



2019 - 2020

Budget Guidelines

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Sweeny Independent School District

2019/2020

Budget Guidelines Overview

I am pleased to present the 2019-2020 Budget Guidelines Book for the Sweeny ISD. As always, the annual budget focuses on the Board's philosophy that the core mission of the District is student instruction and that all other functions within the district exist in support of the District's vision, mission and beliefs.

Budgeting is a valuable tool in both the planning and evaluation processes. Budgeting provides a vehicle for translating educational goals and programs into a financial resource plan. Thus, instruction planning to attain student educational goals should determine budgetary allocations. In addition, such budgeting practice may enhance the evaluation of budgetary and educational performance since resource allocations are closely associated with instructional plans.

There are four basic sections in this book: the development process, preparation overview, reference information, and account codes. The development process includes overview, board directives, and a budget calendar. The preparation overview section includes budget steps, projected enrollment by campus, per pupil allotments (PPA) by campus, general expenditure codes, and special programs. The reference section contains frequently asked questions. The fourth and final section includes a listing of primary account codes with descriptions.

It is my hope that the information in this document will provide a basis for understanding our budget guidelines. We are looking forward to another great year at Sweeny ISD. Please don't hesitate to call if you have any questions or concerns.

Sincerely,

Amy Carter
CFO

Contact Information
Main Telephone No.: 979-491-8000

Contact Name	Title	Telephone Extension	Email Address
Amy Carter	CFO	8013	acarter@sweenyisd.org
Jackie Hornback	Payroll/Budget Manager	8024	jhornback@sweenyisd.org
Terrie Smothers	Accountant	8028	tsmothers@sweenyisd.org

Section 1: Budget Development

Budget Guidelines

TEA/Legal Requirements

1. The annual budget that requires board approval consists of the General Fund, Food Service Fund and the Debt Service Fund.
2. The board is required to approve these budgets to the functional level to comply with the State's legal level of budgetary control.
3. The budget shall be prepared by August 20th of each year with an effective date of September 1st.
4. A public meeting of the board for taxpayer participation must be held at least ten days prior to the adoption of the budget.
5. The budget must be prepared in accordance with GAAP (generally accepted accounting principles) and State guidelines.
6. A copy of the approved budget must be posted on the District's website.
7. Funds may not be expended in any other manner than as provided for in the adopted budget. However, the board has the authority to amend the budget during the course of the budget year. Amendments shall occur before exceeding a functional expenditure category.

District Policy CE (Local)

The District shall operate on a fiscal year beginning September 1 and ending August 31.

Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities.

District Preparation Guidelines

1. The annual budget should provide a vehicle for translating educational goals and programs into financial resource plans. Instructional planning should determine budgetary allocations.
2. The annual budget is intrinsically a document reflecting the District's administration accountability for its fiduciary responsibility to its patrons.
3. The budget is an important tool for the control and evaluation of the District's sources and uses of its resources.
4. The budget control processes should not be unduly restrictive. However, the budget process should ensure that the District's State and legal requirements are met and that the budget supports the educational plan.
5. Instructional resource allocation should be distributed based on student needs. (i.e. campus per pupil allotments-PPA, student-related programs)
6. The budget allocation process should involve consideration of all potential current and ongoing cost implications.
7. A budget is considered balanced when current resources match current spending plans. However, short-term budget imbalances may occur but cannot be sustained indefinitely. Technically, a balanced budget may be met through the use of fund balance reserves to pay

for current services. However, on-going and recurring costs will deplete these reserves if continued over multiple budget periods.

8. To ensure administrative accountability, the budget is distributed over multiple cost centers with each having a budget manager¹ (campuses and departments). As a general rule, budget managers having the authority to initiate the use of district resources should predetermine that resources are available before committing funds.
9. Appropriate budget planning and communication between budget managers and the District central administration ensures that spending decisions from budget line items have corresponding approved resources.
10. Budget decisions for the use of funds within the control or decision-making role of the budget manager should not be made without knowledge of the fund source.
11. The District should utilize budget control processes for each budget manager and receive board approval for spending needs that exceed any function.

¹ **Budget Manager is defined as a principal or districtwide department head that has been given budget authority and assigned a budget responsibility code.**

**Sweeny Independent School District
2019-2020 Budget Calendar FINAL**

Date	Description
February	Budget Calendar SISD Budget and Staffing Discussion with Principals Enrollment Projections Personnel Projections Revenue Projections Personnel Needs Facility/Space Needs CIP and CNA Finalized Discuss Budget Goals for 2019-2020
March	Review of Budget Manual and Process Review Current Year Budget and YTD Spending Review Budget Timeline Review Campus Allocations and Staffing Importance of Attendance Data Finalize Staffing Plans Deadline for Submission by Campuses and Departments
April	Board Approval of Compensation Increase for 2019-2020 Compilation of District Wide Budget by Business Office Review and Return to Campuses for Adjustments and Prioritization
May	Budget Committee Meeting HR Submit Preliminary Personnel Budget to Business Office Chief Appraiser Submission of Preliminary Appraisal Roll
June	HR Submit Final Personnel Budget to Business Office Budget presented for Board Work Study
July 25	Chief Appraiser Certification of Appraisal Roll
August 13	Approve Equalization Method (Chapter 41) and send to TEA Budget presented for Board Study and Set Date for Public Hearing Publish Notice of Budget Hearing (10 days notice required)
August 27	Public Hearing of Budget Budget presented for Board Adoption Tax Rate Adoption
August 31	Deadline for Budget Adoption

Section 2: Budget Preparation

Budget Preparation Overview

Steps to Budget Preparation

1. The District uses Skyward Financial Management System for budget prep and maintenance. Budget Entry instructions are available on the District website at the following link:
http://sweenyisd.org/departments/business_office
2. The Skyward work-file will be created by the CFO or designee and will have historical budget and expenditure information for review by the Budget Managers as they submit their respective budget entries
3. A complete copy of the current Budget Guidelines will be posted in the Files & Forms section found on the Business Office webpage. Any updates will be provided electronically.
4. All Budget Managers should collaborate with campus improvement teams and staff in the areas of counseling, health services and physical education to allocate campus and departmental budgets.
5. Budget Managers are to review their proposed budget with the appropriate supervisor and submit the final budget request entries in Skyward.
6. It is important that your budget be submitted in Skyward by the deadline of 4:00 p.m., April 12, 2019.
 - Any questions or issues you have with your budget entry can be directed to Amy Carter (ext 8013) or Jackie Hornback (8024).

2019-20 Campus Budget Calculation

Campus	Enrollment	PPA Multiplier	Base Allocation	10% Holdback	Attendance Incentive	Academic Performance Incentive	Total Allocation
Elementary	917	\$66	\$60,522	(\$6,052)	TBD	\$1,000	\$55,470
Jr. High	463	\$89	\$41,207	(\$4,121)	TBD	\$2,500	\$39,586
High School	575	\$93	\$53,475	(\$5,348)	TBD	\$2,500	\$50,628

Total Allocation will be adjusted after October 2019 snapshot date to include attendance incentive and 10% holdback for actual enrollment numbers.

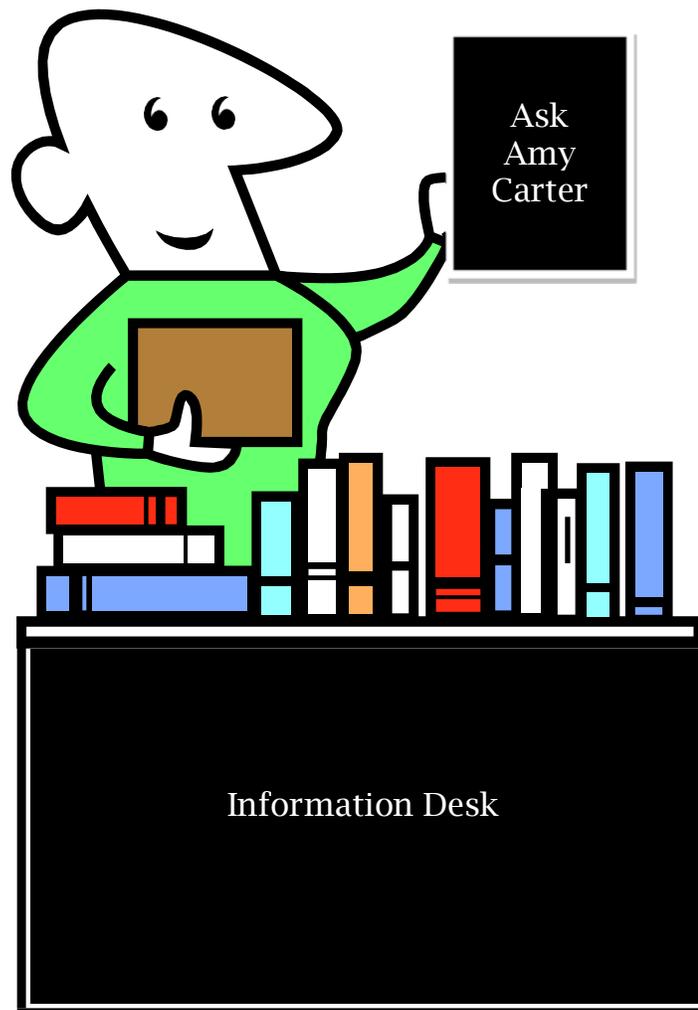
Department Budgets

1. Department budgets are based upon justifiable needs to support the operation of the district.
2. Specific budget requests will require proper justification.
3. Department Budget Managers should provide a description for each line item request.
4. Additional supporting documentation should accompany budget requests when necessary.
5. Major purchase requests should be submitted for review.

Section 3: Reference Information

If you have a situation that does not fit the budget code matrix, please call Amy Carter for assistance @979-491-8013.

(the Matrix is located in Section 4)



Frequently Asked Questions

1. What does the per pupil allotment (PPA) for campuses cover?

The basic allotment should cover most campus needs. An example of campus expenditures that may be covered by the allotment is shown below.

Contracted services	Office supplies
Equipment Repair	Outside printing costs
Copier overages	Paper
Dues, fees and awards	Postage
Employee travel	Reading materials
Field trip costs	Routine equipment repairs
Instructional supplies	Staff development supplies
Library supplies	Student travel
Staff professional development	Substitute costs beyond regular instruction

Note: This list is not intended to be exhaustive

2. For items not explained previously, how do you determine who budgets for the item or service?

As a general rule, the budget manager who has been given the authority by the District to initiate a purchase for goods or services should be the one to budget for the item. While budget managers are not expected to budget for goods or services beyond their control, every effort should be made to ensure that potential budget events are communicated to the proper supervisor and/or CFO during the budget planning process.

3. What is the difference between using PPA and budgeting for major capital needs?

The PPA is a formula-determined finite amount. Depending on the circumstances and budget initiatives, PPA may or may not be enough to cover all anticipated budget expenditures for the upcoming budget year. For instance, one campus may have a special need to budget for one year only to replace its 25-year-old cafeteria tables. That campus would not be expected to cover that cost from its annual PPA. A special request would be in order.

Special requests are any requests that exceed the amount of the PPA. Typically they are needed to cover new program initiatives, furniture and equipment replacement, or any other costs that support the campus budget.

4. What is the definition of Capital Outlay Expenditure?

School districts account for both current and non-current assets. Included within the non-current assets are fixed and intangible assets. Fixed assets have certain properties that distinguish them from other types of non-current assets. Fixed assets are:

- Tangible in nature
- Long-lived (have a life longer than one year)
- Of a significant value at purchase or acquisition
- Reasonably identified and controlled through a physical inventory system

They may include land, buildings, machinery, furniture, and other equipment that are intended to be held or used over a longer period of time. "Fixed" denotes probability of intent to continue use of an asset and does not indicate immobility of an asset.

Frequently Asked Questions

School districts are required to classify expenditures for all equipment, furniture, technology and capital outlay items having a (per unit) cost of \$5,000 or more and a useful life of more than one year. Object code 6639 is used to classify these assets.

6639 Capital Outlay - Unit Price \$5,000 and Over

This code is used to classify expenditures for all equipment, furniture, technology 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. Included in this code are items such as equipment and furniture having a unit cost of \$5,000 or more.

6649 Capital Outlay - Unit Price under \$5,000

This code is used at the discretion of the school district to account for technology, furniture, uniforms and equipment having a unit price of \$5,000 or less, when purchased in bulk.

The following table will assist you in determining the proper object code to use when coding budget requests for musical instruments, audiovisual equipment, furniture, computers and related hardware or any other item typically considered capital outlay:

<u>Unit Price Range</u>	<u>Object Code</u>
Less than \$5,000	6649
\$5,000 and greater	6639

5. What if the Fall enrollment for a campus exceeds the PPA projection?

After the October snapshot date, the Business Office will reassess the PPA versus the and make appropriate budgetary adjustments.

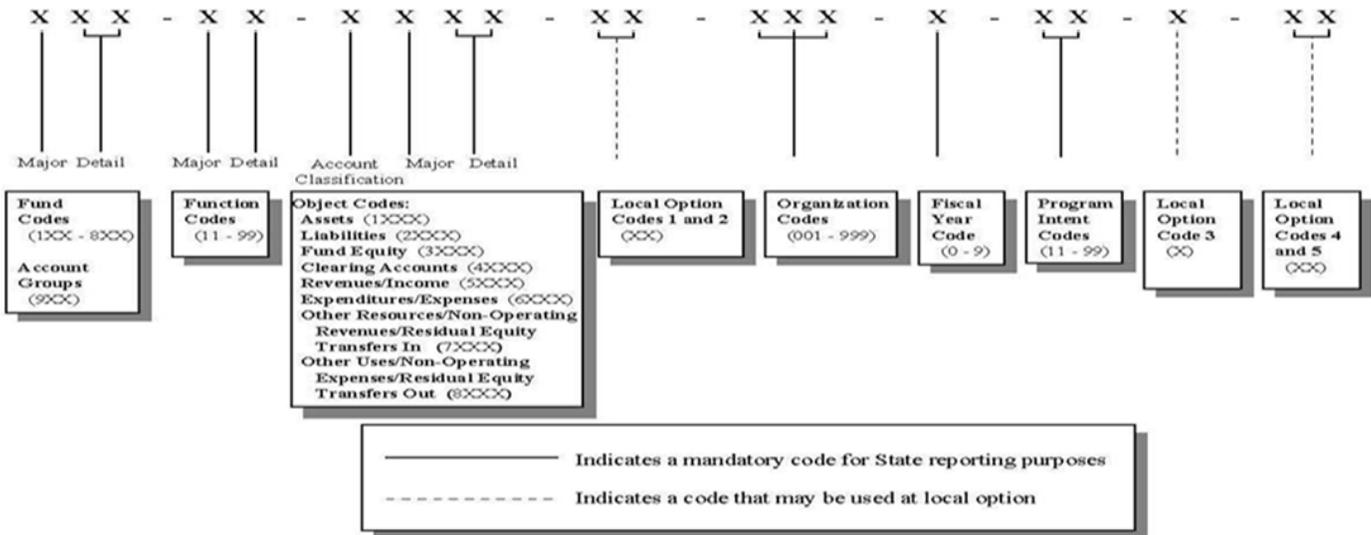
Assistance with Budget and Account Code Questions

For assistance with Budget & Operation questions, please contact the following by phone/email:

Name	Phone Number	Email Address
Amy Carter	979-491-8013	acarter@sweenyisd.org
Jackie Hornback	979-491-8024	jhornback@sweenyisd.org
Terrie Smothers	979-491-8028	tsmothers@sweenyisd.org

Section 4: Account Codes

Account Code Structure



Fund Detail Coding

199	GENERAL FUND
211	TITLE I PART A, BASIC PROGRAMS
224	IDEA PART B FORMULA
225	IDEA PART B PRESCHOOL
240	FOOD SERVICE
244	TITLE I, PART C-CARL PERKINS
255	TITLE II, TEACHER & PRIN. TRAINING
263	TITLE III, LEP
270	TITLE V, ESSA
289	TITLE VI CSR
397	ADVANCE PLACEMENT
410	INSTRUCTIONAL MATERIALS ALLOTMENT
429	PRE-K GRANT
480	LOCAL GRANTS
482	TECHNOLOGY GRANTS
485	FOUNDATION GRANTS
498	SWEENY ISD EDUCATION FOUNDSTION
599	DEBT SERVICE
616	CAP PROJECTS 2014 BOND
680	CAPITAL PROJECT FUND (REIMB RESOLUT)
698	CAP PROJECTS 2010 BOND
865	STUDENT ACTIVITY

Fund Code Descriptions

199 General Fund

This classification must be used to account for funds in which the local governing board designates. The local governing board has wide discretion in their use as provided by law. This fund usually includes transactions as a result of revenues from local maintenance taxes, payments in lieu of taxes, foundation entitlements, State and County available and other Foundation School Program sources which are not identified on warrants for foundation entitlements. This fund classification is also used to record transactions involving the instructional facilities allotment for lease-purchase related purposes [Fund Code 699, Debt Service Fund, is used to record transactions involving the FSP instructional facilities allotment for bonded indebtedness (voter approved debt) related purposes]. Any locally defined codes that are used at the local option are to be converted to Fund 199 for PEIMS reporting.

211 ESEA, Title I, Part A - Improving Basic Programs

This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the changing State content standards and to meet the changing State performance standards developed for all children. This program is authorized under P.L. 107-110. (84.010A) (U.S. Department of Education)

Note: This fund code is also used for ESEA Title I, Part D, Subpart 2 - LEA programs with locally operated correctional facilities and Title I – School Improvement Program.

224 IDEA - Part B, Formula

This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) sub grants. (84.027) (U.S. Department of Education)

225 IDEA - Part B, Preschool

This fund classification is to be used to account, on a project basis, for funds granted for preschool children with disabilities. This grant is funded by PL 105-17. (84.173) (U.S. Department of Education)

Fund Code Descriptions

240 National School Breakfast and Lunch Program

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

- User fees are charged to supplement the National School Lunch Program (NSLP) reimbursement -- i.e., students are charged for meals.
- The General Fund subsidizes the Food Service Fund for all amounts required in excess of the NSLP reimbursements and user fees.
- The school district does not intend for the Food Service Fund to be self-sustaining.

This fund may have a fund balance not to exceed three months of food service operations, and such balances are to be used exclusively for allowable child nutrition program purposes. (10.553, breakfast; 10.555, lunch)

244 Career and Technical - Basic Grant

This fund classification is to be used to account, on a project basis, for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas. (84.048) (U.S. Department of Education)

255 ESEA, Title II, Part A: Teacher and Principal Training and Recruiting

This fund classification is to be used to provide financial assistance to LEAs to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement. (P.L. 107-110) (84.367A) (U.S. Department of Education)

263 Title III, Part A - English Language Acquisition and Language Enhancement

This fund classification is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards (P. L. 107-110, Title III, Part A, Subpart 1) (84.365A) (U.S. Department of Education)

270 Title V – Every Student Succeeds Act Transferability

The purpose of this part is to allow States and local educational agencies the flexibility to target Federal funds to the programs and activities that most effectively address the unique needs of States and localities.

289 Federally Funded Special Revenue Funds

This fund classification is to be used to account, on a project basis, for federally funded special revenue funds that have not been specified above. Any locally defined codes that are used at the local option are to be converted to Fund 289 for PEIMS reporting.

397 Advanced Placement Incentives

This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the Texas Advanced Placement Award Incentive Program, Chapter 28, Subchapter C, TEC.

Fund Code Descriptions

410 Instructional Materials Allotment (formerly State Textbook Fund)

In May of 2011, Senate Bill 6, 82(1), repealed the technology allotment used by Texas schools and created an Instructional Materials Allotment (IMA) for the purchase of instructional materials, technological equipment, and technology-related services. This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the textbook allotment (TEC Chapter 31, Subchapter B); and on a project basis, for funds awarded to school districts to purchase technological software or equipment that contributes to student learning, or to pay for training for educational personnel involved in the use of these materials. (TEC Chapter 32, Subchapter A).

429 Pre-Kindergarten Grant-State Funded Special Revenue Funds

This fund classification is for funds granted to implement or expand prekindergarten programs not required under TEC 29.153.

480 -LOCALLY GRANTS

These fund classifications are used, at the option of the school district to classify locally funded special revenue funds such as grants by corporations to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499.

482 -TECHNOLOGY GRANTS

These fund classifications are used, at the option of the school district to classify technology related Education Foundation grants. For PEIMS reporting, these funds convert to Fund 499.

485 -FOUNDATION GRANTS

These fund classifications are used, at the option of the school district to classify non-technology related Education Foundation grants. For PEIMS reporting, these funds convert to Fund 499.

498 KLE Blended Learning Grant Funds-LOCALLY DEFINED

These fund classifications are used, at the option of the school district to classify locally funded special revenue funds such as grants by corporations to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499.

599 Debt Service

This fund classification is used to combine all debt service funds for reporting. School districts are encouraged to use locally defined debt service funds (Fund Codes 511-598) to provide separate accountability for each type or issue of debt and convert these accounts to Fund 599 for PEIMS reporting. This fund classification is also used to record transactions involving the FSP instructional facilities allotment for bonded indebtedness (voter approved debt) related purposes (Fund Code 199, General Fund, is used to record transactions involving the instructional facilities allotment for lease-purchase related purposes).

Fund Code Descriptions

616 Capital Projects 2014-LOCALLY DEFINED

For PEIMS reporting, these accounts are converted to Fund 699.

680 Capital Projects Fund-LOCALLY DEFINED

For PEIMS reporting, these accounts are converted to Fund 699.

698 Capital Projects 2010-LOCALLY DEFINED

For PEIMS reporting, these accounts are converted to Fund 699.

865 Student Activity Account (Not Reported to PEIMS) (See Fund 461 for Campus Activity Funds)

This fund classification is used as an agency account for student “club” funds or “class” funds.

Function Code Detail Listing

- 10 Instructional - Related Services
 - 11 Instructional - Related Services
 - 12 Instructional Resources & Media Services
 - 13 Curriculum Development and Instructional Staff Development
- 20 Instruction & School Leadership
 - 21 Instructional Leadership
 - 23 School Leadership
- 30 Student Support Services
 - 31 Guidance, Counseling & Evaluation Services
 - 32 Social Work Services
 - 33 Health Services
 - 34 Student Transportation
 - 35 Food Services
 - 36 Co-curricular/Extracurricular Activities
- 40 Administrative Support Services
 - 41 General Administration
- 50 Support Services / Non-Student
 - 51 Facilities Maintenance and Operations
 - 52 Security & Monitoring Services
 - 53 Data Processing Services (Technology Services)
- 60 Ancillary Services
 - 61 Community Services

Function Code Descriptions

10-INSTRUCTION AND INSTRUCTIONAL-RELATED SERVICES

This function code series is used for expenditures/expenses that:

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

11 - Instruction

This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures/expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

12 - Instructional Resources and Media Services

This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function Code Descriptions

13 - Curriculum Development and Instructional Staff Development

This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include in-service training and other staff development for instructional or instructional-related personnel (Functions 11, 12 and 13) of the school district. This function also includes expenditures and expenses related to research and development activities that investigate, experiment, and/or follow-through with the development of new or modified instructional methods, techniques, procedures, services, etc.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

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.

21 - Instructional Leadership

This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function Code Descriptions

23 - School Leadership

This function is used for expenditures/expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they:

- Supervise all operations of the campus
- Evaluate staff members of the campus
- Assign duties to staff members maintaining the records of the students on the campus
- Coordinate school instructional activities with those of the entire school district

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

30-STUDENT SUPPORT SERVICES - (PUPIL)

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.

31 - Guidance, Counseling and Evaluation Services

This function is used for expenditures/expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function Code Descriptions

32 - Social Work Services

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

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

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

33 - Health Services

This function is used for expenditures/expenses that are directly and exclusively used for providing physical health services which are not direct instruction. This includes activities that provide students with appropriate medical, dental and nursing services.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

34 - Student (Pupil) Transportation

This function is used for expenditures/expenses that are incurred for transporting students to and from school.

Expenditures/expenses for regular bus routes to and from school are to be recorded using Program Intent Code 99 (Undistributed), and Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Expenditures/expenses for transportation specifically and exclusively for purposes of transporting students relating to enhanced program intents such as Career and Technology and Services to Students with Disabilities (Special Education), etc., are to be recorded in Function 34 with the appropriate program intent codes.

Function Code Descriptions

35 - Food Services

This function is used for food service operation expenditures/expenses, including the cost of food, labor, and other expenditures/expenses necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures/expenses are used directly and exclusively for supervision and maintenance of a food service operation.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

36 - Co-Curricular/Extracurricular Activities

This function is used for expenditures/expenses for school-sponsored activities during or after the school day that are not essential to the delivery of services for Function 11, the Function code 20 series or other Function code 30 series. 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. These activities include student groups such as Future Farmers of America (FFA), National Honor Society, etc.

Co-curricular activities are those activities that are not essential to instruction but enhance the curriculum and include University Interscholastic League competition such as one-act plays, speech, debate, band, etc.

Extracurricular activities are those activities that do not enhance the instructional program including athletics that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Also included are related activities (such as drill team, pep squad and cheerleading) that exist because of athletics.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function Code Descriptions

36 - Co-Curricular/Extracurricular Activities, cont.

If the school district has activity funds, the goods purchased for resale are to be classified in this function, with the gross sale of goods recorded in Revenue Object Code 5755, Results from Enterprising Activities, Activity Funds and/or Clearing Accounts.

40-ADMINISTRATIVE SUPPORT SERVICES

A function code series for the overall general administrative support services of the school district.

41 - General Administration

This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district.

Program Intent Code 99 is to be used for all expenditures for Function 41. The organization codes specified in the 700 organization code group are the only organization codes to be used with Function 41 costs and may not be used in any other function, other than specific costs in Function 53 (Data Processing) that relate to the functions of the business office.

50-SUPPORT SERVICES - NON-STUDENT BASED

This function code series is used for expenditures/expenses that are used for school district support services that are non-student based (as opposed to the Function 30 series that includes cost directly related to providing services to students or are previously defined).

51 - Facilities Maintenance and Operations

This function is used for expenditures/expenses for activities to keep the physical plant and grounds open, clean, comfortable and in effective working condition and state of repair. This function is used to record expenditures/expenses for the maintenance and operation of the physical plant and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

52 - Security and Monitoring Services

This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.

Function Code Descriptions

52 - Security and Monitoring Services, cont.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

53 - Data Processing Services (Technology)

This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of Function 53 costs are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include attendance accounting, grade reporting, financial accounting and human resources/personnel. Personal Computers (PC's) that are stand alone are to be charged to the appropriate function. Peripherals including terminals and printers are to be charged to the appropriate function. Costs associated with mainframe, minicomputers and networked or stand-alone microcomputers that provide services to multiple functions are to be recorded here.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

For data processing expenditures associated with business office functions such as accounting and payroll, Organization Code 750 is to be used.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

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.

61 - Community Services

This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

Function Code Descriptions

61 - Community Services, cont.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function Code Matrix

Function 11 - Costs to Include:	Function 11 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Salaries and related expenditures /expenses associated with: • Classroom teachers • Teacher aides • Classroom assistants • Graders • Staff working in the classroom on a dedicated basis • Adult basic education teachers • Substitute teachers (ALL instructional substitutes effective 2008-09 fiscal year) • Teachers that deliver instruction by television, satellite, etc. • TI-IN services provided by education servicecenters • Classes taught to students by education service centers • Special education instructional services, including speech, occupational and physical therapy • Upkeep and repairs to instructional materials and equipment in the classroom • Instruction in health • Field trips • Band instruments purchased by the school district or donated by band boosters or other groups • Instructional computer networks, software, licensing fees, maintenance, supplies, staff and instructional computer lab teacher • Network manager for instructional networks • Technology coordinator for instructional networks • Testing materials for tests developed and administered by teachers • Salaries for instruction, including that portion of the salary for the regular school day that is for teaching physical education (P.E. equivalent) courses for credit when athletic activities are being practiced or are taking place • Instructional supplies including but not limited to classroom supplies, grade books, grade book software, report cards, student handbooks and related costs • Insurance for driver's education vehicles • Graduation expenditures/expenses • Pre/post employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for instructional purposes, including driver education 	<ul style="list-style-type: none"> • Salaries and related expenditures/ expenses associated with: • Curriculum development (Function 13) • Salaries or salary supplements related to department heads (Function 13), curriculum writers (Function 13), program directors (Function 21) • School leadership costs such as principals, assistant principals and their staffs (Function 23) • Salaries and expenditures/ expenses (including hardware/ software maintenance) for PC networks that include student and general administrative software, license fees and serve multiple functions (Function 53) • Network managers for non-instructional computer networks (Function 53) • Management Information Services (MIS) directors (Function 53) • Salaries and expenditures/ expenses for webmaster (excluding costs attributable to instructional settings) (Function 53) • Salaries and expenditures/expenses for technology network, data, or system security (excluding costs attributable to instructional settings) (Function 53) • Salaries and expenditures/expenses information technology developer, programmer, tester, or systems analyst (excluding costs attributable to instructional settings) (Function 53) • Supplies and services for upkeep and maintenance of buildings and grounds, including utilities (Function 51) • Tuition for students attending classes in another school district because the resident school district does not offer certain grade levels (Function 99) • Purchase of Weighted ADA (WADA) from either the State or other school districts according to Chapter 41 of the Texas Education Code (Function 91) • Testing materials for standardized tests (Function 31) • Band Uniforms (Function 36) • Insurance on band instruments (Function 51) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

Function Code Matrix

Function 12 - Costs to Include:	Function 12 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Salaries and related expenditures/expenses associated with: • Librarians • Library aides and assistants • Media or resource center personnel who work in an audiovisual center, television studio or related work-study areas • Substitute pay for library staff (ALL substitutes effective 2008-09 fiscal year) • Selecting, preparing, cataloging and circulating books and other printed materials • Planning the use of the library by students, teachers and other members of the instructional staff • Building individuals ability in their use of library books and materials • Selecting, preparing, maintaining and making available to members of the instructional staff equipment, films filmstrips, transparencies, tapes, TV programs, software, CD/DVDs and similar materials • Planning, programming, writing and presenting educational programs or segments of programs by closed circuit or broadcast television • Studio crews that record educational programs or segments of programs by closed circuit or broadcast television, including those for TI-IN • Library books, films, video cassettes, CD/DVD disks, and other media that are maintained by a resource center or library • Supplies for binding and repairing books or other media contained in the resource center • Upkeep and repairs to media, library and resource center materials and equipment • Media and Living Science services provided by an education service center • Pre/post-employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for instructional resources and media purposes 	<ul style="list-style-type: none"> • Salaries and related expenditures /expenses associated with: • Encyclopedias and other reference books in the classroom (Function 11) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Textbooks (Function 11) • Teaching supplies used in the classroom (Function 11) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36) • Staff who conduct in-service training on the use of technology (Function 13) • Network manager for instructional networks (Function 53) • Technology coordinator for instructional networks (Function 11)

Function Code Matrix

Function 13 - Costs to Include:	Function 13 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Staff that research and develop innovative, new or modified instruction • Fees for outside consultants conducting inservice training or staff development for instructional and instructional related staff • Staff who prepare and/or conduct inservice training or staff development for instructional and instructional related staff (includes instructional technology) • Curriculum coordinator (not responsible for supervising instructional staff) • Subject area or grade level department heads and related support staff • Assistant/Deputy Superintendent(s) for Curriculum • Travel and subsistence for instructional and instructional related staff to attend inservice or staff development meetings • Tuition and fees paid by the school for instructional staff to attend college for additional hours of credit • Supplies, materials and equipment for curriculum development or inservice training • Upkeep and repairs to equipment used for curriculum development or inservice training • Paid sabbatical leaves for instructional staff • Staff development or inservice training provided by an education service center • Pre/post-employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for staff development or curriculum development purposes 	<ul style="list-style-type: none"> • Salaries of instructional staff when attending inservice training or staff development (Function 11 or 12, as applicable) • Substitute pay for instructional staff attending staff development or inservice training (Function 11) • Substitute pay for library staff attending staff development or in-service training (Function 12) • Assistant/Deputy Superintendent(s) for Instruction (Function 21) • Instructional supervisors (Function 21) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Inservice training or staff development for staff that are not classified in functions 11, 12 or 13 (use appropriate function) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36) • Technology coordinator for instructional networks (Function 11)

Function 21 - Costs to Include:	Function 21 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Instructional supervisors • Special population or educational program coordinators or directors (Chapter 1, Special Education, Career and Technical Education, etc.) and related support staff • Upkeep and repairs to materials and equipment related to instructional leadership • Assistant/Deputy Superintendent(s) for Instruction • Pre/post-employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for instructional leadership purposes 	<ul style="list-style-type: none"> • Principals, assistant principals and related staff (Function 23) • Staff members who perform accounting, personnel, or other administrative functions (Function 41) • Staff development and inservice training personnel (Function 13) • Assistant/Deputy Superintendent(s) for Curriculum (Function 13) • Curriculum coordinator not responsible for supervising instructional staff (Function 13) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

Function 23 - Costs to Include:	Function 23 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Principals, assistant principals and related staff • Staff to record, compile and report pupil attendance data, such as attendance databases, including enrollment records • Campus staff that maintain principal's activity or student activity funds • All expenditures related to teacher appraisal (even if the appraisal is conducted by a teacher peer group) • Upkeep and repairs to equipment related to school leadership • Microcomputers that are used exclusively by the school leadership staff, whether networked or stand alone • Purchase of vehicles for school leadership purposes • Pre/post-employment physicals or drug testing for personnel classified in this function • Design of campus improvement plans 	<ul style="list-style-type: none"> • Staff who compile superintendent's annual report (Function 41) • Networked microcomputers, minicomputers, or mainframe computers that are used for multiple functions -- e.g., general administration in conjunction with school leadership (Function 53) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, or student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

Function Code Matrix

Function 31 - Costs to Include:	Function 31 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Counselors and related staff, including Career and Technical or occupational counselors • Staff who evaluate student performance using assessment instruments • Mental health screening • Psychologists • Psychiatrists • Diagnosticians • Assistant/Deputy Superintendent(s) for Guidance and Counseling • Student appraisal services • Maintaining information on home and family background, standardized test results and school performance • Maintaining information on course of study for each student • Placement services • Testing materials for standardized tests • Contracted testing services for standardized tests • Student/parent counseling • Upkeep and repairs to equipment related to guidance and counseling services • Purchase of vehicles for guidance and counseling personnel • Supplies for guidance, counseling and evaluation services • Pre/post-employment physicals or drug testing for personnel classified in this function 	<ul style="list-style-type: none"> • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Costs for providing physical health services to students (Function 33) • Testing materials for student tests developed and administered by teachers (Function 11)
Function 32 - Costs to Include:	Function 32 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Truant/attendance officers • Personnel transferring migrant student records • Social workers • Assistant/Deputy Superintendent(s) for Social Services • Purchase of vehicles for social work services • Upkeep and repairs to materials and equipment related to social work services • Supplies for social work services Pre/post-employment physicals or drug testing for personnel classified in this function 	<ul style="list-style-type: none"> • Staff that record and compile student attendance -- e.g., attendance databases (Function 23) • Staff that record and compile superintendent's report on attendance (Function 41) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Parent education/involvement liaison or coordinator (Function 61) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, and student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

Function Code Matrix

Function 33 - Costs to Include:	Function 33 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • School physicians (including ophthalmologists), dentists, optometrists, nurses and nurses' aides that are used to maintain the health of students or provide health services for the well-being of the students • Contracted medical services including doctor visits, dental visits, vision services and nurses services • Staff and student inoculations • Medical and health supplies for the use of students to assist in health care • Medicaid administrative expenditures • Student physical health screening and referral • Upkeep and repairs to materials and equipment related to health services • Pre/post-employment physicals or drug testing for personnel classified in this function • Industrial nurses • Purchase of vehicles for health services 	<ul style="list-style-type: none"> • Medical and health supplies to be used for athletics (Function 36, Program Intent Code 91) • Instruction in health (Function 11) • Speech, health, physical and occupational therapy to assist special education students in the learning process (Function 11) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Pre/post-employment physicals or drug testing for personnel classified in other functions (charge to appropriate function) • Medical and health supplies to be used for athletics (Function 36) • Physical examinations for purposes of athletics (Function 36)

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

Function Code Matrix

Function 35 - Costs to Include:	Function 35 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Food service supervisors or directors and related staff • Cooks • Snack bar staff • Food purchases • Non-food purchases such as plates, silverware, napkins, etc. essential to providing food services to students • Commodities • Purchase of vehicles and other transportation costs for the purpose of transporting food from central locations to satellite locations • Purchase of food service equipment (Contact School Meals Programs at the Texas Department of Agriculture for clarification regarding equipment that is eligible under the food service program) • Pre/post-employment physicals or drug testing for personnel classified in this function 	<ul style="list-style-type: none"> • Food purchases to instruct students on food preparation (Function 11) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Concession stands at athletic events (Function 36) • Snacks, food and drinks for resale in an activity fund (Function 36)

Function Code Matrix

Function 36 - Costs to Include:	Function 36 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Athletic salary supplements paid exclusively for coaching, directing or sponsoring extracurricular athletics, drill team, pep squad or cheerleaders (use Program Intent Code 91) • Athletic Directors/assistants and trainers (use Program Intent Code 91) • Expenditures/expenses for insurance to cover student injuries that take place while participating in athletics (use Program Intent Code 91) • Physical examinations for purposes of athletics (use Program Intent Code 91) • Medical and health supplies to be used for athletics (use Program Intent Code 91) • Athletic supplies and equipment, including, uniforms, etc. (use Program Intent Code 91) • Game officials (use Program Intent Code 91) • Travel for coaches, trainers, sponsors, and students including meals and lodging (use Program Intent Code 91) • Travel for band director, sponsors of debate, science competition, etc. and students including meals and lodging for student competition and extracurricular activities (use Program Intent Code 99) • Gatekeepers, timers, scorekeepers at athletic events (use Program Intent 91) • Additional costs associated with serving as band directors, sponsors for UIL speech, debate, science competition, etc., class sponsors, student organization sponsors -- e.g., Future Farmers of America, National Honor Society, etc. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (use Program Intent Code 99) • Band uniforms (use Program Intent Code 99) • Items (food, drinks, pencils, pens, paper, etc.) for resale in an activity fund (use Program Intent Code 99) • Pre/post-employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for co-curricular/extracurricular purposes 	<ul style="list-style-type: none"> • Salaries for instruction, including that portion of the salary for the regular school day that is for teaching physical education (P.E. equivalent) courses for credit when athletic activities are being practiced or are taking place (Function 11) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Property insurance for band uniforms, instruments and other equipment (Function 51) • Band instruments purchased by the school district or donated by band boosters or other groups (Function 11) • Security for co-curricular/ extracurricular events (Function 52) • Property insurance for athletic uniforms and equipment (Function 51)

Function Code Matrix

Function 41 - Costs to Include:	Function 41 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Expenditures/expenses for board of trustees, including travel, training and legal fees • Salary of chief officer of the school district -- e.g., superintendent while performing administrative duties directly related to the superintendency • Other salaries and expenditures/expenses related to the office of the superintendent • Salaries and expenditures/expenses related to budgeting, accounting and fiscal affairs, including payroll and internal auditing expenditures/expenses, property accounting (capital assets), inventory and purchasing • Salaries and expenditures/expenses related to human resources (personnel services) • Salaries and expenditures/expenses related to tax office services for the school district • Salaries and expenditures/expenses related to textbook custodian • Salaries and expenditures/expenses related to support services for aggregating attendance reports to superintendent's report • Salaries and/or other expenditures/expenses associated with legal and risk management issues, including analysis of tax value limitation agreements • Stand alone or networked computers used primarily by Function 41 personnel for administrative purposes • Salaries and expenditures/expenses associated with planning and research • Salaries and expenditures/expenses associated with community/public relations • Vehicles (including acquisition, maintenance and supplies) used for administrative personnel • Expenditures/expenses for bonding administrative personnel • Costs associated with records management • Insurance for administrative automobiles • Purchase of vehicles for administrative staff • Liability insurance for board of trustees and administrative personnel • Design of district improvement plan • Pre/post-employment physicals or drug testing for personnel classified in this function • Fees, associated travel, and other related costs for the appraisal of property and the collection of taxes when no other governmental entities are involved • Amounts paid to other governmental entities such as county appraisal districts for costs related to the collection of taxes • Amounts paid for monitors, conservators or management teams required by TEA 	<ul style="list-style-type: none"> • Portion of superintendent's salary associated with other duties such as instruction, campus leadership and support services (charge to appropriate function) • Incremental costs of tax collection due to purchase of Weighted Average Daily Attendance (WADA) from either the State or other school districts (Function 92) • Building and property insurance (Function 51) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Salaries and expenditures/expenses related to a warehouse operation (Function 51) • Salaries and expenditures/ expenses related to personal computer networks, minicomputers and mainframes that include student and general administrative software and serve multiple functions (Function 53) • Management Information Services (MIS) directors (Function 53) • Delinquent tax attorney fees (use liability objectcode account 2110, Accounts Payable) • Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property (Function 99)

Function Code Matrix

Function 51 - Costs to Include:	Function 51 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Salaries and other expenditures/expenses for custodian services • Salaries and other expenditures/expenses for building and appliance maintenance • Salaries and other expenditures/expenses for property/casualty insurance • Supervisors, Directors, Assistant/Deputy Superintendents for facilities maintenance and operation • Premiums for blanket casualty insurance for physical facilities, including food service operations • Property insurance for band instruments, uniforms and other equipment • Property insurance for athletic uniforms and other athletic equipment • Acquisition of supplies and contracted maintenance for vehicles used for facilities maintenance and operation, including food service operations • Utilities for the entire school district, including food service operations • Salaries and expenditures/expenses related to a warehouse operation • Pre/post-employment physicals or drug testing for personnel classified in this function • Security systems that are part of a smoke detector system • Vehicles purchased for facilities maintenance and operation 	<ul style="list-style-type: none"> • Acquisition or purchase of land and/or buildings (Function 81) • Remodeling or construction of buildings (Function 81) • Major improvement to sites (Function 81) • Initial installation or extension of service systems or other equipment (Function 81) • Security and monitoring expenditures (Function 52)
Function 52 - Costs to Include:	Function 52 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Security guards • Hall monitors for security purposes • School bus security monitors • School crossing guards • Campus police • Security at school-sponsored events, including co-curricular/extracurricular events • Security vehicles for personnel assigned to this functional area • Supplies, equipment and contracted services for the safekeeping of students and staff, including metal detectors, drug dogs, surveillance devices, etc. • Pre/post-employment physicals or drug testing for personnel classified in this function 	<ul style="list-style-type: none"> • Security systems that are part of a smoke detector system (Function 51) • Truant officers (Function 32) • Social workers (Function 32) • Parent education/involvement liaison or coordinator (Function 61) • School bus aides for special education (Function 11)

Function Code Matrix

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

Function Code Matrix

Function 61 - Costs to Include:	Function 61 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Salaries and related expenditures for community recreation services such as the operation of a school library, swimming pool, and playgrounds for the public • Parenting programs • Parental involvement programs • Parent education/involvement liaison or coordinator • Parental and education services to adults other than adult basic education • Salaries and related expenditures for child care for teen parents attending school • Staff for child care for teachers or working parents • Baby-sitting after hours and after school daycare • Salaries and related expenditures for amnesty programs • Salaries and related expenditures for civic centers • Salaries and related expenditures for public health programs • Salaries and related expenditures for conducting meetings with parental advisory committees • Pre/post-employment physicals or drug testing for personnel classified in this function 	<ul style="list-style-type: none"> • Upkeep and maintenance for buildings and grounds (Function 51) • Summer feeding program (Function 35) • After hours tutorial and enrichment (Function 11) • Adult basic education (Function 11)

Object Code Detail Listing

6100	Payroll Costs	
	6112	Salaries or Wages for Substitute Teachers
	6117	Extra Duty – Professional
	6119	Professional Salaries
	6121	Overtime – Support
	6122	Substitute Support Personnel
	6125	Extra Duty – Support
	6129	Paraprofessional/Hourly Personnel Wages
	614X	Benefits
6200	Professional & Contracted Services	
	6211	Legal Services
	6212	Audit Services
	6213	Tax Appraisal & Collection
	6219	Professional Services
	6222	Student Tuition – Public Schools
	6239	Education Service Center Services
	6249	Contracted Maintenance & Repair
	6259	Utilities
	6269	Rentals – Operating Leases
	6299	Miscellaneous Contracted Services
6300	Supplies & Materials	
	6311	Fuel
	6319	Maintenance & Facilities Supplies
	6321	Textbooks
	6329	Reading Materials & Library Books
	6339	Testing Materials
	6343	Items for Resale
	6395	General Supplies <i>(including software licenses)</i>
	6397	Toner
	6399	Paper/Coop Supplies
6400	Other Operating Costs	
	6411	Travel <i>(including conference fees & registrations, rental cars)</i>
	6412	Student Travel
	6429	Insurance & Bonding Costs
	6439	Election Costs
	6491	Statutorily Required Public Notices
	6494	Reclassified Transportation <i>(SISD buses only)</i>
	6495	Dues/Membership Fees
	6499	Miscellaneous Operating Expenses

Object Code Detail Listing

6600	Capital Equipment	
	6619	Land Purchase & Improvement
	6629	Building Purchase, Construction or Improvements
	6631	Vehicles <i>(Cost of \$5,000 or over)</i>
	6639	Furniture, Equipment & Software, \$5,000 and greater <i>(including files servers, furniture \$5,000 and over)</i>
	6641	Vehicles <i>(Cost of less than \$5,000)</i>
	6649	Furniture & Equipment less than \$5,000 that is tracked <i>(District Defined)</i>
	6659	Capital Lease of Furniture, Equipment and Software
	6669	Library Books and Media

Object Code Descriptions

6100 PAYROLL COSTS

This major classification includes the gross salaries or wages and benefit costs for employee services. An employee is paid a salary or wage. The school district acts in a supervisory capacity over an employee and furnishes the working area and usually the equipment and materials necessary for the completion or performance of a task or service. Although an employee may work with more than one supervisor subsequent to, during, or after the normal employment period of hours, if the services or tasks performed are at the general direction of the school district, the amount paid to that employee is considered a payroll cost.

6112 Salaries or Wages for Substitute Teachers

This code is used to classify the gross salary and wage expenditures/expenses for substitute teachers and may be used with Function 11 (Instruction) and Function 13 (Curriculum Development and Instructional Staff Development).

6117 Extra Duty Pay – Professional Personnel (LOCALLY DEFINED)

This code is used to classify extra duty pay to professionals for other work performed.

6119 Salaries or Wages - Teachers and Other Professional Personnel

This code is used to classify the gross salary and wage expenditures/expenses for teachers and other professional exempt personnel as defined by the Fair Labor Standards Act. This includes:

- Gross salary and wage expenditures/expenses
- Wages paid to employees for performing duties beyond the normal working day
- Amounts above the school district's standard pay for additional certification requirements, such as a Bilingual teacher
- Amounts for additional responsibilities such as coaching, UIL sponsorship, yearbook sponsorship, band directing, tutoring and department heads

Any local option codes that are used at the local option are to be converted to account 6119 for PEIMS reporting.

6120 Support Personnel

This code is used to classify the gross salary and wage expenditures/expenses for support personnel.

6121 Overtime - Support Personnel

This code is used to classify wages paid to support personnel for performing duties beyond the normal working day or for amounts above the school district's standard pay for additional qualifications.

6122 Salaries or Wages for Substitute Support Personnel

This code is used to classify the gross salary and wage expenditures/expenses for substitute support personnel and should be used with Function 23 (School Leadership).

6125 Extra Duty Pay – Support Personnel (LOCALLY DEFINED)

This code is used to classify extra duty pay to support personnel for other work performed.

6129 Salaries or Wages for Support Personnel

This code is used to classify salaries or wages for support personnel such as paraprofessional and support staff defined as non-exempt by the Fair Labor Standards Act. Any local option codes that are used at the local option are to be converted to account 6129 for PEIMS reporting.

Object Code Descriptions

614X Benefits

This group of codes is used for employee benefits.

6200 PROFESSIONAL AND CONTRACTED SERVICES

The major account classification is used to record expenditures/expenses for services rendered to the school district by firms, individuals and other organizations. This includes services provided by internal service funds unless the internal service fund is used to account for employee benefits. Internal service fund expenditures/expenses for employee benefits, such as health insurance, are to be classified to the appropriate code in the 6100 series of accounts. Normally, professional and contracted services represent a complete service that is rendered for the school district, and no attempt should be made to separate labor from supplies.

6210 Professional Services

6211 Legal Services

This code is used to classify fees, associated travel and other related costs for legal services. However, legal fees, associated travel and other costs related to the collection of taxes are to be classified in account 6213, Tax Appraisal and Collection. Delinquent tax collection fees that are charged as “costs” to the taxpayer and paid to an attorney are to be treated as a liability in account 2110, Accounts Payable, not as an expenditure. All expenditures/expenses coded to object code 6211 are to be coded to function 41, General Administration.

6212 Audit Services

This code is used to classify fees, associated travel and other related costs for audit services. All expenditures/expenses coded to object code 6212 are to be coded to function 41, General Administration.

6213 Tax Appraisal and Collection

This code is used to classify fees, associated travel, and other related costs for the appraisal of property and the collection of taxes, including attorney fees directly related to the collection of taxes. This account is also to be used by the school district to record its pro rata share of the administrative cost of the Consolidated Taxing District. Delinquent tax collection fees that are charged as “costs” to the taxpayer and paid to an attorney are to be treated as a liability in account 2110, Accounts Payable, not as an expenditure. This code is only to be used in the General Fund.

Payments made to another governmental entity (for appraisal costs only) should be coded to function code 99 (Other Intergovernmental Charges); otherwise, function code 41 (General Administration) should be used for the collection of taxes.

6219 Professional Services

This code is used to classify expenditures/expenses for professional services rendered by personnel who are not on the payroll of the school district. Professional/consulting services are delivered by an independent contractor (individual, entity or firm) that offers its services to the public. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the school district. This includes all related expenditures/expenses covered by a professional services contract, if the contracted service is not detailed above. Any local option codes that are used at the local option are to be converted to account 6219 for PEIMS reporting.

Object Code Descriptions

6220 Tuition and Transfer Payments

Tuition payments are made when the school district pays for tuition to institutions of higher education on behalf of a staff member or a student. Transfer payments are made when the school district pays for students to attend another school district, either private or public.

6222 Student Tuition - Public Schools

This code is used to classify expenditures/expenses for tuition if a school district is under contract with public schools to provide instructional services to students. This includes payments made to school districts under Section 29,201, TEC, Public Education Grant Program (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.

6239 Education Service Center Services

This code is used to classify all contracted services provided by the education service center. Included in this account are:

- Data processing services
- Media services
- Special education services
- Vocational education services
- Staff development
- Curriculum development
- Drug training
- Grant writing services, etc. that the education service center provides to school districts

This does not include supplies (which should be charged to the appropriate supply account) purchased under a purchasing agreement with an education service center, but does include a fee assessed for providing the service. Any local option codes that are used at the local option are to be converted to account 6239 for PEIMS reporting.

6249 Contracted Maintenance and Repair

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, repair and minor restorations, but do not include such costs as new building construction, renovating and remodeling of buildings, etc. 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. Maintenance contracts are to be included in the appropriate expenditure object codes defined below.

Object Code Descriptions

Object 6249 Expenditures to Include:	Object 6249 Expenditures to Exclude:
<p>This includes expenditures/expenses for normal contracted upkeep, repairs, maintenance and renovation of:</p> <ul style="list-style-type: none"> • Office equipment • Furniture • Computers • Copiers • District-owned telephone systems • Facsimile machines • Software upgrades • Maintenance agreement fees • Other equipment when the repairs are provided by an outside individual or firm • Buildings and grounds (janitorial/landscaping, etc.) 	<ul style="list-style-type: none"> • Purchase of furniture, technology equipment, software, and capital outlay items (Object 6399 or 66XX) • Purchase of site licenses, single user software, etc. (Object 6399, or 6659)

For vehicles, this includes expenditures/expenses for normal upkeep and contracted repair of vehicles, including buses, maintenance vehicles, driver education vehicles and any other vehicles used by school district staff or students.

For buildings and grounds, this includes expenditures/expenses for normal upkeep of buildings and grounds. This includes contracted costs of maintenance for buildings including heating, ventilation, air conditioning, and any related maintenance agreements.

Services may be provided on an on-call basis or within the terms of a maintenance agreement. Any local option codes that are used at the local option are to be converted to account 6249 for PEIMS reporting.

6259 Utilities

This code is used to classify expenditures/expenses for utilities. This includes:

- Water, wastewater treatment, and sanitation (garbage disposal)
- Telephone services and telecommunication charges for cellular telephones, pagers, and modem line charges, facsimile charges, etc.
- Electricity
- Natural gas, propane, coal and any other fuel used for the heating and cooling of buildings

Any local option codes that are used at the local option are to be converted to account 6259 for PEIMS reporting.

Object Code Descriptions

6269 Rentals - Operating Leases

This code is used to record expenditures/expenses for renting or leasing either equipment or property under operating lease agreements. Refer to the Debt section (Other Types of Debt) for further guidance. This includes, but is not limited to, rental or lease of:

- Furniture
- Computers
- Telecommunications equipment
- Audio-visual equipment
- Vehicles (including buses)
- Land
- Buildings
- Space in buildings
- Grounds

Any local option codes that are used at the local option are to be converted to account 6269 for PEIMS reporting.

6299 Miscellaneous Contracted Services (May include 6294-6298)

This code is used to classify expenditures/expenses for miscellaneous contracted services not specified elsewhere. Any local option codes that are used at the local option are to be converted to account 6299 for PEIMS reporting.

6300 SUPPLIES AND MATERIALS

6310 Supplies and 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 Gasoline and Other Fuels for Vehicles (Including Buses)

This code is used to classify expenditures/expenses for gasoline, motor oil and other fuels required for operating vehicles.

6319 Supplies for Maintenance and/or Operations (May include 6315-6318)

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:

- Janitorial or custodian supplies
- Building maintenance supplies for minor repairs and upkeep by maintenance staff
- Supplies for upkeep of furniture and equipment

Any local option codes used at the local option are converted to acct. 6319 for PEIMS reporting.

Object Code Descriptions

6321 Instructional Materials (formerly Textbooks)

This code is used to classify expenditures/expenses for textbooks, technology, etc. purchased by the school district and furnished free to students, certain classes or grades.

6329 Reading Materials

This code is used to classify all expenditures/expenses for magazine subscriptions and newspaper subscriptions that are placed in classrooms, offices or libraries. Also included are reference books and other reading materials placed in a classroom or office that are not cataloged and controlled by the library. Additionally, this code also includes library books and media that do not meet the capitalization criteria of the school and have a per unit value of less than \$5,000 and/or a useful life of one year or less (Effective September 1, 2001). Any local option codes used at the local option are to be converted to account 6329 for PEIMS reporting.

6339 Testing Materials

This code is used to classify expenditures/expenses for testing materials including test booklets. Test scoring is not to be classified here, but rather, in the 6200 series of accounts, Professional and Contracted Services. Any local option codes that are used at the local option are to be converted to account 6339 for PEIMS reporting.

6343 Items for Resale

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

6397 Toner

This code is locally defined for toner. (6395-6398: These codes are used, at the option of the school district, to classify supplies and materials. For PEIMS, these accounts are converted to Object Code 6399.)

6395/6399 General Supplies

This code is used to classify expenditures/expenses for those items of relatively low unit cost (even though used in large quantities) necessary for the instruction process and/or for administration.

Object 6395/6399 Expenditures to Include:	Object 6395/6399 Expenditures to Exclude:
<p>These items include:</p> <ul style="list-style-type: none"> • Consumable teaching and office items such as paper, pencils, forms, postage, etc. • Workbooks • Audio-visual aids such as filmstrips, VCR tapes, CD/DVD disks, diskettes, computer tapes, software • Site licenses, single use software that has a per-unit cost of less than \$5,000 • Supplies for a satellite dish and other supplies for technology 	<ul style="list-style-type: none"> • Purchase of furniture, technology equipment, software, and capital outlay items having a per-unit cost of \$5,000 or more (Object 6639) • Items that don't meet the individual \$5,000 capital asset criteria, but by school district policy are defined to be a capital asset or aggregated items equal or exceed \$5,000 (example: library books) (Object 6649 or 6669)

Object Code Descriptions

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.

6411 Travel and Subsistence - Employee Only

This code is used to classify the cost of transportation, meals, room, and other expenses associated with traveling on official school business. Travel expenses must conform to IRS and 2 CFR Part 225 (OMB Circular A-87) regulations. Any travel reimbursed from state funds and federal funds that are received from the Texas Education Agency must comply with the general appropriations act.

The cost of employee travel also includes any registration fees associated with attending conferences, including seminars, in-service training, etc. Membership dues are classified in account 6495, Dues.

6412 Travel and Subsistence - Students

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. (Do not use function 34)

6429 Insurance and Bonding Costs

This code is used to classify costs for insurance, including property insurance, liability insurance, bonding costs, athletic insurance, etc. Any local option codes that are used at the local option are to be converted to account 6429 for PEIMS reporting.

6491 Statutorily Required Public Notices

This code is used to identify expenditures/expenses for dues paid to publish all statutorily required public notices in the newspaper by the school district or their representatives.

6494 Reclassified Transportation Expenditures/Expenses

This code is used to identify expenditures/expenses for transportation costs other than those incurred for the purpose of transporting students to and from school. Expenses from various expenditure object codes for salaries, fuel, etc. in Function 34 (Student Transportation) should be reclassified to this expenditure object code with the appropriate function assigned. Examples of such costs include those associated with field trips (Function 11) and co-curricular/ extracurricular activities (Function 36). Identification of the costs of transporting students for any purpose other than to and from school is required under Section 34.010, TEC.

6495 Membership Costs (Dues)

This code is used to identify expenditures/expenses for dues paid to clubs, committees, or other organizations. Examples of organizations are TESA, TASP, TASB, Lions Club, Rotary Club, local chapters of commerce and other associations. This does not include any registration fees associated with attending conferences or seminars, which are coded to account 6411. Dues paid on behalf of an employee should be coded to that employee's function code; dues paid on behalf of the district should be coded 41. Prior to this change, dues were included in object code 6499.

6499 Miscellaneous Operating Costs

This code is used to classify expenditures/expenses for all other operating costs not mentioned above. This account includes:

- ◆ Fees (not associated with travel)

- ◆ Awards
- ◆ Bid notices
- ◆ Graduation expenses
- ◆ Food/refreshments for school-related meetings
- ◆ Newspaper advertisements, etc.

Dues are to be coded to object code 6495 effective for the 2008/09 fiscal year (September 1 or July 1 depending on the fiscal year end).

Any local option codes that are used at the local option are to be converted to account 6499 for PEIMS reporting.

6600 CAPITAL OUTLAY - LAND, BUILDINGS AND EQUIPMENT

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

6639 Furniture, Equipment and Software >\$5000

This code is used to classify expenditures for all equipment, furniture, technology equipment 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. Any local option codes that are used at the local option are to be converted to account 6639 for PEIMS reporting.

Object 6639 Expenditures to Include:	Object 6639 Expenditures to Exclude:
<ul style="list-style-type: none"> • Telephone systems • Intercommunication and telecommunication systems • Mainframe and mini-computers • High-capacity copy machines • Purchase of site licenses, single use software, etc., if more than \$5,000 or more per unit costs 	<ul style="list-style-type: none"> • Contract programming non-ownership (Object 6219) • Lease purchases with \$5,000 or more per unit costs (Object 6659) • Maintenance fees and/or upgrades (Object 6249) • Purchase of site licenses, single use software, network fees, etc. (Object 6399 or 6659) • Items that don't meet the individual \$5,000 capital asset criteria, but by school district policy are defined to be a capital asset or aggregated items equal or exceed \$5,000 (example: library books) (Object 6649 or 6669)

6649 Capital Assets - Other - Locally Defined Groupings <\$5000

This code is used at the discretion of the school district if the school district policy requires the capitalization of items that individually or, as a group, is less than the \$5,000 criterion identified in the 6630 series of accounts. If a school district does not account for these items under object code 6649, then the items are to be classified under object code 6399, General Supplies. Any local option codes that are used at the local option are to be converted to account 6649 for PEIMS reporting.

Object Code Descriptions

6669 Library Books and Media

This account code is used to account for the acquisition of library books and media that meet the capitalization criteria of the school or have a per unit value of equal to or greater than \$5,000 whichever is less; (Effective September 1, 2001); Library books and media such as CD ROM, software, learning diskettes and film may be recorded in a capital assets system as a block of items purchased; however, the library should maintain an acquisition ledger that records the detailed cost of each book. Any local option codes that are used at the local option are to be converted to account 6669 for PEIMS reporting.

Organization Code Detail Listing

002	SWEENY HS
041	SWEENY JH
104	SWEENY ELEMENTARY
699	SUMMER SCHOOL
701	SUPERINTENDENT/HR
702	SCHOOL BOARD
745	HUMAN RESOURCES
750	BUSINESS OFFICE
999	DISTRICT WIDE

Program Intent Code Detail Listing

11	BASIC EDUCATION
21	GIFTED & TALENTED
22	CAREER & TECHNICAL
23	SPECIAL EDUCATION
24	ACCELERATED EDUCATION
25	BILINGUAL & SPECIAL LANGUAGE
26	AEP BASIC
28	DAEP BASIC
29	DAEP STATE COMP ED SUPPLEMENTAL
30	SCE TITLE I CAMPUS WIDE
31	HS ALLOTMENT
32	PRE-K
33	SPED PK
34	STATE COMP ED PK
35	BILINGUAL PK
91	ATHLETICS AND RELATED ACT
99	UNDISTRIBUTED PROGRAM

Program Intent Code Descriptions

11 - Basic Educational Services

The costs incurred to provide the basic services for education/instruction to students in grades PK-12 prescribed by State law as well as adult basic and secondary education services. Basic is defined as the curriculum provided for those students that are not in special education. Basic educational services include the costs to evaluate, place, and provide educational services to students in honors, college preparatory and advanced placement courses.

21 - Gifted and Talented

The costs incurred to assess students for program placement and provide instructional services (which are guided by the State plan) beyond the basic educational program and that are designed to meet the needs of students in gifted and talented programs.

22 - Career and Technical

The costs incurred to evaluate, place and provide educational and/or other services to prepare students for gainful employment, advanced technical training or for homemaking. This may include apprenticeship and job training activities.

23 - Services to Students with Disabilities (Special Education)

The costs incurred to evaluate, place and provide educational and/or other services to students who have Individual Educational Plans (IEP) approved by Admission, Review and Dismissal (ARD) committees. These plans are based on students' disabilities and/or learning needs.

24 - Accelerated Education

The costs incurred to use instructional strategies in accordance with campus/district improvement plans to provide services in addition to those allocated for basic services for instruction, thereby increasing the amount and quality of instructional time for students at risk of dropping out of school.

FSP compensatory education expenditures are attributable to program intent code 24, Accelerated Education, only if the expenditures are supplemental. Activities reflected in expenditures attributable to FSP compensatory education are those activities that supplement the regular education program for students at risk of dropping out of school.

As a goal, accelerated education seeks to provide a challenging and meaningful instructional program to close the achievement gap between children at risk of dropping out of school and their peers.

25 - Bilingual Education and Special Language Programs

The costs incurred to evaluate, place and provide educational and/or other services that are intended to make the students proficient in the English language, primary language literacy, composition and academic language related to required courses. These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.

26 - Non-disciplinary Alternative Education Programs - AEP Services (Effective 09/01/04)

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

Program Intent Code Descriptions

28 - Disciplinary Alternative Education Program – DAEP Basic Services

All costs incurred to provide the base line program (non-supplemental) services to students who are separated from the regular classroom to a disciplinary alternative education program. For the purpose of analyzing compliance with the 85% minimum expenditure rule for the FSP compensatory education allotment for each fiscal year (beginning with fiscal year 2003 or beginning with the twelve month period ended on June 30, 2003 or August 31, 2003), the Texas Education Agency will include in its analysis base level costs recorded under this program intent code in an amount up to 18% of the FSP compensatory education allotment. (See Section 9.3.7, Module Nine for methodology) Services must be described in the campus improvement plan.

29 - DAEP State Compensatory Education Supplemental Costs

The supplemental costs incurred to provide services to students who are separated from the regular classroom to a disciplinary alternative education program. These costs **are supplemental** costs in relation to standards for base level education resource allocations and must be described in the campus improvement plan.

30 - Title I, Part A Schoolwide Activities Related to State Compensatory Education (SCE) and Other Costs on Campuses with 40% or More Educationally Disadvantaged Students

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

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

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

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

Program Intent Code Descriptions

[31 - High School Allotment \(effective fiscal year 2009/10\)](#)

This program intent code is to be used to account for the \$275 per high school student to prepare students to go on to higher education, encourage students to take advanced academic course work, increase the rigor of academic course work, align secondary and postsecondary curriculum and support promising high school completion and success initiatives in grades 6 through 12. If the district meets certain college readiness and completion rate standards, there are less restrictions on how the funds are spent—see TEC 39.234.

This amount is not paid separately, but is combined with other Foundation School Program funds. The breakdown of the amount is provided on the Summary of Finance for journal entry purposes.

See the High School Allotment section of the HB1 implementation page for general information and a link to TAC 61 for rules on high school allotment.

This PIC is to be used beginning in fiscal year 2009/10 with fund 199 to align with the movement to Tier I funding; however, before that time it may be coded to fund 428 to record any remaining fund balance at the end of fiscal year 2008/09.

[32 - Prekindergarten \(Pre-K\) \(Effective fiscal year 2011/2012\)](#)

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

[33 - Prekindergarten \(Pre-K\) Special Education](#)

[34 - Prekindergarten \(Pre-K\) State Compensatory Education](#)

[35 - Prekindergarten \(Pre-K\) Bilingual Education](#)

[91 - Athletics and Related Activities](#)

The costs incurred to provide for participation in competitive athletic activities such as football, basketball, golf, swimming, wrestling, gymnastics, baseball, tennis, track, volleyball, etc. This includes costs associated with coaching as well as sponsors for drill team, cheerleaders, pep squad or any other organized activity to support athletics. However, this does not include band.

[99 - Undistributed](#)

All charges which are not readily distributed to program intent codes are classified here. Program intent code 99 may be used when recording substitute teachers and on-behalf teacher retirement payments in all function codes. This code may be used for costs not clearly attributable to a specific program intent.

Program Intent Code Matrix

Program Intent Code 11 Costs to Include:	Program Intent Code 11 Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Basic services for education/instruction (PK-12) prescribed by Texas law, including: • -Regular education program for limited English proficiency students • PK funded from basic education allotment during one-half of full-day program • District/campus improvement plan • Honors, college preparatory courses • Advanced placement courses not designated as part of a gifted and talented program • Adult basic and secondary education services • Section 504 students • Physical education (P.E.) Classes when athletic activities take place, but P.E. or P.E. equivalent credit is issued • Foreign language courses • TEKS for foundation curriculum and electives in enrichment curriculum as needed for high school graduation • Day Care Cost • In School Suspension Program • Parenting Classes • Services for an elective alternative education program for students not at risk of dropping out of school 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Gifted and talented services (PIC 21) • Advanced placement services designated as part of a gifted and talented program (PIC21) • Additional salaries and related expenditures/ expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations social clubs, (i.e., NHS, Beta Club, Letterman’s Club) (PIC 99) • Additional salaries and related expenditures/ expenses associated with serving as coaches, athletic directors, drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (i.e., additional days employed reduction of class load, length of day, etc.) (PIC 91) • Basic services for DAEPs (PIC 28) • Services for alternative education programs (non-disciplinary) that do not represent costs for providing services to students at risk of dropping out of school, as defined under Section 29.081 TEC (PIC 31) • Costs for non-disciplinary alternative education programs (PIC 26) • AEP costs (Basic and Supplemental) • SCE costs incurred in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30) • SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24) • Title I, Part A services

Program Intent Code 21 Costs to Include:	Program Intent Code 21 Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Gifted and talented programs • Advanced placement courses designated as part of a gifted and talented program 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Honors, college preparatory courses (PIC 11) • Advanced placement courses not designated as part of a gifted and talented program (PIC 11) • Summer camps, summer schools, field trips or other summer enrichment programs (PIC 11) • All DAEP related cost

Program Intent Code Matrix

Program Intent Code 22 Costs to Include :	Program Intent Code 22 Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Career and Technical for Handicapped (VEH) • Employment preparation services • Apprenticeship and job training activities • All career and technical courses (grades 9-12 and VEH for grades 7 - 8) • Career and Technical Supervisor or Director • Career and Technical Counselors • Programs which follow the State Plan for Career and Technical Education 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Vocational adjustment classes - VAC (PIC 23) • Quasi - Vocational classes in Middle School and Junior High (PIC 11) • Career and Technical courses that do not meet the State guidelines (PIC 11) • All DAEP related cost

Program Intent Code 23 Costs to Include:	Program Intent Code 23 Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Students who are served in the special education program under identified instructional settings such as: <ul style="list-style-type: none"> - Homebound - Hospital class - Speech therapy - Resource room - "Self-contained, mild, moderate or severe" classroom - Off home campus setting (multi-district, community class and self-contained separate campus) - Residential Care and treatment facility - Residential facility - Nonpublic contract - Vocational adjustment class (VAC) - Mainstream (support for students in inclusive setting) • Students with identified disabilities under the Individuals with Disabilities Education Act and TEC • Special Education directors, coordinators or supervisors 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Services to Section 504 students (PIC 11) • Vocational Education for Handicapped (VEH) (PIC 22) • Regular education services in the basic educational program, including the salaries of regular education personnel (PIC 11) • All DAEP related cost

Program Intent Code Matrix

Program Intent Code 24 Costs to Include:	Program Intent Code 24 Costs to Exclude (with Correct Program Intent Code):
<p>Supplemental costs to the Regular Education Program for additional instructional programs and instructional related services specifically designed to benefit students at risk of dropping out of school, as defined by Section 29.081, Texas Education Code:</p> <ul style="list-style-type: none"> • Intensive instructional programs • State Compensatory Education (SCE) supplemental instructional activities for students at risk of dropping out of school • Concentrated instructional staff resources • Reduction of class size • Teacher assistants • Staff development activities for teachers and teacher assistants to add new competencies specifically geared to the needs of students at risk of dropping out of school • Extension of the instructional day, week and/or year • Implementation of individual and small group tutorials • Purchase of specialized computer-assisted instruction • Purchase of specialized instructional supplies and materials • Specialized instructional equipment • TAKS remediation • Dropout recovery/dropout intervention services at high school/middle school campuses/centers • School Reform programs • Individualized instruction programs • Summer/intersession programs • Local programs to "close the gap" • Visiting teachers • Improvements and enhancements to programs for limited English proficiency (LEP) students • Mentorship programs • Residential Placement Programs • Costs for modified curriculum for instructional services provided to migrant students • Costs incurred to provide supplemental services in support of Title I, Part A • Supplemental instructional services in support of a Title I, Part A Targeted Assistance Program 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Basic services (PIC 11) • Services for non-disciplinary alternative education programs (Basic and Supplemental Costs) • Services for disciplinary alternative education programs (Basic and Supplemental Costs) • SCE costs incurred to provide services in support of Title I, Part A school-wide campuses with 40% or greater educationally disadvantaged students (PIC 30) • Day Care Cost (PIC 11) • In School Suspension Program (PIC 11) • Parenting Classes (PIC 11)

Program Intent Code Matrix

Program Intent Code 24 Costs to Include: <i>Continued</i>	Program Intent Code 24 Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • Cost of services for a modified curriculum program specifically designed to improve the academic performance of students at risk of dropping out of school, as defined under Section 29.081, Texas Education Code • Mentoring services program for students at risk of dropping out of school • Cost of a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) • An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) 	

Program Intent Code 25 Costs to Include:	Program Intent Code 25 - Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Services intended to make students proficient in English • Provision of a bilingual program • Provision of ESL instruction • Instruction in primary language • Increase in cognitive academic language proficiencies • Bilingual services to immigrant students • Program and student evaluation • Instructional materials and equipment • Staff development • Supplemental staff expenses • Salary supplements for teachers • Supplies required for quality instruction and smaller class size 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Foreign language courses (PIC 11) • All DAEP related cost • Full salary of bilingual/ESL instructors

Program Intent Code Matrix

Program Intent Code 26 Costs to Include:	Program Intent Code 26 Costs to Exclude (with Correct Program Intent Code):
<p>Non-disciplinary AEP education program costs:</p> <ul style="list-style-type: none"> • A program specifically designed to serve students at risk of dropping out of school, as defined by TEC, Section 29.081 • English language arts, mathematics, science, history, and self-discipline • Educational and behavioral needs • Supervision • Counseling • Parental involvement • Security • Mentoring services program for students at risk of dropping out of school • Cost of a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) • An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • State Compensatory Education (SCE) costs to provide services in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30) • Costs incurred to provide supplemental services in support of Title I, Part A targeted assistance program. (PIC 24) • Services under Title I, Part A • Services for an elective alternative education program for students not at risk of dropping out of school (PIC 11) • Day Care Cost (PIC 11) • In School Suspension Program (PIC 11) • Parenting Classes (PIC 11)

Program Intent Code 28 Costs to Include:	Program Intent Code 28 Costs to Exclude (with Correct Program Intent Code):
<p>DAEP base level education program costs:</p> <ul style="list-style-type: none"> • English language arts, mathematics, science, history, and self-discipline • Educational and behavioral needs • Supervision • Counseling • Parental involvement • Security • Mentoring services program for students at risk of dropping out of school • Cost of a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) • An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Non-disciplinary AEPs (Basic and supplemental costs) • Supplemental costs for disciplinary alternative education program services (PIC 29) • SCE costs incurred in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30) • SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24) • Services under Title I, Part A • Day Care Cost (PIC 11) • In School Suspension Program (PIC 11) • Parenting Classes (PIC 11)

Program Intent Code Matrix

Program Intent Code 29 Costs to Include:	Program Intent Code 29 Costs to Exclude (with Correct Program Intent Code):
<p>DAEP supplemental SCE costs:</p> <ul style="list-style-type: none"> • English language arts, mathematics, science, history, and self-discipline • Educational and behavioral needs • Supervision • Counseling • Parental involvement • Security • Mentoring services program for students at risk of dropping out of school • Cost of a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) • An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Basic services for DAEPs (PIC 28) • Non-disciplinary AEPs (Basic and supplemental costs) • AEP costs (Basic and Supplemental) • SCE costs incurred in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30) • SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24) • Title I, Part A services • Day Care Cost (PIC 11) • In School Suspension Program (PIC 11) • Parenting Classes (PIC 11)

Program Intent Code 30 Costs to Include:	Program Intent Code 30 Costs to Exclude (with Correct Program Intent Code):
<p>SCE costs incurred to supplement the following eight components of a Title I, Part A schoolwide program:</p> <ol style="list-style-type: none"> (1) A comprehensive needs assessment of the entire school, including the needs of any migratory children in attendance. This assessment is based on information about the achievement of children in relation to the Texas State Academic Standards (TAKS). It should identify gaps between the current status of the school and its vision of where it wants to be, relative to key indicators or focus areas. Data obtained from the needs assessment provide the foundation for the goals of the comprehensive schoolwide plan. (2) Schoolwide reform strategies that: provide opportunities for all children to meet the State's academic standards, particularly low-achieving children. The schoolwide plan also should address how the school will determine if student needs have been met. (3) Instruction by highly qualified teachers (refer to the NCLB Program Coordination web page for additional information: http://www.tea.state.tx.us/nclb/). (4) High quality and ongoing professional development for teachers, principals, and paraprofessionals, and if appropriate, pupil services personnel, parents, and other staff. 	<p>SCE costs incurred relating to:</p> <ul style="list-style-type: none"> • Basic and supplemental services at AEPs and DAEPs • SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24) • Day Care Cost (PIC 11) • In School Suspension Program (PIC 11) • Parenting Classes (PIC 11)

Program Intent Code Matrix

Program Intent Code 30 Costs to Include: <i>Continued</i>	Program Intent Code 30 Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> (5) Strategies to attract high-quality highly qualified teachers. (6) Increased parental involvement activities. (7) Assistance for preschool children in the transition from early childhood programs, such as Head Start, Even Start, Early Reading First, or a state-run preschool program, to local elementary school programs. (8) Inclusion of teachers in the decisions regarding the use of academic assessments in order to provide information on, and to improve, the achievement of individual students and the overall instructional program. (9) Provision of effective, timely additional assistance and activities to students who experience difficulty mastering the proficient or advanced levels of academic achievement standards. This shall include measures to ensure that students' difficulties are identified on a timely basis and provide sufficient information on which to base effective assistance. (10) Coordination and integration of federal, state, and local services and programs. 	

Program Intent Code 91 Costs to Include:	Program Intent Code 91 Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Additional salaries associated with serving as coaches, athletic directors drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (i.e., additional days employed, reduction of class load, length of day, etc.) 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Additional salaries and related expenditures/expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (i.e., NHS, Beta club, Letterman's Club) (PIC 99)

Program Intent Code 99 Costs to Include:	Program Intent Code 99 Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Substitute teachers (if not allocated to specific PICs) • Teacher retirement on-behalf payment (if not allocated to specific PICs) • Additional salaries and related expenditures/expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (i.e., NHS, Beta club, Letterman's Club) 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Additional salaries associated with serving as coaches, athletic directors, drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (i.e., additional days employed, reduction of class load, length of day, etc.) (PIC 91)

