellaneous Contracted Serv	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6329-00-730-99-000	Reading Material	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6393-00-730-99-000	Furniture	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6394-00-730-99-000	Technology Supplies	4.58	440.00	<a href="#">Details</a>		0.00	440.00	147.99	292.01	0.00	0.00	0.00	0.00
199-41-6396-00-730-99-000	Software & Licenses	2.71	260.00	<a href="#">Details</a>		0.00	260.00	0.00	260.00	0.00	260.00	260.00	0.00
199-41-6397-00-730-99-000	In-District Printing	2.08	200.00	<a href="#">Details</a>		1,005.00	505.00	0.00	505.00	1,005.00	1,005.00	0.00	1,005.00
199-41-6399-00-730-99-000	General Supplies	69.84	6,705.00	<a href="#">Details</a>		6,250.00	4,618.00	1,693.45	2,924.55	6,000.00	5,630.00	4,409.35	1,220.65
199-41-6399-00-730-99-TR0	General Supplies	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6411-00-730-99-000	Travel	15.57	1,495.00	<a href="#">Details</a>		1,495.00	1,465.00	528.99	936.01	1,495.00	1,495.00	209.49	1,285.51

Save Allocate    Reset    Submit For Approval    Print Worksheet    Exit Worksheet

**Exiting the Worksheet**

To exit the worksheet, press the “EXIT WORKSHEET” button at the bottom of the page (see green arrow above).



PRINTING WORKSHEETS AS ENTERED IN FERP

You may want to print a copy of the worksheet that you've planned. To do this, you must be in the worksheet itself. Follow the steps in the previous section to get into the worksheet. Once you are in the worksheet, to print a copy of what you've entered, press the "PRINT WORKSHEET" button on the bottom of the worksheet screen (see pink arrow below).

Bdgt Acct	Description	Allocate PCT	Allocate Amt	Details	Explanation	Curr Adopted Bdgt	Curr Amended Bdgt	Curr Yr Tran	Curr Yr Diff	Pr Adopted Bdgt	Pr Yr Amended Bdgt	Pr Yr Tran	Pr Yr Diff
199-41-6121-00-730-99-000	Supplemental/FLSA	2.08	200.00	<a href="#">Details</a>		200.00	260.00	259.76	0.24	450.00	450.00	0.00	450.00
199-41-6125-00-730-99-000	Temporary Salaries	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6249-00-730-99-000	Contracted Maintenance & Rep	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6291-00-730-99-000	Consulting Services	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6299-00-730-99-000	Miscellaneous Contracted Serv	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6329-00-730-99-000	Reading Material	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6393-00-730-99-000	Furniture	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6394-00-730-99-000	Technology Supplies	4.58	440.00	<a href="#">Details</a>		0.00	440.00	147.99	292.01	0.00	0.00	0.00	0.00
199-41-6396-00-730-99-000	Software & Licenses	2.71	260.00	<a href="#">Details</a>		0.00	260.00	0.00	260.00	0.00	260.00	260.00	0.00
199-41-6397-00-730-99-000	In-District Printing	2.08	200.00	<a href="#">Details</a>		1,005.00	505.00	0.00	505.00	1,005.00	1,005.00	0.00	1,005.00
199-41-6399-00-730-99-000	General Supplies	69.84	6,705.00	<a href="#">Details</a>		6,250.00	4,618.00	1,693.45	2,924.55	6,000.00	5,630.00	4,409.35	1,220.65
199-41-6399-00-730-99-TR0	General Supplies	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6411-00-730-99-000	Travel	15.57	1,495.00	<a href="#">Details</a>		1,495.00	1,465.00	528.99	936.01	1,495.00	1,495.00	209.49	1,285.51

Once you do this, another box will open with 2 links. Clicking on one link will allow you to open the report as an Excel file (see orange arrow on screen-print below). Clicking on the other link will allow you to open the report as an Adobe PDF file (see green arrow on screen print below).

Budget Year: 2016      wkbk: Open      Allocation/Owner: Org 730/730 (Flat)      Status: Incomplete      Rev: Work In Progress

Available Budget Percent: 100.0      Recurring: Recurring with Allocation

Allotment Amount: 9,600.00      Justification:       Characters remaining: 500 ( 500 max)

Total Allocation Amount: 9600.0      Remainder Allocation Amount: 0.0

Result Page: 1 || Results 1-17 of 17

Bdgt Acct	Description	Allocate PCT	Avail Bdg	Allot per unit	Students	Orig Allotment	Adj In	Adj Out	Total Allotment	Total Allocated	Avail Allotment Status
199-41-6121-00-730-99-000	Supplemental/FLSA	2.08		200.00		9,600.00			9,600.00	9,600.00	Incomplete
199-41-6125-00-730-99-000	Temporary Salaries	0.00									
199-41-6249-00-730-99-000	Contracted Maintenance & Rep	0.00									
199-41-6291-00-730-99-000	Consulting Services	0.00	0.00								
199-41-6299-00-730-99-000	Miscellaneous Contracted Serv	0.00	0.00								
199-41-6329-00-730-99-000	Reading Material	0.00	0.00								
199-41-6393-00-730-99-000	Furniture	0.00	0.00								
199-41-6394-00-730-99-000	Technology Supplies	4.58	440.00					147.99	292.01		
199-41-6396-00-730-99-000	Software & Licenses	2.71	260.00						260.00	260.00	
199-41-6397-00-730-99-000	In-District Printing	2.08	200.00						505.00	1,005.00	
199-41-6399-00-730-99-000	General Supplies	69.84	6,705.00					1,693.45	2,924.55	6,000.00	4,409.35
199-41-6399-00-730-99-TR0	General Supplies	0.00	0.00						0.00	0.00	0.00
199-41-6411-00-730-99-000	Travel	15.57	1,495.00					528.99	936.01	1,495.00	209.49

**WARNINGS:**

- ✓ If you want to Print your worksheet, you MUST do so PRIOR to submitting the worksheet for approval!
- ✓ The printed report will NOT look exactly like the worksheet nor will it have all the same information (see screen-print below for copy of PDF file).

Allocation: Org 730  
 Alloc Cat: ALL  
 Alloc Grp: ALL  
 Alloc Sub Grp: ALL

Budget Owner Allocations by Allocation - Detail  
 Budget Year: 2016      Workbook: Open      Budget Owner: 730  
 Bdtg Owner Grp: Central Orgs  
 Print Date/Time: 03/11/2015 12:15 pm

Allocation/Owner (Type)	Avail Bdg PCT	Allot per unit	Students	Orig Allotment	Adj In	Adj Out	Total Allotment	Total Allocated	Avail Allotment Status
Org 730 / 730 Budgetary Services (Flat)	100.00	14,600.00		9,600.00			9,600.00	9,600.00	9,600.00 Incomplete

Bdgt Acct	Description	Aloc PCT	Allocate Amt	Explanation	Curr Adopted Bdg	Curr Amended Bdg	Curr Yr Tran	Curr Yr Diff
199-41-6121-00-730-99-000	Supplemental/FLSA	2.08	200.00	Supplemental/FLSA	200.00	260.00	259.76	0.24

SUBMITTING WORKSHEETS FOR APPROVAL IN FERP

Entering information into a worksheet is the first step in getting a budget for the next fiscal year. Once the data has been entered on the worksheet and you are comfortable with it, **you must SUBMIT the worksheet for approval.**

The screenshot displays the 'Maintain Budget Owner Allocation' web application. The top navigation bar includes 'Home', 'Budget Planning', 'Budget', and 'Help'. The main header shows 'Budget Year: 2016', 'wkbk: Open', 'Allocation/Owner: Org 730/730 (Flat)', 'Status: Incomplete', and 'Rev: Work In Progress'. Below this, there are tabs for 'Budget Owner Allocation', 'Assigning Managers', 'Allotment Adjustment', 'Version History', and 'Approval History'. The 'Allotment' section shows 'Available Budget Percent: 100.0', 'Recurring: Recurring with Allocation', and 'Allotment Amount: 9,600.00'. A table below this section shows 'Original Allotment' and 'Avail Allotment' both at 9,600.00, with 'Adjustment In' and 'Adjustment Out' at 0.00, resulting in an 'Allocatable Allotment' of 9,600.00. The 'Total Allocation Amount' is 9600.0 and the 'Remainder Allocation Amount' is 0.0. The main table lists budget accounts with columns for 'Bdgt Acct', 'Description', 'Allocate PCT', 'Allocate Amt', 'Details', 'Explanation', 'Curr Adopted Bdgt', 'Curr Amended Bdgt', 'Curr Yr Tran', 'Curr Yr Diff', 'Pr Adopted Bdgt', 'Pr Yr Amended Bdgt', 'Pr Yr Tran', and 'Pr Yr Diff'. At the bottom, there are buttons for 'Save Allocate', 'Reset', 'Submit For Approval' (highlighted with a pink arrow), 'Print Worksheet', and 'Exit Worksheet'.

Bdgt Acct	Description	Allocate PCT	Allocate Amt	Details	Explanation	Curr Adopted Bdgt	Curr Amended Bdgt	Curr Yr Tran	Curr Yr Diff	Pr Adopted Bdgt	Pr Yr Amended Bdgt	Pr Yr Tran	Pr Yr Diff
199-41-6121-00-730-99-000	Supplemental/FLSA	2.08	200.00	Details		200.00	260.00	259.76	0.24	450.00	450.00	0.00	450.00
199-41-6125-00-730-99-000	Temporary Salaries	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6249-00-730-99-000	Contracted Maintenance & Rep	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6291-00-730-99-000	Consulting Services	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6299-00-730-99-000	Miscellaneous Contracted Serv	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6329-00-730-99-000	Reading Material	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6393-00-730-99-000	Furniture	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6394-00-730-99-000	Technology Supplies	4.58	440.00	Details		0.00	440.00	147.99	292.01	0.00	0.00	0.00	0.00
199-41-6396-00-730-99-000	Software & Licenses	2.71	260.00	Details		0.00	260.00	0.00	260.00	0.00	260.00	260.00	0.00
199-41-6397-00-730-99-000	In-District Printing	2.08	200.00	Details		1,005.00	505.00	0.00	505.00	1,005.00	1,005.00	0.00	1,005.00
199-41-6399-00-730-99-000	General Supplies	69.84	6,705.00	Details		6,250.00	4,618.00	1,693.45	2,924.55	6,000.00	5,630.00	4,409.35	1,220.65
199-41-6399-00-730-99-TR0	General Supplies	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6411-00-730-99-000	Travel	15.57	1,495.00	Details		1,495.00	1,465.00	528.99	936.01	1,495.00	1,495.00	209.49	1,285.51

To submit the worksheet for approval, go into the worksheet. At the bottom of the worksheet is a button “SUBMIT FOR APPROVAL” (see pink arrow on screen-print above). Press this button. Another box will pop up asking if you’re sure you want to submit the allocation. Choose YES and, if you have allocated your worksheet correctly (the Remainder Allocation Amount is 0 for Flat and Variable Allocations), your worksheet will now have its status changed from “Incomplete” to “Approval in Progress” and will go the first approver’s approval queue.

**WARNING**

- If you have a Flat or Variable Allocation and you have UNDERPLANNED your worksheet (did not plan the full amount), after you press the “Submit for Approval” button and “Yes” button, you will get an error message in small red font toward the top of your worksheet (see pink arrow below) letting you know how much has not been planned.
- To fix this, allocate the amount that remains to one or more budget codes shown in your worksheet, SAVE the worksheet, then SUBMIT FOR APPROVAL again.
- Once a worksheet has been submitted for approval, NO CHANGES CAN BE MADE UNLESS AN APPROVER DENIES IT.

Budget Year: 2016      wkbk: Open      Allocation/Owner: Org 730/730 (Flat)      Status: Incomplete      Rev: Work In Progress

**There is un-allocated allotment 1.0**

Budget Owner Allocation    Assigning Managers    Allotment Adjustment    Version History    Approval History

**Allotment**  
 Available Budget Percent: 100.0    Recurring: Recurring with Allocation  
 Allotment Amount: 9,600.00    Justification:   
 Characters remaining: 500 ( 500 max)

Original Allotment	Avail Allotment	Adjustment In	Adjustment Out	Allocatable Allotment
9,600.00	9,600.00	0.00	0.00	9,600.00

Total Allocation Amount:    Remainder Allocation Amount:

Result Page:

BdgAcct	Description	Allocate PCT	Allocate Amt	Details	Explanation	Curr Adopted Bdg	Curr Amended Bdg	Curr Yr Tran	Curr Yr Diff	Pr Adopted Bdg	Pr Yr Amended Bdg	Pr Yr Tran	Pr Yr Diff
199-41-6121-00-730-99-000	Supplemental/FLSA	2.07	199.00	<a href="#">Details</a>		200.00	260.00	259.76	0.24	450.00	450.00	0.00	450.00
199-41-6125-00-730-99-000	Temporary Salaries	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6249-00-730-99-000	Contracted Maintenance & Rep	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6291-00-730-99-000	Consulting Services	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6299-00-730-99-000	Miscellaneous Contracted Serv	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6329-00-730-99-000	Reading Material	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6393-00-730-99-000	Furniture	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6394-00-730-99-000	Technology Supplies	4.58	440.00	<a href="#">Details</a>		0.00	440.00	147.99	292.01	0.00	0.00	0.00	0.00
199-41-6396-00-730-99-000	Software & Licenses	2.71	260.00	<a href="#">Details</a>		0.00	260.00	0.00	260.00	0.00	260.00	260.00	0.00
199-41-6397-00-730-99-000	In-District Printing	2.08	200.00	<a href="#">Details</a>		1,005.00	505.00	0.00	505.00	1,005.00	1,005.00	0.00	1,005.00
199-41-6399-00-730-99-000	General Supplies	69.84	6,705.00	<a href="#">Details</a>		6,250.00	4,618.00	1,693.45	2,924.55	6,000.00	5,630.00	4,409.35	1,220.65
199-41-6399-00-730-99-TR0	General Supplies	0.00	0.00	<a href="#">Details</a>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6411-00-730-99-000	Travel	15.57	1,495.00	<a href="#">Details</a>		1,495.00	1,465.00	528.99	936.01	1,495.00	1,495.00	209.49	1,285.51

[Save Allocate](#)    [Reset](#)    [Submit For Approval](#)    [Print Worksheet](#)

**Successfully Submitting Worksheet for Approval**

If your worksheet has been successfully submitted for approval, you will see a message in small blue font indicating that “budget owner allocation submitted for approval” (see orange circle on screen-print below) and your worksheet status will be changed from “Incomplete” to “Approval in Progress” (see pink arrow on screen print below).

You can now Exit from the worksheet by pressing the “EXIT WORKSHEET” button (see green arrow on screen-print below).

Budget Year: 2010    Allocation/Owner: Org 730/730 (Flat)    Status: Approval in Progress    Rev: Work In Progress

budget owner allocation submitted for approval

**Allotment**  
 Available Budget Percent: 100.0    Recurring: Recurring with Allocation  
 Allotment Amount: 9,600.00    Justification:   
 Characters remaining: 500 ( 500 max)

Original Allotment	Avail Allotment	Adjustment In	Adjustment Out	Allocatable Allotment
9,600.00	9,600.00	0.00	0.00	9,600.00

Total Allocation Amount: 9600.0    Remainder Allocation Amount: 0.0  
 Result Page: 1 || Results 1-17 of 17

Bdgt Acct	Description	Allocate PCT	Allocate Amt	Details	Explanation	Rsrv PCT	Curr Adopted Bdgt	Curr Amended Bdgt	Curr Yr Tran	Curr Yr Diff	Pr Adopted Bdgt	Pr Yr Amended Bdgt	Pr Yr Tran	Pr Yr Diff
199-41-6121-00-730-99-000	Supplemental/FLSA	2.08	200.00				200.00	260.00	259.76	0.24	450.00	450.00	0.00	450.00
199-41-6125-00-730-99-000	Temporary Salaries	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6249-00-730-99-000	Contracted Maintenance & Rep	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6291-00-730-99-000	Consulting Services	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6299-00-730-99-000	Miscellaneous Contracted Serv	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6329-00-730-99-000	Reading Material	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6393-00-730-99-000	Furniture	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6394-00-730-99-000	Technology Supplies	4.58	440.00				0.00	440.00	147.99	292.01	0.00	0.00	0.00	0.00
199-41-6396-00-730-99-000	Software & Licenses	2.71	260.00				0.00	260.00	0.00	260.00	0.00	260.00	260.00	0.00
199-41-6397-00-730-99-000	In-District Printing	2.08	200.00				1,005.00	505.00	0.00	505.00	1,005.00	1,005.00	0.00	1,005.00
199-41-6399-00-730-99-000	General Supplies	69.84	6,705.00				6,250.00	4,618.00	1,693.45	2,924.55	6,000.00	5,630.00	4,409.35	1,220.65
199-41-6399-00-730-99-TR0	General Supplies	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6411-00-730-99-000	Travel	15.57	1,495.00				1,495.00	1,465.00	528.99	936.01	1,495.00	1,495.00	209.49	1,285.51

Print Worksheet    Exit Worksheet

## APPROVING WORKSHEETS IN FERP

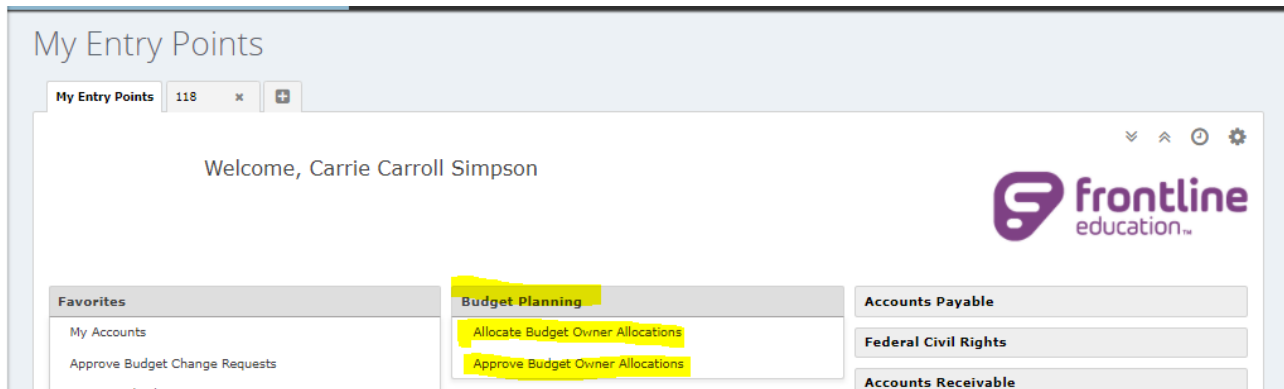
### Who Must Approve??

In TEAMS, if you are able to plan a budget worksheet, you must also be the first to approve the worksheet. So, **after you submit the worksheet for approval YOU NEED TO GO IN AND APPROVE THE WORKSHEET.**

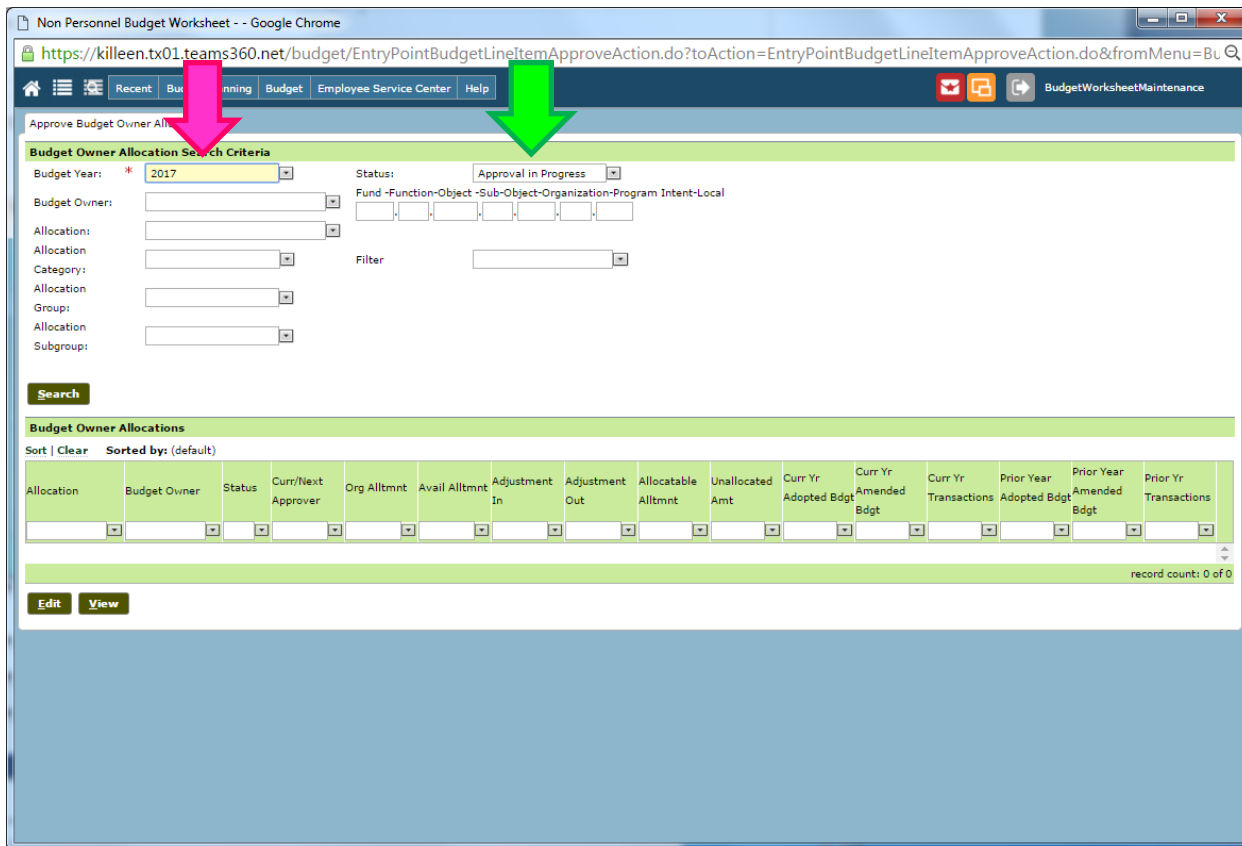
### Getting to the Worksheets to Approve Them

To get to the budget planning worksheets in FERP to approve them, from the FERP Home Page, in the search box:

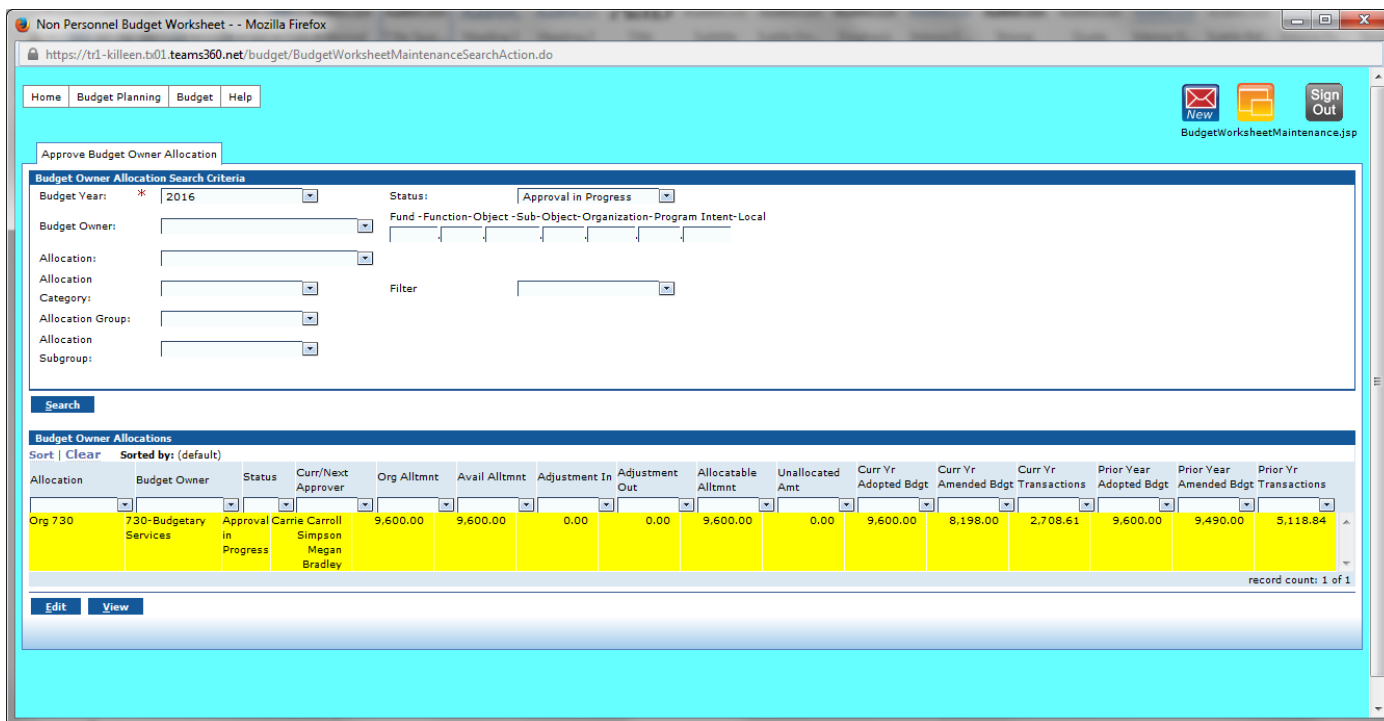
- Type the word Allocate
- When you do this, provided you have access to plan worksheets, you will see the link for APPROVE BUDGET OWNER ALLOCATIONS.



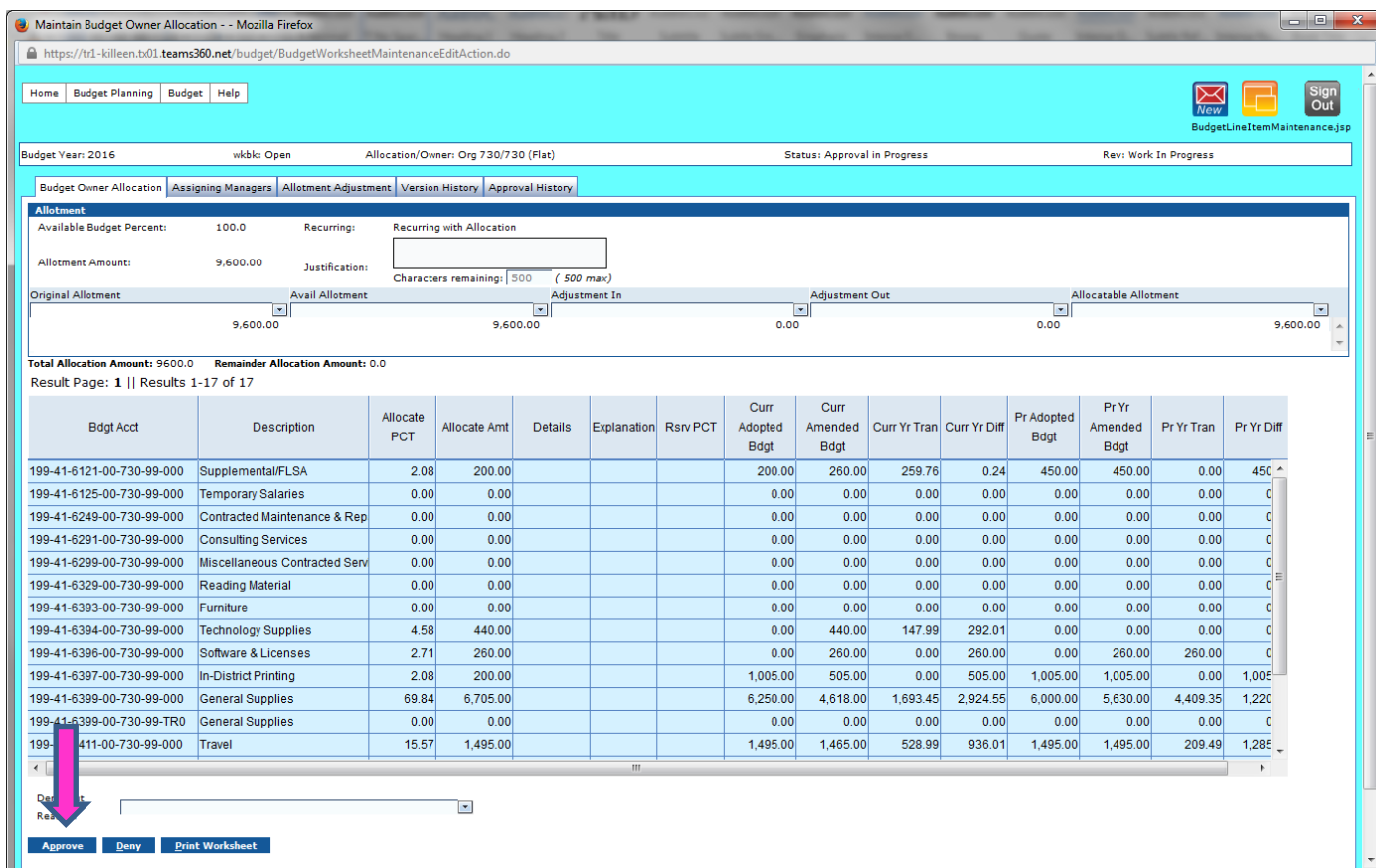
- Click on that link. It should take you to a screen that looks like the screen-print below.



- Be sure the Fiscal Year shown at the top of the page is 2019. If it is not, then select 2019. (see pink arrow above)
- Be sure the Status is shown as “Approval in Progress” (see green arrow above)
- Press the SEARCH button.
- Anything you have access to APPROVE is shown.



- Click on the first line you see to highlight it. **Then be sure to press the EDIT button, NOT the View button.**
- You will now have access to the worksheet to approve.
- To approve the worksheet, press the “APPROVE” button (see pink arrow on screen-print below).





Approvers cannot make any changes to worksheets. Once a worksheet has been submitted, the only options for approvers are Approve or Deny.

**WARNING ON PRESSING DENY**

If you deny a worksheet because something needs to be changed, **PLEASE SEND AN E-MAIL TO DL – BUDGETARY SERVICES** letting us know. Once a worksheet is Denied, FERP does NOT have the worksheet go back to the Budget Owner. The worksheet will have a status of DENIED and the allocation will NOT be budgeted!

**REQUESTING CHANGE IN ALLOCATION**

For Fiscal Year 2022, all requests for one-time or permanent increases to budgets, including adding or upgrading personnel, were done prior to the budgets being release. It is currently too late to request any budget increases.

# PART IV

## Section S

### Miscellaneous

### Budget Code Hints and Helps

**BUDGET CODE HINTS AND HELPS****General Guidelines for Moving Funds**

1. When doing a Budget Change Request (BCR), the fund numbers **MUST** be the same (i.e., 199 to 199, 165 to 165, 177 to 177, 211 to 211). In general, the Budget Owner for all codes should also be the same. FERP and the Budget Department do not allow BCRs to be done using budget codes with different fund numbers (i.e., 199 to 211, 211 to 166, 165 to 166, etc.). FERP will automatically deny any BCR where more than one fund is being used. If you send a hard copy BCR with different funds, the Budget Department will return the form to you unprocessed.
2. When doing a BCR for grants, only grant funds can be used.
  - a. At Risk Grants (fund 166)—Only codes ending in AR0 can be used to move funds to or from codes ending with AR0
  - b. Bilingual Grants (fund 165)—Only codes ending in BI0 can be used to move funds to or from codes ending with BI0. Codes ending in ES0 **CANNOT** be moved to or from codes ending in BI0.
  - c. ELL Grants (fund 165)—Only codes ending in ES0 can be used to move funds to or from codes ending with ES0. Codes ending in BI0 **CANNOT** be moved to or from codes ending in ES0.
  - d. Title I Parenting (fund 211)—Only codes ending in PAR can be used to move funds to or from codes ending in PAR in Title I. Title I Regular grant funds **CANNOT** be moved to or from Title I Parenting grant funds.
  - e. Title I Regular (fund 211)—Codes not ending in PAR are Title I Regular grant funds. Title I Regular grant funds **CANNOT** be moved to or from Title I Parenting grant funds.
3. To move funds into a 6411 object travel code in FERP requires you to move funds from another budget code with object 6411. FERP will automatically deny any BCR done with 6411 in the Increase line unless there are only other 6411 budget codes in the Decrease lines as well.
4. To move funds into a 6411 code from a non-6411 code requires a Hard Copy BCR form be completed. This form is found on the Budgetary Services Department website under the “FORMS-GENERAL” link. Complete the form and have it signed by your principal/organization manager, and your organization manager’s CAAG member. Once the form has been signed, send it to Budgetary Services (it can be scanned and sent via email) so the BCR can be entered for you.
5. The table on the next few pages contains a listing of most of the Budget Owners in FERP. Every expenditure budget code has a Budget Owner associated with it. To know if funds can or can’t be moved or if campuses can or cannot use budget codes with certain Budget Owners, please refer to the table that follows.

Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
001	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
002	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
003	NO	YES	Campus into/out of codes with same owner	YES	Campus into/out of any codes they control	YES
004	NO	YES	Campus into/out of codes with same owner	YES	Campus into/out of any codes they control	YES
006	NO	YES	Campus into/out of codes with same owner	YES	Campus into/out of any codes they control	YES
007	NO	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
008	NO	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
009	NO	YES	Campus into/out of codes with same owner	YES	Campus into/out of any codes they control	YES
013	NO	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
022	NO	YES	Campus into/out of codes with same owner	YES	Campus into/out of any codes they control	YES
034	NO	YES	Fine Arts, CTE, Secondary Director - for Beyond District travel - Only to other codes with same Budget Owner	YES	Fine Arts, CTE, Secondary Director	NO
043	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
044	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
046	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
048	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
049	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
050	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
051	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
052	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
053	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
054	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
055	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
100	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
105	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES

Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
108	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
109	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
115	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
116	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
119	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
120	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
121	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
122	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
123	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
124	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
125	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
126	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
127	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
128	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
129	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
130	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
131	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
132	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
133	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
135	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
136	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
137	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
138	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
139	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
140	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES

Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
141	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
142	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
143	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
144	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
145	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
701	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
702	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
703	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
704	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
721	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
724	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
725	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
726	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
727	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
728	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
729	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
730	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
731	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO

Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
732	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
733	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
734	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
735	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
736	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
737	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
738	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
739	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
740	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
741	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
742	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
743	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
744	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
745	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
746	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
747	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
748	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO



Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
749	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
750	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
866	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
867	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
872	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
873	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
906	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
910	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
914	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
916	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
920	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
923	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
926	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
931	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
932	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
933	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
934	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO

Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
935	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
936	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
937	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
938	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
939	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
940	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
941	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
943	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
946	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
947	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
948	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
949	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
950	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
952	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
953	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
956	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
957	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO

Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
958	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
959	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
960	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
961	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
962	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
990	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Student Services from codes with same budget owner	NO
003Local	NO	YES	Campus into/out of codes with same owner	YES	Campus into/out of codes with same owner	NO
006-Local	NO	YES	Campus into/out of codes with same owner	YES	Campus into/out of codes with same owner	NO
6315MA	NO	YES	Custodial Svcs into/out of codes with same owner	YES	Custodial Svcs into/out of codes with same owner	NO
699-165	NO	YES	Summer School Campuses into/out of codes with same budget owner	YES	Summer School Campuses into/out of codes with same budget owner	NO
699-166	NO	YES	Summer School Campuses into/out of codes with same budget owner	YES	Summer School Campuses into/out of codes with same budget owner	NO
699-199	NO	YES	Summer School Campuses into/out of codes with same budget owner	YES	Summer School Campuses into/out of codes with same budget owner	NO
699-SpEd	NO	YES	Special Education	YES	Special Education	NO
936Athleti	NO	YES	Facilities/Maintenance into/out of codes with same budget owner	YES	Facilities/Maintenance into/out of codes with same budget owner	NO
AccelInstr	NO	YES	Assistant Superintendent into/out of codes with same budget owner	YES	Assistant Superintendent into/out of codes with same budget owner	NO
Art-HS	NO	YES	Campuses into/out of other Art FA codes EXCEPT 11-6411	YES	Campuses into/out of other Art FA codes EXCEPT 11-6411	YES
Art-MS	NO	YES	Campuses into/out of other Art FA codes EXCEPT 11-6411	YES	Campuses into/out of other Art FA codes EXCEPT 11-6411	YES
Aud-917	NO	YES	Fine Arts into/out of codes with same budget owner	YES	Fine Arts into/out of codes with same budget owner	NO
AVID	NO	YES	Campuses/Secondary Curriculum into/out of	YES	Campuses/Secondary Curriculum into/out of	YES

Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
			codes with same budget owner		codes with same budget owner	
Band-HS	NO	YES	Campus into/out of any Band-HS codes	YES	Campus into/out of any Band-HS codes	YES
Band-MS	NO	YES	Campus into/out of any Band-HS codes	YES	Campus into/out of any Band-HS codes	YES
BenefitPos	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
Benefits	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
Cable	NO	YES	Telecommunications into/out of codes with budget owner Cable or Telephone	YES	Telecommunications into/out of codes with budget owner Cable or Telephone	NO
Choir-HS	NO	YES	Campus into/out of any Choir-HS code.	YES	Campus into/out of any Choir-HS code	YES
Choir-MS	NO	YES	Campus into/out of any Choir-HS code	YES	Campus into/out of any Choir-HS code	YES
CollgBoard	NO	NO	None	YES	Campuses	YES
CollgNight	NO	NO	None	YES	Campuses	YES
Copier	NO	YES	Purchasing into/out of codes with same budget owner	YES	Purchasing into/out of codes with same budget owner	NO
CSR	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
Detention	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
Diplomas	NO	NO	None	YES	Campuses	YES
Drill-HS	NO	YES	Campus into/out of any Drill –HS code.	YES	Campus into/out of any Drill –HS code.	YES
DrugTest	NO	YES	Auxiliary into/out of codes with same budget owner	YES	Auxiliary into/out of codes with same budget owner	NO
Dyslexia	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
Electr_240	NO	YES	Energy Management to other fund 240 Utility Codes	YES	Energy Management to other fund 240 Utility Codes	NO
Electric	NO	YES	Energy Management to other Utility Codes not fund 240	YES	Energy Management to other Utility Codes not fund 240	NO
Elevator	NO	YES	Facilities/Maintenance into/out of codes with same budget owner	YES	Facilities/Maintenance into/out of codes with same budget owner	NO
EqpRprDrum	NO	NO	Fine Arts to other Eqp Repair codes	YES	Fine Arts to other Eqp Repair codes	NO
EqRprBand	NO	NO	Fine Arts to other Eqp Repair codes	YES	Fine Arts to other Eqp Repair codes	NO
EqRprStr	NO	NO	Fine Arts to other Eqp Repair codes	YES	Fine Arts to other Eqp Repair codes	NO
ERate	NO	YES	Networking into/out of codes with same budget owner	YES	Networking into/out of codes with same budget owner	NO

Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
<b>FA_Equip</b>	NO	YES	Fine Arts into/out of codes with same budget owner	YES	Fine Arts into/out of codes with same budget owner	NO
Facil Usag	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	YES
<b>Final_BA</b>	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
<b>FlexGain</b>	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
Focus001	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
Focus002	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
Focus007	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
Focus008	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
<b>Food_Camp</b>	NO	YES	Campuses—To other Food_Camp codes. (To move to the correct function.)	YES	Campuses—To other Food_Camp codes. (To move to the correct function.)	YES
<b>Food_Cent</b>	NO	YES	Orgs—To other Food_Cent codes. (To move to the correct function.)	YES	Orgs—To other Food_Cent codes. (To move to the correct function.)	YES
<b>Fuel</b>	NO	YES	Transportation into other codes for org 866	YES	Transportation into other codes for org 866	NO
<b>Fund 195</b>	NO	YES	Budgetary Services for self-insurance replacement	YES	Budgetary Services	NO
<b>Gas_240</b>	NO	YES	Energy Management to other Utility Codes fund 240	YES	Energy Management to other Utility Codes fund 240	NO
<b>Graduation</b>	NO	NO	None	YES	Campuses	YES
Guard-HS	NO	YES	Campus into/out of any Guard-HS codes.	YES	Campus into/out of any Guard-HS codes	YES
Gym	NO	YES	Facilities/Maintenance into/out of codes with same budget owner	YES	Facilities/Maintenance into/out of codes with same budget owner	NO
<b>IDSupply</b>	NO	NO	None	YES	Campuses	YES
<b>LibrGate</b>	NO	NO	None	YES	Campuses	YES
<b>MA-936</b>	NO	YES	Facilities/Maintenance into/out of codes with same budget owner	YES	Facilities/Maintenance into/out of codes with same budget owner	NO
<b>MassNotify</b>	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
<b>MathCenter</b>	NO	YES	Secondary Curriculum into/out of codes with same budget owner	YES	Secondary Curriculum into/out of codes with same budget owner	NO
Meals-CFA	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	YES
MYP	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
<b>Networking</b>	NO	YES	Equipment Repair/Telecommunications	YES	Equipment Repair/Telecommunications	NO

Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
			into/out of codes with same budget owner		into/out of codes with same budget owner	
<b>Phone</b>	NO	YES	Telecommunications into/out of codes with budget owner Cable or Telephone	YES	Telecommunications into/out of codes with budget owner Cable or Telephone	NO
<b>PianoTune</b>	NO	YES	Fine Arts into/out of codes with same budget owner	YES	Fine Arts into/out of codes with same budget owner	NO
<b>PosContin</b>	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
PYP	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
<b>SA-933</b>	NO	YES	School Safety into/out of codes with same budget owner for camera maintenance	YES	School Safety into/out of codes with same budget owner for camera maintenance	NO
SafetyGrt	NO	YES	School Safety & Campuses into/out of codes with same budget owner	YES	School Safety & Campuses into/out of codes with same budget owner	YES
<b>SafetySupp</b>	NO	YES	School Safety into/out of codes with same budget owner	YES	School Safety into/out of codes with same budget owner	NO
<b>Salary</b>	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
<b>SalaryPost</b>	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
SCI Olympi	NO	MAYBE	Funds are only to be used for supplies or books for the Science Olympiad with budget owner "SCI Olympi"	MAYBE	Funds are only to be used for supplies or books for the Science Olympiad with budget owner "SCI Olympi"	YES
<b>SciOlyStip</b>	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
Steel Drum	NO	YES	Campus into/out of any Steel Drum owner code.	YES	Campus into/out of any Steel Drum owner code.	YES
<b>Stipend</b>	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
<b>StipenPost</b>	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
<b>Stipen-Var</b>	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
Strings-HS	NO	YES	Campus into/out of any Strings-HS code.	YES	Campus into/out of any Strings-HS code.	YES
Strings-MS	NO	YES	Campus into/out of any Strings-MS code.	YES	Campus into/out of any Strings-MS code.	YES
<b>StudentWrk</b>	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
Sub	NO	YES	Campuses can move ONLY from 6116/6122 code to other codes with budget owner Sub 6116/6122. Object 6112 codes (SO 00) cannot be moved from, only into unless from other 6112 codes	YES	Campuses can move ONLY from 6116/6122 code to other codes with budget owner Sub 6116/6122. Object 6112 codes (SO 00) cannot be moved from, only into unless from other 6112 codes	YES
<b>SubsidCher</b>	NO	YES	Fine Arts into/out of codes with same budget owner	YES	Fine Arts into/out of codes with same budget owner	NO



Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
SubsidDanc	NO	YES	Fine Arts into/out of codes with same budget owner	YES	Fine Arts into/out of codes with same budget owner	NO
SubsidGuar	NO	YES	Fine Arts into/out of codes with same budget owner	YES	Fine Arts into/out of codes with same budget owner	NO
TA-ATM	NO	YES	Telecommunications into/out of codes with same budget owner	YES	Telecommunications into/out of codes with same budget owner	NO
TA-CAO	NO	YES	Assistant Superintendent into/out of codes with same budget owner	YES	Assistant Superintendent into/out of codes with same budget owner	NO
TA-CTO	NO	YES	Networking/Information Systems into/out of codes with same budget owner	YES	Networking/Information Systems into/out of codes with same budget owner	NO
TA-Safety	NO	YES	School Safety into/out of codes with same budget owner	YES	School Safety into/out of codes with same budget owner	NO
Theater-HS	NO	YES	Campus into/out of any Theater-HS code.	YES	Campus into/out of any Theater-HS code.	YES
Theater-MS	NO	YES	Campus into/out of any Theater-MS code.	YES	Campus into/out of any Theater-MS code.	YES
TIP	NO	YES	Secondary Curriculum into/out of codes with same budget owner	YES	Secondary Curriculum into/out of codes with same budget owner	NO
TRS	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
UIL MS	NO	POSSIBLY	Funds are only to be used for supplies or books for the KISD MS UIL Competition with budget owner "UIL MS"	POSSIBLY	Funds are only to be used for supplies or books for the KISD MS UIL Competition with budget owner "UIL MS"	YES
UIL_Stipen	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
UILFees	NO	NO	None	YES	Campuses	YES
Unemploy	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
UnifBand	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
UnifCheer	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
UnifChoir	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
UnifDance	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
UnifString	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
Vacancies	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
VacancyFac	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
Vehicles	NO	NO	Transportation to use ONLY to purchase vehicles/capitalized parts	YES	Transportation to use ONLY to purchase vehicles/capitalized parts	NO
Water	NO	YES	Energy Management to other Utility Codes not fund 240	YES	Energy Management to other Utility Codes not fund 240	NO

<b>Budget Owner Code</b>	<b>Is this a Campus Control Code Purposes in Column D?</b>	<b>Can BCRs be Done OUT of These</b>	<b>If Yes, Who can Do BCR OUT and What Circumstance</b>	<b>Can BCRs be done INTO These Codes</b>	<b>If Yes, Who can Do BCR IN</b>	<b>Can Campus Use Funds with this Budget Owner?</b>
Water_240	NO	YES	Energy Management to other Utility Codes fund 240	YES	Energy Management to other Utility Codes fund 240	NO



# PART V

## Section T

### Glossary of Terms

## GLOSSARY OF TERMS

**ACCRUE** - To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recoding of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

**ACCRUED INTEREST** - Interest accumulated between interest dates but not yet due.

**APPROPRIATION** - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

**APPROPRIATION ACCOUNT** - A budgetary account set up to record spending authorizations for specific purposes. The account is credited with original appropriations and any supplemental appropriations and is charged with expenditures and encumbrances.

**BALANCE SHEET** - A financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP (Generally Accepted Accounting Principles).

**BOARD OF EDUCATION, PUBLIC** - The elected or appointed body that has been created according to State law and vested with the responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

**BOND** - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

**BONDED DEBT** - The portion of indebtedness represented by outstanding bonds. Sometimes called "Funded Debt."

**BONDS AUTHORIZED AND UNISSUED** - Bonds that have been legally authorized but not issued and which can be issued and sold without further authorization.

**BONDS ISSUED** - Bonds sold.

**BONDS PAYABLE** - The face value of bonds issued and unpaid.

**BUDGET** - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriations, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years actual revenues and expenditures and other data used in making the estimates.

**BUDGETARY CONTROL** - The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

**BUILDINGS**- A fixed asset account, which reflects the acquisition value of permanent structures used to house persons and property, owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition.

**CAPITAL BUDGET** - A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget.

**CAPITAL OUTLAY** - Expenditures which result in the acquisition of an addition to fixed assets.

**CAPITAL PROGRAM** - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specified the full resources estimated to be available to finance the projected expenditures.

**CLASSIFICATION, FUNCTION** - As applied to expenditures, this term has reference to the purpose of a transaction: for example, instruction, school administration, guidance & counseling, health services etc.

**CLASSIFICATION, OBJECT** - As applied to expenditures, this term has reference to the nature of a transaction or service received; for example, payroll costs, purchased and contracted services, supplies and materials etc.

**CODING** - A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

**CONTRACTED SERVICES** - Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

**CURRENT EXPENDITURES PER PUPIL** - Current expenditures for a given period of time divided by pupil unit of measure (average daily membership, average daily attendance, etc.).

**DEBT** - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, time warrants and notes.

**DEBT LIMIT** - The maximum amount of gross or net debt, which is legally permitted.

**DEBT SERVICE** - Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans.

**EFFECTIVE TAX RATE** - The total tax levy for the school district divided by the State Comptroller Tax Division Index Value for the district, times 100, equals the effective tax rate per \$100 valuation.

**ENCUMBRANCE ACCOUNTING** - A system or a procedure which involves giving recognition in the budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

**ENCUMBRANCES** - Commitments related to unperformed (executory) contracts for good or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

**EQUIPMENT** - Those moveable items used for school operations that are of a non-expendable and mechanical nature, i.e., perform an operation. Typewriters, projectors, computers, lathes, machinery and vehicles, etc., are

classified as equipment. (Heating and air-conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

**EXPENDITURES** -Expenditures/expenses should be classified by the major object classes according to the types of items purchased or services obtained. An expenditure/expense account identifies the nature and object of an account, or a transaction. The school district's accounting records are to reflect expenditures/expenses at the most detailed level. Expenditures are debited in the accounting period in which a measurable fund liability is incurred, except for unmatured principal and interest on general long-term debt, prepaid items, and other long-term obligations which are recorded as a debit in the accounting period when due. Expenses are debited in the accounting period in which they are incurred.

**FISCAL PERIOD** - Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

**FISCAL YEAR** - A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations.

**FUND** - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities or balances, and changes there in are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

**FUND BALANCE** - The difference between the assets and liabilities of a fund. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues over its liabilities, reserves and appropriations for the period.

**FUND, GENERAL** - The fund used to finance the ordinary operating of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

**FURNITURE** - Those moveable, non-expendable items used for school operations that are not of a mechanical nature. Chairs, desks, and workstations, are examples of furniture.

**INSTRUCTION** - The activities dealing directly with the teaching of students.

**INTERNAL SERVICE FUND** - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of government, or to other governments, on a cost-reimbursement basis

**LEVY** - (Verb) To impose taxes or special assessments. (Noun) The total of the taxes or special assessments imposed by a governmental unit.

**MAINTENANCE, PLANT/BUILDINGS** (*plant/buildings repairs and replacement of equipment*)-Those activities which are concerned with keeping the grounds, buildings and equipment at their original condition of completeness or efficiency, either through repairs or by replacements (anything less than replacement of a total building).

**NOMINAL TAX RATE** - The tax rate for \$100 valuation applied to the taxable value of property in the district. The county appraisal district determines the taxable value of property in the district.

**PERSONNEL, ADMINISTRATIVE** - Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction and control of the affairs of the school district that are system-wide and not confined to the school; for example, superintendent of schools, business manager and accountant, human resources manager, etc.

**PERSONNEL, CLERICAL** - Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing or preserving of written communications and records. This also includes stock clerks, etc.

**PERSONNEL, HEALTH** - Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentist, dental hygienists, psychiatric social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.

**PERSONNEL, INSTRUCTIONAL ADMINISTRATION** - Persons who manage, direct, and supervise the district-wide instructional program, and improve the quality of instruction and the curriculum. Included here are: supervisors of instruction, curriculum, research and development, etc.

**PERSONNEL, MAINTENANCE** - Personnel on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

**PROGRAM** - The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained by program.

**RECEIPTS, NONREVENUE** - Amounts received that either incur an obligation that must be met at some future date or change the form of an asset from property to cash and thereafter decrease the amount and value of school property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance loss settlements constitute most of the nonrevenue receipts.

**REVENUES, ESTIMATED** - Amounts estimated to be received based on local tax rates, state funding formula, federal grants and other known resources.

**SCHOOL** - A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.

**SCHOOL, ALTERNATIVE** - A separately organized school offering alternative education programs for students at-risk of being suspended from the school system. The name refers to sites that offer educational programs to serve specific student needs. Alternative Educational Programs are staffed with SAISD teachers and teacher assistants.

**SCHOOL, ELEMENTARY** - A school classified as elementary by State and local practice and composed of any span of grades not above grade eight. Includes grade Pre-K to grade five for Killeen ISD.

**SCHOOL, MIDDLE** - A separately organized secondary school intermediate between elementary and high school. Includes grades six to eight for Killeen ISD.

**SCHOOL, HIGH** - A school offering the final years of schoolwork necessary for graduation; invariably preceded by a middle or junior high school in the same system. Includes grades nine to twelve for Killeen ISD.

**SCHOOL SUMMER** - The name applied to the school session carried on during the period between the end of one regular school term and the beginning of the next regular school term.

**SCHOOL SITE** - The land and all improvements to the site, other than structure, such as grading, drainage, drives, parking areas, walks, plantings, play courts and play fields.

**STUDENT BODY ACTIVITIES** - Direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, band and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not part of the regular instructional program. These are usually called extracurricular activities.

**SURETY BOND** - A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation; for example, a surety bond given by a contractor or by an official handling cash or securities.

**TAXES** - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. It does not include special assessments.

**TEXAS EDUCATION AGENCY (TEA)** - This agency exercises general control of the public education at the state level in accordance with the provisions of the Texas Education Code.