

FRIENDSWOOD INDEPENDENT SCHOOL DISTRICT



BUDGET CODE GUIDE

OVERVIEW OF ACCOUNT CODES

Section 44.007 of the Texas Education Code requires that a standard school district fiscal accounting system be adopted by each school district. The system must meet at least the minimum requirements prescribed by the State Board of Education and also be subject to review and comment by the state auditor. Additionally, the accounting system must conform to Generally Accepted Accounting Principles (GAAP). This section further requires that a report be provided at the time that the school district budget is filed, showing financial information sufficient to enable the state board of education to monitor the funding process and to determine educational system costs by school district, campus, and program.

The Texas Education Code, Section 44.008, requires each school district to have an annual independent audit conducted that meets the minimum requirements of the State Board of Education, subject to review and comment by the state auditor. The annual audit must include the performance of certain audit procedures for the purpose of reviewing the accuracy of the fiscal information provided by the district through the Public Education Information Management System (PEIMS). The audit procedures are to be adequate to detect material errors in the school district's fiscal data to be reported through the PEIMS system for the fiscal period under audit.

A major purpose of the following accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with generally accepted accounting principles.

FUND CODE

WHO IS FUNDING THE BUDGET?

A mandatory three digit code to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group and the second and third digit specifies the fund.

199-11-6399-00-001-0-11-000

FUND CODES

GOVERNMENTAL FUNDS

- 198 COMMUNITY EDUCATION AND ATHLETIC CAMPS (PEIMS 199)
- 199 GENERAL FUND (PEIMS)

SPECIAL REVENUE FUNDS

- 200 – 289 FEDERALLY FUNDED (see FASRG)
- 290 – 379 FEDERALLY FUNDED SHARED SERVICE ARRANGEMENTS (see FASRG)
- 380 – 429 STATE FUNDED (see FASRG)
- 430 – 459 STATE / LOCALLY FUNDED SHARED SERVICE ARRANGEMENTS (see FASRG)
- 460 – 499 LOCALLY FUNDED (see FASRG)
- 461 CAMPUS ACTIVITY FUNDS
(See Fund 865 for Student Activity Funds)

DEBT SERVICE FUNDS

- 599 DEBT SERVICE FUND (PEIMS)

CAPITAL PROJECTS FUNDS

- 659 BONDS 2007 – CAPITAL (PEIMS 699)

ENTERPRISE FUNDS

- 734 FUEL FUND
- 740 VENDING FUND

FUND CODES (Continued)

INTERNAL SERVICE FUNDS

755 WORKERS' COMPENSATION INSURANCE (PEIMS 753)

AGENCY FUNDS

803 TAX OFFICE

808 EDUCATION FOUNDATION

865 STUDENT ACTIVITY FUND (PEIMS)

891 C. W. CLINE SCHOLARSHIP

892 HENRY WINSTON SCHOLARSHIP

893 J. CANNON WILLARD SCHOLARSHIP

GENERAL CAPITAL ASSETS AND LONG-TERM DEBT

901 GENERAL FIXED ASSETS (PEIMS)

902 GENERAL LONG-TERM DEBT (PEIMS)

FUNCTION CODE

FOR WHAT PURPOSE IS THE MONEY BEING EXPENDED?

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

199-11-6399-00-001-0-11-000

FUNCTION CODES

11 INSTRUCTION (PEIMS)

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 for direct classroom instruction and other activities that deliver, enhance, or direct the delivery of learning situations to students.

Costs include salaries and related expenditures 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 substitute teachers)
- 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
- Instructional computer networks, software, licensing fees, maintenance, supplies, staff and instructional lab teacher
- Testing materials for tests developed and administered by teachers
- Network manager or technology coordinator for instructional networks
- Graduation expenditures
- ESL teaching certificate
- Instructional supplies, classroom supplies, grade books and software, etc.
 - Includes Red Ribbon Week, Drug Awareness, etc.

12 INSTRUCTIONAL RESOURCES AND MEDIA SERVICES (PEIMS)

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

Costs include salaries and related expenditures associated with:

- Librarians
- Library aides and assistants and substitutes for library staff

FUNCTION CODES (Continued)

12 INSTRUCTIONAL RESOURCES AND MEDIA SERVICES (Continued)

- Media or resource center personnel who work in an audiovisual center, television studio, or related work-study areas
- Library books, films, video cassettes, CD ROM 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

13 CURRICULUM DEVELOPMENT AND INSTRUCTIONAL STAFF DEVELOPMENT (PEIMS)

This function is used for expenditures that are exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. **Expenditures 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 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.

Costs to include:

- Staff that research and develop innovative, new, or modified instruction
- Fees for outside consultants conducting in-service training or staff development for instructional and instructional related staff (includes education service centers)
- Staff who prepare and/or conduct in-service training or staff development for instructional and instructional related staff
- Subject area or grade level department heads and related support staff
- Travel and subsistence for instructional and instructional related staff to attend in-service or staff development meetings
- ESL test fee
- Supplies, materials and equipment for curriculum development or in-service training
- Upkeep and repairs to equipment used for curriculum development or in-service training
- Curriculum coordinator (not responsible for supervising instructional staff) and Assistant Superintendent for Curriculum

FUNCTION CODES (Continued)

21 INSTRUCTIONAL LEADERSHIP (PEIMS)

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

Costs to include:

- Instructional supervisors
- Special population or educational program coordinators or directors (Chapter 1, Special Education, Career and Technology Education, etc.) and related support staff
- Upkeep and repairs to materials and equipment related to instructional leadership
- Assistant/Associate Superintendent(s) for Instruction

23 SCHOOL LEADERSHIP (PEIMS)

This function is used for expenditures that are used to direct and manage a school campus.

Costs to include:

- Principals, assistant principals, and related staff
- Staff to record, compile, and report pupil attendance and enrollment data
- Campus staff that maintain principals activity or student activity funds
- All expenditures related to teacher appraisal
- Staff to record, compile, and report student grades
- Upkeep and repairs to equipment related to school leadership
 - Raptor supplies
- Computers that are used exclusively by the school leadership staff

31 GUIDANCE, COUNSELING, AND EVALUATION SERVICES (PEIMS)

This function is used for expenditures 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.

FUNCTION CODES (Continued)

31 GUIDANCE, COUNSELING, AND EVALUATION SERVICES (Continued)

Costs to include:

- 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
- Director of 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, CBE
- Contracted testing services for standardized tests
- Student / parent counseling
- Upkeep and repairs to equipment related to guidance and counseling services
- Supplies for guidance, counseling and evaluation services

32 SOCIAL WORK SERVICES (PEIMS)

This function is used for expenditures 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

Costs to include:

- Truant / attendance officers
- Social workers
- Non-instructional home visitors
- Supplies for social work services; and upkeep and repairs to materials and equipment related to social work services

FUNCTION CODES (Continued)

33 HEALTH SERVICES (PEIMS)

This function is used for expenditures 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.

Costs to include:

- Nurses and nurses' aides
- Contracted medical services
- Staff and student inoculations
- Medical and health supplies for the use of students
- Medicaid administrative expenditures
- Student physical health screening and referral
- Upkeep and repairs to materials and equipment related to health services

34 STUDENT TRANSPORTATION (PEIMS) (For Transportation Dept. Use Only)

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

Expenditures for regular bus routes to and from school are to be recorded using Program Intent Code 99 and Organization Code 999.

Costs to include:

- 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 for bus drivers
- Initial purchase of school buses
- Physicals or drug testing for personnel classified in this function
- Initial purchase of school buses

FUNCTION CODES (Continued)

35 FOOD SERVICES (PEIMS) (For Child Nutrition Dept. Use Only)

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

Costs to include:

- Food service supervisors, directors, cooks, and related staff
- Food purchases
- Non-food purchases such as plates, silverware, napkins, etc.
- 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
- Physicals or drug testing for personnel classified in this function

36 EXTRACURRICULAR ACTIVITIES (PEIMS)

This function is used for expenditures for school-sponsored activities outside of the school day. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting.

Extracurricular activities include athletics and other activities that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track, tennis, etc.). Other kinds of related activities are included (such as drill team, pep squad, cheerleading, UIL competition such as one-act plays, speech, debate, band, FFA, NHS, etc.).

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.

Costs to include using Program Intent Code 91:

- Athletic salary supplements paid exclusively for coaching, directing, or sponsoring extracurricular athletics, drill team, pep squad or cheerleaders
- Athletic directors / assistants and trainers
- Expenditures for insurance to cover student injuries that take place while participating in athletics
- Physical examinations for purposes of athletics

FUNCTION CODES (Continued)

36 EXTRACURRICULAR ACTIVITIES (PEIMS) (Continued)

- Medical and health supplies to be used for athletics
- Athletic supplies and equipment, including uniforms, etc.
- Game officials, gatekeepers, timers, scorekeepers at athletic events
- Membership fees and dues for coaches
- Travel for coaches, trainers, sponsors and students including meals and lodging

Costs to include using Program Intent Code 99:

- Travel for students, band directors, sponsors of debate, science competition, etc., including meals and lodging for student competition and extracurricular activities
- Additional costs associated with serving as band directors, sponsors of UIL speech, debate, science competition, etc., class sponsors, student organization sponsors (i.e. FFA, NHS, etc.). This includes costs associated with additional days employed
- Band uniforms
- Items for resale in an activity fund
- Purchase of vehicles for co-curricular/extracurricular purposes

41 GENERAL ADMINISTRATION (PEIMS)

This function is for expenditures that are for the 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 in 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 that relate to the function of the business office.

Costs to include:

- Expenditures for the board of trustees; including travel, training, and legal fees
- Salary of the superintendent and related staff; including travel, training, and other related expenditures
- Salaries and expenditures related to budgeting, accounting and fiscal affairs; including payroll, internal audit, property accounting (capital assets), inventory, and purchasing

FUNCTION CODES (Continued)

41 GENERAL ADMINISTRATION (PEIMS) (Continued)

- Salaries and expenditures related to human resources
- Salaries and expenditures related to tax office services
- Salaries and expenditures related to textbook custodian
- Salaries and expenditures associated with legal and risk management issues
- Salaries and expenditures/expenses related to support services for aggregating attendance reports to superintendent's report
- Computers used primarily by Function 41 personnel
- Salaries and expenditures associated with community / public relations
- Costs associated with records management

51 FACILITIES MAINTENANCE AND OPERATIONS (PEIMS)

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

Costs to include:

- Salaries and other expenditures for custodian services
- Salaries and other expenditures of building and appliance maintenance
- Salaries and other expenditures for supervisors and directors
- Expenditures for property/casualty insurance
- Premiums for blanket casualty insurance for physical plant, 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 plant maintenance and operation, including food service operations
- Utilities for the entire school district, including food service operations
- Salaries and other expenditures associated with warehousing and receiving services
- Security systems that are part of a smoke detector system
- Vehicles purchased for plant maintenance and operations
- Physicals or drug testing for personnel classified in this function

FUNCTION CODES (Continued)

52 SECURITY AND MONITORING SERVICES (PEIMS)

This function is used for expenditures 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.

Costs to include:

- Security and monitoring services and Raptor device
- Security guards
- Hall monitors for security purposes
- School bus security monitors
- Crossing guards
- Campus police
- Security at school sponsored events, including extracurricular events
- Hand-held communication devices
- Security vehicles, telephones, cameras, and radios
- Supplies, equipment, and contracted programs for the safekeeping of students and staff, including metal detectors, drug dogs, video monitors, etc.

53 DATA PROCESSING SERVICES (PEIMS)

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 of workflows, processes and requirements; coding, testing, debugging and documentation; systems integration; design of applications supporting information technology infrastructure; maintenance of programs; maintenance of networks; and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include student accounting, 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, servers, and networked or standalone microcomputers that provide services to multiple functions are to be recorded here.

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

FUNCTION CODES (Continued)

53 DATA PROCESSING SERVICES (PEIMS) (Continued)

Costs to include:

- Salaries and expenditures (including hardware/software maintenance) for PC networks, minicomputers, and mainframe computers that include student and general administrative software, license fees and serve multiple functions
- Salaries and expenditures for technology network, data, or system security
- Network managers for non-instructional computer networks
- MIS directors, programmers, testers or system analysts
- Salaries and expenditures for webmaster (excluding costs attributable to instructional settings)

61 COMMUNITY SERVICES (PEIMS)

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.

Costs to include:

- Parenting programs
- Parental involvement programs
- Expenditures for conducting meetings with parental advisory committees
- Parent education / involvement liaison or coordinator
- Salaries and related expenditures for child care for teen parents attending school

71 DEBT SERVICE (PEIMS) (For Finance Dept. Use Only)

This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest.

Costs to include:

- Bond principal and interest
- Capital lease principal and interest

FUNCTION CODES (Continued)

81 FACILITIES ACQUISITION AND CONSTRUCTION (PEIMS)

This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

Costs to include:

- Acquisition or purchase of land and/or buildings
- Remodeling or construction of buildings
- Major improvements to sites
- Initial installation or extension of service systems or other equipment
- Initial capital outlay to equip new facilities
- Capital outlays under capital leases

91 CONTRACTED INSTRUCTIONAL SERVICES BETWEEN PUBLIC SCHOOLS (PEIMS)

This function is used for expenditures that are used for salaries and related expenditures, including tuition, to obtain instructional services from another school district.

For this function, the school district is to use Program Intent Code 99 and Organization Code 999.

93 PAYMENTS TO FISCAL AGENT / MEMBER DISTRICTS OF SHARED SERVICES ARRANGEMENTS (PEIMS)

This function is used for expenditures that are for:

- Payments from a member district to a fiscal agent of a shared services arrangement
- Payments from a fiscal agent to a member district of a shared services arrangement

The appropriate program intent code should be used for these expenditures; however, the district should use Organization Code 999.

FUNCTION CODES (Continued)

95 PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAMS (PEIMS)

This function code is used for expenditures that are for the purpose of providing financial resources for JJAEP.

The appropriate program intent code should be used for these expenditures; however, the district should use Organization Code 999.

97 PAYMENTS TO TAX INCREMENT FUND (PEIMS)

This function code is used for expenditures that are for the purpose of providing financial resources paid into a tax increment fund under Chapter 311, Tax Code. The revenues are recorded under Fund 199, Object 5746. The expenditures are recorded under Fund 199, Object 6499.

The appropriate program intent code should be used for these expenditures; however, the district should use Organization Code 999.

99 OTHER INTERGOVERNMENTAL CHARGES (PEIMS)

This function code is used to record other intergovernmental charges not defined elsewhere.

The appropriate program intent code should be used for these expenditures.

This function is used for expenditures that are for:

- Payments to other governmental entities such as county appraisal districts for costs related to the appraisal of property (use expenditure object code 6213)

ACCOUNT / OBJECT CODE

FOR WHAT IS THE MONEY BEING EXPENDED?

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

199-11-6399-00-001-0-11-000

ACCOUNT / OBJECT CODES

The following table summarizes the major categories of operating expenditure codes. See the following pages for the detailed codes for posting transactions.

6100 PAYROLL COSTS

- 6110 Teachers and Other Professional Personnel
- 6120 Support Personnel
- 6130 Employee Allowances
- 6140 Employee Benefits

6200 PROFESSIONAL AND CONTRACTED SERVICES

- 6210 Professional Services
- 6220 Tuition and Transfer Payments
- 6230 Education Service Centers
- 6240 Contracted Maintenance and Repair Services
- 6250 Utilities
- 6260 Rentals – Operating Leases
- 6290 Miscellaneous Contracted Services

6300 SUPPLIES AND MATERIALS

- 6310 Supplies and Materials for Maintenance and/or Operations
- 6320 Textbooks and Other Reading Materials
- 6330 Testing Materials
- 6340 Food Service and Other Resale Items
- 6390 Supplies and Materials – General

6400 OTHER OPERATING EXPENDITURES

- 6410 Travel
- 6420 Insurance and Bonding Costs
- 6430 Election Costs
- 6440 Depreciation Expenditures
- 6490 Miscellaneous Operating Costs

6500 DEBT SERVICE

- 6510 Debt Principal
- 6520 Interest Expenditures
- 6590 Other Debt Service Expenditures

6600 CAPITAL OUTLAY – LAND, BUILDINGS AND EQUIPMENT

- 6610 Land Purchase and Improvement
- 6620 Building Purchase, Construction or Improvement
- 6630 Furniture and Equipment
- 6640 Fixed Assets – District Defined
- 6650 Fixed Assets Under Capital Leases
- 6660 Library Books and Media

ACCOUNT / OBJECT CODES (Continued)

6100 PAYROLL COSTS

6110 Teacher and Other Professional Personnel

- 6112 PEIMS** **Substitutes - Teachers**
Wages for substitutes teachers that are coded to 6119.
- 6116 PEIMS 6119** **Extra Duty Pay– Teachers and Other Professional Employees**
Wages paid to employees for performing duties beyond the normal working day such as tutoring, curriculum writing, and summer school.
- 6117 PEIMS 6119** **Graduate Hour Pay – Teachers and Other Professional Employees**
Incentive pay to encourage advanced degrees (DMC Local).
- 6118 PEIMS 6119** **Stipends – Teachers and Other Professional Employees**
Wages paid to employees for additional responsibilities such as coaching, UIL sponsorship, yearbook sponsorship, department heads, etc.
- 6119 PEIMS 6119** **Salaries – Teachers and Other Professional Employees**
Base salary and wages for teachers and professional exempt staff.
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6120 Support Personnel

- 6121 PEIMS 6121** **Extra Duty Pay / Overtime – Support Personnel**
Wages paid to support personnel for performing duties beyond the normal working day.
- 6122 PEIMS** **Substitutes – Support Personnel**
Wages for substitute support personnel that are coded to 6129
- 6125 PEIMS 6129** **Miscellaneous Reimbursements – Support Personnel**
Wages paid to support personnel (typically custodians) that are offset by facility revenues.
- 6129 PEIMS 6129** **Base Pay – Support Personnel**
Base wages for paraprofessional and support staff defined as non-exempt by the Fair Labor Standards Act. This includes wages for secretaries, clerks, aides, bus drivers, custodians, maintenance workers, food service workers, and other support personnel.

ACCOUNT / OBJECT CODES (Continued)

6100 PAYROLL COSTS (Continued)

6130 Employee Allowances

- 6131 PEIMS Contract Buyouts / Early Retirement**
- 6138 PEIMS 6139 Retirement Incentive**
Reimbursement for unused local leave for eligible employees and reimbursement at retirement plan for eligible employees (DEC Local).
- 6139 PEIMS Employee Allowances**
Allowances paid to compensate employees for costs incurred for which the employee is not required to render a detailed accounting (i.e. auto allowances and cell phone allowances).
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6140 Employee Benefits

- 6140 PEIMS 6146 TRS Retiree Surcharges**
Payments to TRS for retiree surcharges.
- 6141 PEIMS Social Security / Medicare**
District contributions for social security and Medicare.
- 6142 PEIMS Group Health, Dental and Life Insurance**
District contributions for health, dental, and life insurance.
- 6143 PEIMS Workers' Compensation**
District contributions to provide personnel with workers' compensation benefits.
- 6144 PEIMS Teacher Retirement/TRS Care - On-Behalf Payments**
State contributions to TRS on-behalf of the District (State's matching). Includes Medicaid Part-D payments made by the federal government to TRS.
- 6145 PEIMS Unemployment Compensation**
District contributions to provide personnel with unemployment compensation.

ACCOUNT / OBJECT CODES (Continued)

6100 PAYROLL COSTS (Continued)

6140 Employee Benefits (Continued)

- 6146 PEIMS Teacher Retirement / TRS Care**
District contributions to pay state matching of teacher retirement on salaries paid above the statutory minimum State schedule. This account is also used to record the required matching amount from federal grants. Also included in this account are any contributions for the retired teachers' health insurance plan (TRS Care) paid by the District and the employees. The new 1.5% TRS expenditure is coded here.
- 6147 PEIMS 6142 Long Term Disability**
District contributions for employee long term disability insurance.
- 6148 PEIMS 6142 Life Insurance**
District contributions for employee life insurance.
- 6149 PEIMS Other Employee Benefits - TRS District Contribution**
District contributions for employee life insurance.

6200 PROFESSIONAL AND CONTRACTED SERVICES

Expenditures for professional and contracted services by individuals, firms and other organizations who are not employed by the District, including all related expenditures covered by the contract.

PROFESSIONAL SERVICES

- 6211 PEIMS Legal Services**
- 6212 PEIMS Audit Services**
- 6213 PEIMS Tax Appraisal and Collection**
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. 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.

ACCOUNT / OBJECT CODES (Continued)

6200 PROFESSIONAL AND CONTRACTED SERVICES (Continued)

6217 PEIMS 6219 Homebound Services

6219 PEIMS Professional Services

Expenditures for professional services rendered by personnel who are not on the payroll of the school district. Government Code 2254.002 defines professional services to be the following:

Architecture	Optometry
Landscape architecture	Professional engineering
Land surveying	Real estate appraising
Medicine	Professional nursing
Accounting (not audit)	

These professionals are required to be licensed or registered with the state. Professional services are delivered by an independent contractor (individual, entity or firm) that offers its services to the public. 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 covered by a professional services contract.

TUITION AND TRANSFER PAYMENTS

6221 PEIMS Staff Tuition and Related Fees – Higher Education

Expenditures for services rendered by institutions of higher learning for the benefit of school district personnel.

6222 PEIMS Student Tuition – Public Schools

Tuition to other public school districts to provide instructional services to students.

6223 PEIMS Student Tuition – Other than to Public Schools

Tuition to an institution of higher learning or with non-public schools to provide instructional services to students. This includes payments to JJAEP (Function 95).

ACCOUNT / OBJECT CODES (Continued)

6200 PROFESSIONAL AND CONTRACTED SERVICES (Continued)

EDUCATION SERVICE CENTER SERVICES

6239 PEIMS

Payments to Education Service Centers

Expenditures for contracted services provided by the education service center. Included in this account are payments to the education service centers for:

Data processing services	Accounting services
Media services	Special education services
C.T.E. services	Staff development
Curriculum development	Drug training
Grant writing services	CDL training

This does not include supplies purchased under a purchasing agreement with an education service center, but does include a fee assessed for providing the service.

CONTRACTED MAINTENANCE AND REPAIR SERVICES

These object codes are used to classify expenditures 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.

6249 PEIMS

Contracted Maintenance and Repair to Include:

Furniture, Computers, and Equipment

Expenditures, when the repairs are provided by an outside individual or firm, for the normal upkeep, repair, and restoration of furniture, computers, and equipment such as:

Office Equipment	Other equipment
Furniture	Software Upgrades
Computers	Telecommunications equipment
Copiers	Maintenance agreement fees
<i>Do not use for site licenses – use 6399</i>	including software updates

ACCOUNT / OBJECT CODES (Continued)

6200 PROFESSIONAL AND CONTRACTED SERVICES (Continued)

6249 PEIMS Contracted Maintenance and Repair to Include: (Continued)

Buildings and Grounds

Expenditures for the normal upkeep, repair, and restoration of District buildings and grounds such as:

HVAC	Landscaping
Chemical removal	Janitorial
Elevator inspections	Vent hood inspections
Gas leak inspections	Boiler inspections
Alarm monitoring & security	Alarm inspections
	Pool permits (that require inspections)

Services may be provided on an on-call basis or within the terms of a maintenance agreement.

District Vehicles

Expenditures for the normal upkeep, repair, and restoration of District owned vehicles.

UTILITIES

6259 PEIMS This code is used to classify expenditures/expenses for utilities. All expenditures/expenses coded to object code 6259 are to be coded to either function 51, Facilities Maintenance and Operations or 81, Facilities Acquisition and Construction. This includes:

Water (Sub Object 95)

Expenditures for water and wastewater treatment.

Telephone and Internet (Sub Object 96)

Expenditures for telephone service, cellular phone service, pager service, modem line charges, etc. This does not include the cost of the equipment.

Electricity (Sub Object 97)

Gas (Sub Object 98)

Expenditures for natural gas, propane, coal, and any other fuel used for heating and cooling.

Garbage Disposal (Sub Object 99)

ACCOUNT / OBJECT CODES (Continued)

6200 PROFESSIONAL AND CONTRACTED SERVICES (Continued)

RENTALS – OPERATING LEASES

6269 PEIMS This code is used to classify expenditures/expenses for other rentals - operating leases. This includes, but is not limited to, rental or lease of:

Copy Machines

Expenditures for the rental / lease of copy machines.

This account is not to be used for copier supplies (i.e. staples, toner, etc.) or copier maintenance agreements. Supplies should be charged to 6399 (Supplies) and the maintenance agreement should be charged to 6249 (Equipment Repair).

Furniture, Computers, and Equipment

Postage machines	Computers
Maintenance equipment	

The cost of the postage itself is to be coded to 6399 (Supplies).

Buildings and Facilities

Expenditures for the rental / lease of buildings and facilities. This would include facilities rented:

Graduation ceremonies	Staff development meetings
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MISCELLANEOUS CONTRACTED SERVICES

6291 PEIMS **Consulting Services**
Expenditures for consulting services that refers to the practice of helping districts to improve performance through analysis of existing problems and development of future plans. Consulting may involve:

Best practices	Analytical techniques
Change management	Coaching skills
Strategy development	Technology implementations
Operational improvement	

ACCOUNT / OBJECT CODES (Continued)

6200 PROFESSIONAL AND CONTRACTED SERVICES (Continued)

6291 PEIMS Consulting Services (Continued)

Consultants often rely on their outsider's perspective to provide unbiased recommendations. They generally bring formal frameworks or methodologies to identify problems or suggest more effective or efficient ways of performing tasks.

6298 PEIMS 6299 Officials, Gate Receipts

Athletic officials and gate receipts owed to opponents

6299 PEIMS Miscellaneous Contracted Services

Expenditures for miscellaneous contracted services not specified elsewhere. This would include:

Commodity delivery	Commodity processing
Storytellers	Security officers
Towing	Childcare
Accompanist	Private lesson instructors
Administrative fees	Webinars (online training)
Report score service	Costume rentals
Contracted software support	

ACCOUNT / OBJECT CODES (Continued)

6300 SUPPLIES AND MATERIALS

SUPPLIES AND MATERIALS FOR MAINTENANCE AND/OR OPERATIONS

These codes are used when the District purchases supplies or materials so that District employees can maintain or repair District property.

6311 PEIMS Gasoline and Other Fuels for Vehicles (Including Buses)
Expenditures for gasoline, motor oil, and other fuels required for operating vehicles.

6318 PEIMS 6319 Operational Supplies – Grounds and Transportation vehicle parts

6319 PEIMS Supplies for Maintenance and/or Operations
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/Custodial Supplies	Building Maintenance supplies for minor repairs
Supplies for upkeep of furniture and equipment	Clothing for maintenance & security personnel

TEXTBOOKS AND OTHER READING MATERIALS

6321 PEIMS Textbooks
Expenditures for textbooks purchased by the District and furnished free to students. Includes online textbooks and teacher editions.

6329 PEIMS Reading Materials / Library Books
Expenditures for library books, magazine subscriptions, newspaper subscriptions, online subscriptions, dictionaries, reference books, and other reading materials that are placed in classrooms, offices, or libraries. Cost of rebinding library books should be charged to 6399 (Supplies).

ACCOUNT / OBJECT CODES (Continued)

6300 SUPPLIES AND MATERIALS (Continued)

TESTING MATERIALS

- 6339 PEIMS** **Testing Materials**
Expenditures for testing materials including test booklets, scantrons, etc. These expenditures must be coded with Function 11, 31, or 61.

FOOD SERVICE (For Food Service Department Use Only)

- 6341 PEIMS** **Food**
Expenditures for food purchases, including related costs such as transportation, handling, processing, etc.
- 6342 PEIMS** **Non-Food**
Expenditures for non-food items such as napkins, straws, brooms, etc.
- 6343 PEIMS** **Items for Sale**
Expenditures 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.
- 6344 PEIMS** **USDA Donated Commodities**
This code is used to classify the costs of commodities. Expenditures in this account should agree with the revenue realized in account x5923 or x7954, USDA Donated Commodities.
- 6349 PEIMS** **Other Food Service Supplies**
This code is used to classify the costs of promotions, flowers and other catering décor, smallwares, and menu design.

ACCOUNT / OBJECT CODES (Continued)

6300 SUPPLIES AND MATERIALS (Continued)

SUPPLIES AND MATERIALS – GENERAL

6398 PEIMS 6399 AV Supplies

Supplies purchased for use in Audio/Video classrooms

6399 PEIMS Supplies

Expenditures for items of relatively low per unit cost (even though used in large quantities) necessary for the instruction process and/or administration. Generally, these items are consumable in nature (once used, the item is gone). This would include consumable teaching, office, and technology items such as:

Paper	Pencils
Pens	Forms
Workbooks	Audio-visual aids
Copier toner	Printer toner
Copier staples	VCR tapes
CDs	Diskettes
Software (1)	Site licenses (2)
Software licenses (2)	Furniture & Equipment < \$5,000 (3)
Postage (4)	Moving boxes
Mops, brooms, and dustpans for classrooms	Business cards
	Student Uniforms

(1) Software with a per unit cost of less than \$5,000.

(2) Site and software licenses with a life equal to or less than one year regardless of the amount even if the amount includes support. If license cost is split from the support, use 6399 for license and 6249 for support.

(3) Expenditures for furniture and equipment (including technology related equipment) with a per item/unit cost less than \$5,000 should be charged to this code. This would include tables, chairs (adult or student), desks (adult or student), utility carts, file cabinets, bookcases, tools, equipment, fax machines, printers, audio-visual equipment, telephones, etc.

(4) This would include: U.S. Postal Service, UPS and Fed-Ex.
If using a courier service, please use account 6299.

Use account 6639 if the per item/unit cost is greater than or equal to \$5,000.

ACCOUNT / OBJECT CODES (Continued)

6400 OTHER OPERATING COSTS

TRAVEL AND SUBSISTENCE

6411 PEIMS

Travel – Employee

Expenditures related to employees traveling on official school business (i.e. conferences, seminars, in-service training). This would include:

Registration fees	Rental car
Airfare	Mileage
Taxi	Meals
Room	Parking
ESL certification test fee	

Membership dues are classified in account 6495. Also include the cost of business luncheons that are a part of a professional organization meeting.

6412 PEIMS

Travel – Student

Expenditures related to students and their sponsors & chaperones traveling for school-sponsored events. This would include:

Registration fees	Entry fees
Charter buses	Rental car
Airfare	Mileage
Taxi	Meals
Room	Parking
Exam fees	Field trips

Do not use this code to classify the cost of “yellow” school buses billed by the Transportation Department. Use account 6494.

6419 PEIMS

Travel – Board Members / Non-Employees

Expenditures related to Board member and non-employees (parent chaperones) traveling on District related business (i.e. conferences, seminars, in-service training). This would include:

Registration fees	Rental car
Airfare	Mileage
Taxi	Meals
Room	Parking

Membership dues are classified in account 6495.

ACCOUNT / OBJECT CODES (Continued)

6400 OTHER OPERATING COSTS (Continued)

INSURANCE AND BONDING COSTS

6429 PEIMS Insurance and Bonding Costs
Expenditures for insurance, including property insurance, liability insurance, notary bond, other bonding costs, athletic insurance, etc.

ELECTION COSTS

6439 PEIMS Election Costs
This code is used to classify expenditures to cover costs incurred in connection with elections, including election officials who are not school district employees, legal notices, etc.

DEPRECIATION EXPENSE

6449 PEIMS Depreciation Expense (Fund 901)
This code is used to classify depreciation expense of capital assets owned by Proprietary Funds Types or Nonexpendable Trust Funds.

MISCELLANEOUS OPERATING EXPENSES

6491 PEIMS Statutorily Required Public Notices
Expenditures to publish all statutorily required public notices in the newspaper

6492 PEIMS Payments to Fiscal Agents of Shared Service Arrangements
Expenditures should be charged to Function 93. Currently, the District pays the following fiscal agents:

Fiscal Agent:	Shared Service Arrangement:
Clear Creek ISD	GBCHI
Dickinson ISD	Galveston County JJAEP
Galveston ISD	Visually Impaired O & M Services

ACCOUNT / OBJECT CODES (Continued)

6400 OTHER OPERATING COSTS (Continued)

6494 PEIMS

“Yellow” School Bus Transportation Expenditures

Expenditures (using District owned buses) for transportation costs other than those incurred for the purpose of transporting students to and from school. This would include costs for fieldtrips and extracurricular activities and Summer School.

The only costs to be charged to this account are the charges billed from the Transportation Department for the use of District owned vehicles (i.e. buses, etc.).

6495 PEIMS

Membership Fees/Dues

Expenditures for due paid to clubs, committees, or other organizations. Examples include:

TASA	TASP
TASB	TASBO
Rotary	GFOA
ASBO	Chambers of Commerce

This does not include any registration fees associated with attending conferences or seminars. 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 to function 41.

ACCOUNT / OBJECT CODES (Continued)

6400 OTHER OPERATING COSTS (Continued)

6499 PEIMS Miscellaneous Operating Costs

Expenditures that do not fit any other account code. This would include:

Bid notices	Newspaper advertisements
Awards	Ribbons
Trophies	Award/letter jackets
Diplomas	Flags
Name tags	Clothing & jackets
Professional license fees	ESL teaching certificate
Royalties	Signage
Yearbooks	Framing
Health permits	

Expenditures for catering services and the purchase of food and/or refreshments for school related meetings. This would include catering, donuts, kolaches, sandwiches, snacks, drinks, etc. A sign-in sheet should accompany receipts or invoices.

Expenditures for catering services and/or meals for UIL meets held on campus when school is not in session are allowable in the general fund and should be charged to 6499.

6500 DEBT SERVICE (For Finance Department Use Only)

6511 PEIMS Bond Principal

6512 PEIMS Capital Lease Principal

6521 PEIMS Bond Interest

6522 PEIMS Capital Lease Interest

6599 PEIMS Other Debt Service Fees

Expenditures for issuances costs, and/or any allowable fees related to debt service activity, including fiscal agent fees and arbitrage compliance fees.

ACCOUNT / OBJECT CODES (Continued)

6600 CAPITAL OUTLAY – LAND, BUILDINGS, AND EQUIPMENT

6619 PEIMS Land Purchase and Improvements

Expenditures for the purchase of land, land improvements other than buildings such as:

Sidewalks	Streets
Fences	Playground equipment
Parking lots	Tennis courts
Tracks	Free-standing signs
Free-standing scoreboards	

6627 PEIMS 6629 Surveys, Testing and Reimbursables associated with capital outlay projects

6628 PEIMS 6629 Architect Fees associated with capital outlay projects

6629 PEIMS Building Purchases, Construction, or Improvements

Expenditures to purchase buildings or for materials, labor, etc. to construct new buildings. This account also includes expenditures for substantial alteration or remodeling of existing buildings that materially increase building life and/or usefulness (i.e. new roof, extensive renovations, building additions, etc.). All associated fees are included in this account. Expenditures to existing buildings that are primarily related to repair should be coded to a maintenance and repair code.

6631 PEIMS Vehicles => \$5,000

Expenditures for the purchase of vehicles having a per item/unit cost of \$5,000 or more and a useful life of more than one year. Includes golf carts, mules, etc.

6639 PEIMS Furniture and Equipment => \$5,000

Expenditures for all equipment (including technology related equipment), furniture, and capital outlay items having a per item/unit cost of \$5,000 or more and a useful life of more than one year.

6669 PEIMS Library Books and Media

This code is used to classify expenditures for books and film that meet the one year or more useful life criteria; and meets 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); and are to be catalogued and controlled by the library. All expenditures/expenses coded to object code 6669 are to be coded to function 12, Instructional Resources and Media Services.

SUB OBJECT CODES

DETAIL OF WHAT THE MONEY IS BEING EXPENDED ON

An optional two digit code used by FISC to identify and track expenditures in further detail than provided by the Account / Object Code.

199-11-6399-21-001-0-11-000

FRIENDSWOOD ISD

SUB-OBJECT CODES

01 SUPPORT PERSONNEL STIPEND

02 MAINT/TRAN PARA

03 MECHANICS

04 BUS DRIVERS

05 CO-CURR. DRIVER

06 MAINT PERSONNEL

07 JANITORS

08 PARA OVERTIME

10 ACADEMIC DECATHLON

11 ART

12 ARTS & AV PRODUCTION

13 CHOIR

14 ENGLISH/LANGUAGE ARTS

15 READING

16 JOURNALISM

17 MATH

18 PHOTO

19 PHYSICAL ED.

20 SCIENCE

21 SOCIAL STUDIES

22 YEARBOOK

23 HEALTH SUPPLIES

24 EXEMPLARY

25 BIOMEDICAL

26 ACCIDENT INS COV

27 AEP

28 FOREIGN LANGUAGE

29 PRINTING - PRINT SHOP

30 INFORMATION TECHNOLOGY

31 FAM/CONSUMER SCIENCES

32 COMP INT MFG

33 MARKETING

34 BUSINESS

35 AMERICO - INSURANCE

36 LAW & PUBLIC SAFETY

37 ENGINEERING

38 AG SCIENCE

39 CAREER TECH. COUNSELOR

40 INTRO TO CONSTRUCTION

41 COLLEGE & CAREERS

42 HEALTH SCIENCE TECH.

43 INVESTIGATING CAREERS

45 457

46 457b Premier Plan

47 REVENUES

48 CHEERLEADING

50 BASEBALL

51 BOYS BASKETBALL

52 BASKETBALL/GIRLS

53 CROSS COUNTRY/BOYS

54 CROSS COUNTRY/GIRLS

55 FOOTBALL

56 GOLF/BOYS

57 GOLF/GIRLS

58 SOCCER/BOYS

59 SOCCER GIRLS

60 SOFTBALL/GIRLS

61 SWIMMING

62 TENNIS

63 BOYS TRACK

64 GIRLS TRACK

65 TRAINER

66 VOLLEYBALL

67 GYMNASTICS

68 AWARDS

69 UIL & MISC

70 BAND

71 DRAMA

72 DRILL

73 SPEECH/DEBATE

74 SPECIAL OLYMPICS

75 BASE PAY

76 IN DISTRICT

77 TEA. COMP.

78 GRAD HOURS

79 JH SUPPLEMENT

80 TEEN LEADERSHIP

82 ARA LABOR

83 EXPENSES

85 GIRLS LACROSSE

86 BOYS LACROSSE

87	SPONSORS
88	TEAM LEADERS
89	TUT.CURR.D-HALL
90	CTE SCIENCES
91	INSURANCE/LIFE
92	INSURANCE/LTD
93	INSURANCE MEDICAL
94	EDUCATION
95	WATER & SEWAGE
96	INTERNET
96	TELEPHONE
97	ELECTRICITY
98	GAS
99	GARBAGE
1X	ONE TIME PAY
3V	FLEX UNREIMB MEDICAL
3W	HSA
3X	FLEX CHILD CARE
3Y	AMERICO - CANCER
4E	TRS SSBB
9B	ALL CHILD SUPPORT PYMT
9D	STUDENT LOAN
9E	INTERNSHIP
AA	GEN COND
AC	ATHLETIC CAMPS
AD	ADVERTISING
AE	FINGERPRINTING
AF	AMER FEDERATION OF TEACHERS
AG	AG ROLLBACK
AI	ACCELERATED INSTRUCTION
AL	CONSTRUCTION ALLOWANCES
AQ	AQUATIC SCIENCE SUPPLIES
AR	STABILIZATION FUNDS
AT	ATPE
AY	ATTORNEY FEES
BA	BALES
BB	CONST.SITE CONSTRUCTION
BE	BEGINNING ENGINEERING
BI	BANK INTEREST
BK	BANKRUPTCY
BL	BASIC LIFE
CB	COBRA INSURANCE
CE	CONTRA EXPENSE

CF	CONVENIENCE FEE
CG	COLOR GUARD
CI	CLAIMS INVEST/REVIEW
CL	CLINE
CM	COLLEGE OF MAINLAND
CT	TRS CARE TAX
CU	CUSTODIAL
DC	DENTICARE
DD	CONST. CONCRETE
DF	DIESEL FUEL
DI	DISABILITY INCOME - STD
DO	DONATIONS
DP	YEARBOOK PUBLISHING
DR	GCCDD CAD REFUNDS
DS	DISCIPLINE
ED	DUE FRM EMP DEDUCTIONS
EE	CONST. MASONRY
EF	EDUCATION FOUNDATION
EH	EXTRA HELP
EJ	EDWARD JONES
ER	ERATE
ES	EXEMPLARY SCHOOL
ET	ELECTRONIC TEXTBOOK INITIATIVE
EY	EXTENDED SCHOOL YEAR
FA	FINAL AMENDMENT
FD	FISD I&S
FE	FEMA
FF	CONST. METALS
FG	FISD M&O
FL	FRENCH LANGUAGE
FM	FIELD MAINTENANCE
FR	FISD CAD REFUNDS
FS	FALL SESSION
FT	FREIGHT
FV	FILM AND VIDEO
GA	GASOLINE
GC	GULF COAST EDUCATORS
GE	GRADUATION EXPENSES
GF	GIRLS GYM FLOOR
GG	CONST. WOODS/PLASTICS
GL	GERMAN LANGUAGE
GR	GATE RECEIPTS
GT	GT CAMP

GV	GRAD VIDEOS
HB	HOMEBOUND
HC	HOUSTON CHRONICLE
HH	CONST THERM/MOIST PROT
HS	HIGH SCHOOL
HU	HUMANITIES
IB	CONST. INSURANCE/BONDING
II	CONST DOORS/WINDOWS
IM	IMMIGRANT
IN	BLDG CONST INSURANCE CLM
IV	INVENTORY
JH	JUNIOR HIGH
JJ	CONST. FINISHES
JS	JUMPSTART PROGRAM
KG	KINDERGARTEN
KK	CONST. SPECIALTIES
KS	KINDERGARTEN SCREENING
LC	LEGAL CLUB OF AMERICA
LL	CONST. EQUIPMENT
LR	LRE
LS	LOSS CONTROL/COST CONTM
LT	LONG TERM DISABILITY
LU	LUBRICANTS
MA	MISC ATHLETICS
MK	MARKET ADJUSTMENT
MM	CONSTRUCTION FURNISHINGS
MN	MENTOR
MO	BUS MONITOR
MT	MEDICARE TAXES
NA	NATATORIUM
NM	TRS NEW MEMBER
NN	NOVA NET
NS	INSUFFICIENT FUNDS
NT	NATIONALS
OL	OPTIONAL LONG TERM DISABILITY
PA	PROPANE
PC	PROJECT COSTS
PD	PROFESSIONAL DEVELOPMENT
PE	PERS PROP PENALTY ENTITY 96
PF	PARTICIPATION FEES
PK	PRE K
PM	PRIORITY MAINTENANCE
PN	PRINT SHOP

PP	CONST. SPECIAL CONST.
PR	PROPERTY RENTAL
PS	PARKING
QQ	CONSTRUCTION CONVEYING
RA	RAD KIDS
RD	REFUNDS
RE	TRS RETIRED EMPLOYEE TAX
RF	REGISTRATION FEES
RI	TRS SURCHARGE
RP	TRS RETIRED
RR	CONSTRUCTION MECHANICAL
RS	RESERVE
SA	SAVINGS
SB	SCOREBOARD ADVERTISING
SD	SECURITY DEPOSIT
SE	SPECIAL EDUCATION
SF	STUDENT FUNDED
SI	FISD EMP INS/SUPP LIFE
SL	SPANISH LANGUAGE
SP	SPRING SESSION
SR	SAT REVIEW
SS	SUMMER SESSION
ST	STATE TRAVEL
SW	CONST. SWIMMING POOL
T3	TRS 3
T4	TRS 489
TA	TCTA
TB	TEXTBOOK BUY BACK
TC	COLLEGE AND CAREER CONNECTION
TD	TD AMERITRADE
TF	TECHNOLOGY FEE
TI	TIRES AND LUBE
TL	TEXAS LIFE PERM. LIFE POLICY
TN	TRANSITION CENTER
TO	TRANSFER OUT
TR	TEACHER RECRUITING
TS	TSTA
TT	CONSTRUCTION ELECTRICAL
TU	TUTORING
TV	TIVA
TX	TAX LEVY
TY	TRUANCY
UC	UNEMPLOYMENT COMPENSATION

UF	UNIFORMS
UL	UNIVERSAL LIFE INS
UT	EMPLOYEE HEALTH CARE CLINIC
UU	CONST. CHANGE ORDER
VA	VANDALISM RESTITUTION
VE	VENDING
VR	VEHICLE RENTALS
VV	CONST. CONTRACTOR FEE
WC	WORKERS COMPENSATION
WG	WINDSONG
WR	WEIGHT ROOM
WS	WRESTLING
WW	WESTWOOD
ZZ	PAYROLL CLEARING

ORGANIZATION (CAMPUS) CODE

WHERE IS THE MONEY BEING EXPENDED?

A mandatory three digit code identifying the organization (campus, superintendent's office, fine arts, maintenance, etc.). An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

199-11-6399-21-001-0-11-000

ORG CODE	DESCRIPTION
001	HIGH SCHOOL
041	JUNIOR HIGH
101	WESTWOOD
102	CLINE
103	BALES
104	WINDSONG
699	SUMMER SCHOOL
701	SUPT. OFFICE
702	SCHOOL BOARD
703	TAX OFFICE
720	PUBLIC INFORMATION OFFICE
750	GENERAL ADMINISTRATION
751	FISCAL AGENT - SSA
901	NATATORIUM
902	MAINTENANCE
903	TRANSPORTATION
904	TECHNOLOGY
905	ENERGY
998	PRINT SHOP
999	DISTRICT WIDE

FISCAL YEAR CODE

WHEN IS THE MONEY BEING EXPENDED?

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

Skyward uses 0 as the current school year fiscal year code then converts to the actual fiscal year (i.e. 9) for PEIMS reporting.

Federally funded grant programs must report the actual fiscal year in the budget code.

199-11-6399-21-001-6-11-000

DESCRIPTION	CODE
2012-2013	3
2013-2014	4
2014-2015	5
2015-2016	6
2016-2017	7
2017-2018	8
2018-2019	9

PROGRAM INTENT CODE

FOR WHOM IS THE MONEY BEING EXPENDED?

A mandatory two digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served.

199-11-6399-21-001-0-11-000

PROGRAM INTENT CODES

11 BASIC EDUCATIONAL SERVICES (PEIMS)

The costs incurred to provide the basic level of 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.

Costs to include:

- Basic level of education / instruction (PK-12) prescribed by Texas law
- Regular education program for limited English proficiency students
- PK funded from basic education allotment
- District / campus improvement plan
- Honors, college preparatory courses
- Advanced placement courses not designated as part of a gifted and talented program
- Section 504 students
- P.E. classes when athletic activities take place, but P.E. credit is issued
- Foreign language courses
- TEKS for foundation curriculum and electives in enrichment curriculum as needed for high school graduation
- Day care costs
- In school suspension program
- Parenting classes
- Services for an elective alternative education program for students not at risk of dropping out of school

21 GIFTED AND TALENTED (PEIMS)

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

Costs to include:

- GT programs
- Advanced placement courses designated as part of a GT program

PROGRAM INTENT CODES (Continued)

22 CAREER AND TECHNICAL (PEIMS)

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.

Costs to include:

- 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 and counselors
- Programs which follow the State Plan for C.A.T.E.

23 SERVICES TO STUDENTS WITH DISABILITIES (SPECIAL EDUCATION) (PEIMS)

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. Cameras installed in classrooms for monitoring purposes cannot be purchased using PIC 23 funds.

Costs to include:

- Students who are served in the following instructional settings:
 - 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
 - Vocational adjustment class
 - Nonpublic contract
 - Mainstream (support for students in inclusive settings)
- Students with identified disabilities under the IDEA and TEC
- Special education directors, coordinators, or supervisors
- Services to preschool students with disabilities (ages below 5)
- State funded special education extended year program

Costs to exclude:

- Office and routine classroom supplies
- Cameras installed in Special Education classrooms

PROGRAM INTENT CODES (Continued)

24 ACCELERATED EDUCATION (PEIMS)

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.

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

Costs to include:

- 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
- Intensive instructional programs
- State Compensatory Education supplemental activities for students at risk of dropping out of school
- Concentrated 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
- Extension of the instructional day, week, and/or year
- Implementation of individual and small group tutorials
- Purchase of specialized computer-assisted instruction, specialized supplies and materials, or specialized 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 LEP students
- Mentorship programs
- Residential placement programs
- Costs for modified curriculum for instructional services provided to migrant students

PROGRAM INTENT CODES (Continued)

PIC 24 (continued)

- 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
- 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)

25 BILINGUAL EDUCATION AND SPECIAL LANGUAGE PROGRAMS (PEIMS)

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.

Costs to include:

- Bilingual stipends
- Bilingual pre-k aides (teachers not allowed)
- Services intended to make students proficient in English
- Provision of a bilingual program
- Provision of ESL instruction (teaching certificate and test fee)
- Instruction in primary language
- Increase in cognitive academic language proficiencies
- Bilingual services to immigrant students
- Program and student evaluation

PROGRAM INTENT CODES (Continued)

PIC 25 (continued)

- Instructional materials and equipment
- Staff development
- Supplemental staff expenses
- Supplies required for quality instruction and smaller class size

26 NONDISCIPLINARY ALTERNATIVE EDUCATION PROGRAMS – AEP SERVICES (PEIMS)

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

Costs to include:

- 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
- Cost of 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)

28 DISCIPLINARY ALTERNATIVE EDUCATION PROGRAM – DAEP BASIC SERVICES (PEIMS)

All costs incurred to provide the base line program (nonsupplemental) 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, the TEA will include in its analysis base level costs recorded under this program intent code

PROGRAM INTENT CODES (Continued)

PIC 28 (continued)

in an amount up to 18% of the FSP compensatory education allotment. Services must be described in the campus improvement plan.

Costs to include DAEP base level education program costs:

- 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

29 DISCIPLINARY ALTERNATIVE EDUCATION PROGRAM – DAEP STATE COMP EDUCATION SUPPLEMENTAL COSTS (PEIMS)

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

Costs to include:

- English language arts, mathematics, science, history, and self-discipline
- Educational and behavioral needs
- Supervision
- Counseling
- Parental involvement
- Security
- Cost of 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 CODES (Continued)

**30 TITLE I, PART A SCHOOLWIDE ACTIVITIES RELATED TO STATE
COMPENSATORY EDUCATION COSTS ON CAMPUSES WITH 40% OR
MORE EDUCATIONALLY DISADVANTAGED STUDENTS (PEIMS)
PROGRAM INTENT CODES (Continued)**

The State Compensatory Education costs incurred to provide services in support of Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students.

For further detail, please consult the TEA Financial Accountability System Resource Guide.

31 HIGH SCHOOL ALLOTMENT (PEIMS)

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 FSP funds.

32 PRE-KINDERGARTEN (PEIMS)

33 PRE-KINDERGARTEN- SPECIAL EDUCATION (PEIMS)

34 PRE-KINDERGARTEN- COMPENSATORY EDUCATION (PEIMS)

35 PRE-KINDERGARTEN- BILINGUAL EDUCATION (PEIMS)

PROGRAM INTENT CODES (Continued)

91 ATHLETICS AND RELATED ACTIVITIES (PEIMS)

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.

Costs to include:

- 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, length of day, etc.)

However, this does not include band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (i.e. BETA club, NHS, Letterman's Club) (PIC 99).

99 UNDISTRIBUTED (PEIMS)

All charges that are not readily distributed to another program intent code are classified here. This code may be used for costs not clearly attributable to a specific program intent.

Costs to include:

- Substitute teachers if not allocated to a specific program intent code
- TRS on-behalf payments if not allocated to a specific program intent code
- 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)

BUDGET MANAGER CODE

WHO IS RESPONSIBLE FOR THE MONEY BEING EXPENDED?

An optional two digit code used by FISD to identify the individual responsible for the money being expended. At a campus, the Principal is always the Budget Manager. For district wide functions, the Director or Coordinator is normally the Budget Manager.

199-11-6399-21-001-0-11-000

FRIENDSWOOD ISD BUDGET MANAGER CODES			
BM Code	Org	Name	Budget Manager
801	001	FRIENDSWOOD HIGH SCHOOL	Mark Griffon
841	041	FRIENDSWOOD JUNIOR HIGH	Dana Drew
811	101	WESTWOOD	Kristin Moffitt
802	102	CLINE	Barry Clifford
803	103	BALES	JT Patton
804	104	WINDSONG	Nelda Guerra
806	701	SUPERINTENDENT	Thad Roher
807	750	HUMAN RESOURCES	Leah Tunnell
808	703	TAX OFFICE	Kim Patterson
809	720	PUBLIC INFORMATION	Dayna Owen
810	750	BUSINESS OFFICE	Amber Petree
812	998	PRINT SHOP	Jaclyn King
813		ELEMENTARY CURRICULUM	Lynn Hobratschk
814		NURSE	Stacy Guzzetta
815	903	TRANSPORTATION	Dean Lewis
816		SPECIAL EDUCATION	Dahria Driskell
817	902	MAINTENANCE	Erich Kreiter
818		SECONDARY CURRICULUM	Diane Myers
819	904	TECHNOLOGY	Tonia Meadows
821		ATHLETICS	Robert Koopmann
822		BAND	Gregory Dick
823		GIFTED & TALENTED	Stacy Guzzetta
824		AT RISK	Lynn Hobratschk
825		ESL	Lynn Hobratschk
826		CTE	Susan Kirkpatrick
829		TRANSPORTATION CHARGES	Connie Morgenroth
830		ASST. SUPT. OF BUSINESS & OPERATIONS	Connie Morgenroth
861		COMMUNITY EDUCATION	Paula Jones
891		ATHLETIC CAMPS	Robert Koopmann
835		DEBT SERVICE	Connie Morgenroth
850		CFO BUDGETED PAYROLL	Connie Morgenroth
240		FOOD SERVICE	David Moynihan