

2015-2016

Killeen ISD

Budget Reference Manual



Budget Reference Manual 2015-2016

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PART I

Sections A – B

Introduction

What's New/Clarifications

INTRODUCTION

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

The Budget Department staff includes:

Carrie Simpson, Coordinator	carrie.simpson@killeenisd.org
Melanie Jones, Grant Analyst	melanie.jones@killeenisd.org
Sheila Sortman, Technician	sheila.sortman@killeenisd.org
Melissa Monroe, Technician	melissa.monroe@killeenisd.org

Our office is in the District's Administration building located at 200 N. WS Young Drive in Killeen, TX. Our department contact telephone numbers are (254) 336-0031 and (254) 336-0030.

RELATIVELY NEW AND CLARIFICATIONS**Fiscal Year 2015-2016****OBJECT CODES**

Consultants (6291) vs. Miscellaneous Services (6299)

- **6291**—Campuses as well as most departments RARELY use a consultant as defined by TEA. A true consultant (object 6291) performs research and analysis on a specific issue or problem found within KISD—the district as a whole, a specific department, or a campus—on his/her own or with a team. The consultant will present the results of the research and analysis as well as any suggestions for improvement to administration, but not to the district, campus, grade, department as a whole.
- **6299**—If you are paying someone to present information during an organized activity (*professional development training, instructional presentation for the students, grade-level meetings, etc.*) you are paying for a Miscellaneous Service and that should be charged to object 6299.

SUBJECT CODES

- CA Campus is responsible for these budget codes including any personnel costs residing in these codes.
- CN Central org is responsible for these budget codes including any personnel costs residing in these codes.

LOCAL CODES

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

Both campuses AND central orgs are covered. Once the funds have been spent, food purchases allowed for staff using budgeted funds will not be approved. This includes ALL professional development food of any sort. Please plan accordingly.

OBJECT CODE CLARIFICATIONS

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

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

PART II

Sections C - L

Budget Codes

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

ACCOUNT CODE STRUCTURE

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

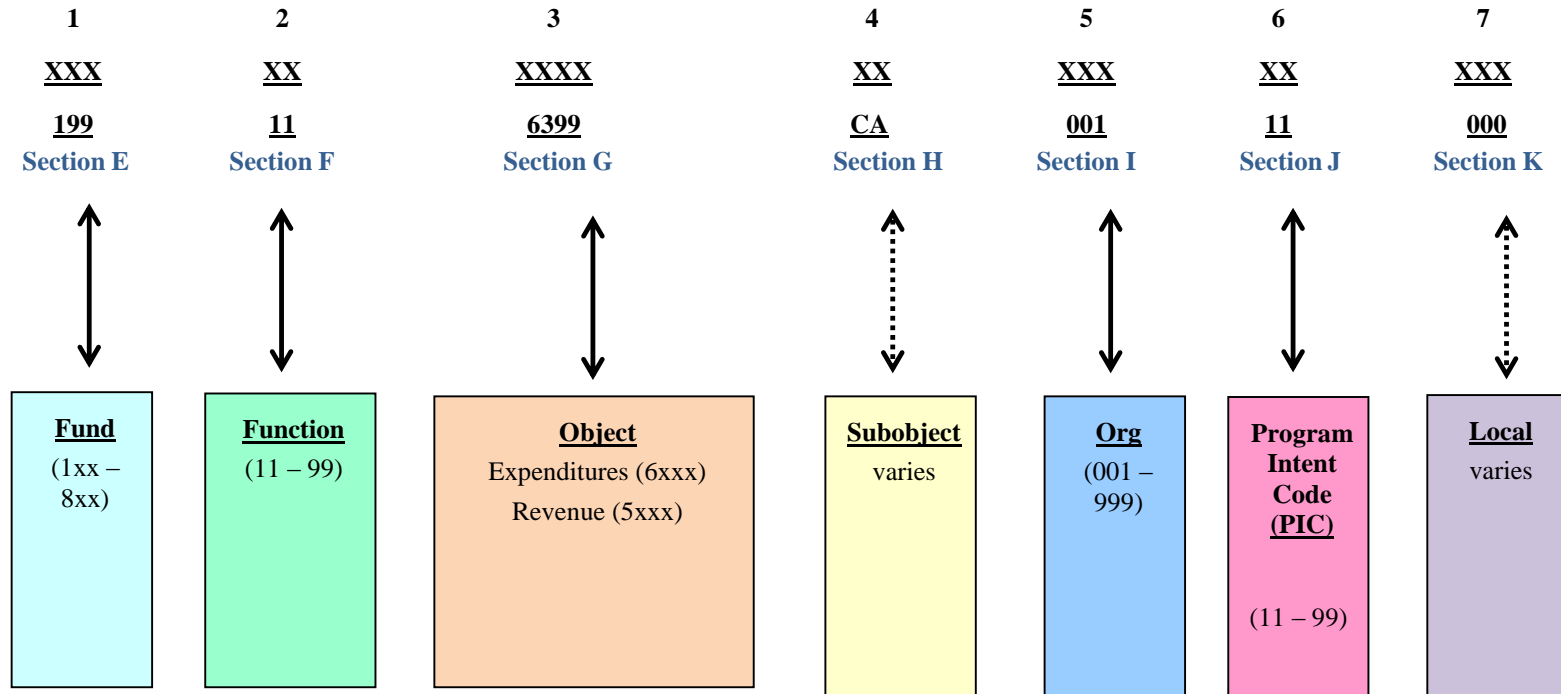
The account code structure consists of 19-digit codes and is divided into seven sections.

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

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

DIAGRAM # 1

ACCOUNT CODE STRUCTURE



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

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

FISCAL YEAR

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

<u>Fiscal Year</u>	<u>Start Date</u>	<u>End Date</u>
2016	September 1, 2015	August 31, 2016
2017	September 1, 2016	August 31, 2017
2018	September 1, 2017	August 31, 2018
2019	September 1, 2018	August 31, 2019
2020	September 1, 2019	August 31, 2020
2021	September 1, 2020	August 31, 2021
2022	September 1, 2021	August 31, 2022
2023	September 1, 2022	August 31, 2023
2024	September 1, 2023	August 31, 2024
2025	September 1, 2024	August 31, 2025
2026	September 1, 2025	August 31, 2026

PROGRAM YEARS

Year code determination is unique for federally and sometimes state funded projects accounted for as special revenue funds. We call these years, Program Years (PY). Program years have varying timeframes since they are determined by the timeline of the grant itself. It is possible to have one program year grant open in three fiscal years; however, while the fiscal year for the district may change, the program year for that particular grant does not. For example, a Title I, Part A grant awarded for program year 2016 will cover three fiscal years—2015, 2016, 2017. The timeframe for this grant is July 1, 2015 through September 30, 2016.

PROGRAM YEAR 2016—Title I, Part A

Fiscal Year 2015	July 2015 & August 2015
Fiscal Year 2016	September 2015 through August 2016
Fiscal Year 2017	September 2016

FUND CODE

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

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

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

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

GENERAL FUND

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

Fund	Title	Use
128	High School Allotment	Preparing high school students for postsecondary education
131	Education Foundation Grants	Grants given KISD teachers by the KISD Ed Foundation
139	AYPYN	Funds for the Army Youth Program in Your Neighborhood grant. For non-athletic related after school activities.
140	Buckley Concessions	Concession sales at Buckley stadium
141	Catering	Catering services performed by School Nutrition
144	SHAC	Student Health Advisory Committee
161	Special Education (Impact Aid)	Students identified as special education students— <i>Used by the Special Education Department ONLY</i>
162	Special Education	Students identified as special education students— <i>Used by the Special Education Department ONLY</i>
163	Career & Technology	Students taking CTE courses— <i>Used by the Career Center ONLY</i>

FUND CODES**SECTION E**

Fund	Title	Use
164	Technology	District technology— <i>Central office use only</i>
165	Bilingual/ELL	Students identified as bilingual/ELL
166	State Compensatory Education	Students identified as at-risk using state and local criteria
176	AP/Pre-AP	Advanced placement and Pre-Advanced placement
177	Talented & Gifted (TAG)	Students identified as talented & gifted
178	Athletics	Athletics— <i>Used by the Athletics Department ONLY</i>
195	Self-Insurance	Replace controlled/capitalized items under district's insurance policy deductible. — <i>Used by Risk Management ONLY</i>
199	Local Maintenance	Any

SPECIAL REVENUE FUND (Federal)

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

Fund	Title	Use
206	TxSHEP	Homeless students— <i>Central office use only</i>
211	Title I, Part A	Students who reside in areas with high concentrations of children from low socio-economic families.
211	Title I, Part D	Students in state-operated institutions/correctional facilities.
211	Title I Priority & Focus	To implement required interventions for identified Priority or Focus Schools.
224	IDEA B – Formula	Students with disabilities.— <i>Used by the Special Education Department ONLY</i>
225	IDEA B – Preschool	Pre-K students with disabilities.— <i>Used by the Special Education Department ONLY</i>
226	IDEA B – Discretionary (Deaf)	Students who are deaf.— <i>Used by the Special Education Department ONLY</i>
227	IDEA B – Formula (Deaf)	Students who are deaf.— <i>Used by the Special Education Department ONLY</i>
228	IDEA B – Preschool (Deaf)	Pre-K students who are deaf.— <i>Used by the Special Education Department ONLY</i>
240	School Nutrition	Programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA)

FUND CODES**SECTION E**

Fund	Title	Use
242	Summer Feeding Program	Funds received from the Texas Department of Agriculture that are awarded for meals provided to the community based on the average number of daily participants
244	Perkins Grant	Vocational-technical education.— <i>Used by the Career Center Only.</i>
255	Title II, Part A	To improve teacher and principal quality.— <i>Used by Central Office Only.</i>
263	Title III, LEP	For limited English proficient students.
288	Promoting K-12 Student Achievement at Military Connected Schools (DoDEA Grant)	To enhance the education of military students.— <i>Used by Central Office Only.</i>
289	Mobilizing National Educator Talent (Ohio State Grant)	Help overcome shortages of highly qualified teachers in high-need schools.— <i>Used by Central Office Only.</i>

SPECIAL REVENUE FUND (State Programs)

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

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

SPECIAL REVENUE FUND (Local Programs)

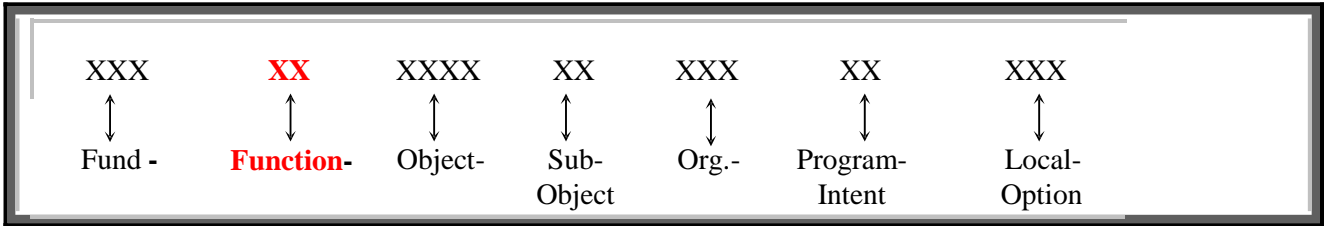
Fund Codes 460 through 499 are used to account for local programs such as campus activity funds or grants from local business or organizations that require that the funds be expended for a specific purpose.

Fund	Title	Use
461	Campus Activity Funds	Campus Activity Funds. — <i>Central office use only.</i>
499	Gear Up	For specific Middle and High School students to help them stay in school.

FUNCTION CODE

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

The Code Structure



Function Codes (11 – 99)	Function Code
	A mandatory <u>2</u> -digit code applied to expenditures/expenses that identifies the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area.

Major Functions:

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

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

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

The following pages describe each function.

10 INSTRUCTION AND INSTRUCTION-RELATED SERVICES

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

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

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

FUNCTION CODES

SECTION F

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

20 INSTRUCTIONAL AND SCHOOL LEADERSHIP

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

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

30 STUDENT SUPPORT SERVICES

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

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

FUNCTION CODES

SECTION F

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

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

40 ADMINISTRATIVE SUPPORT SERVICES

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

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

50 SUPPORT SERVICES (NON-STUDENT BASED)

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

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

FUNCTION CODES

SECTION F

Function	Title & Description	SOME possible charges to this function
52	<p><u>Security & Monitoring Services</u></p> <p>Per the TEA FASRG:</p> <p>This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.</p> <p>Most positions/activities using function 52:</p> <ul style="list-style-type: none"> ✓ Safety Department/Police Officers ✓ Safety Grants ✓ Off Duty Security Officers 	<ul style="list-style-type: none"> ➤ Police Officer supplemental pay (52-6121) ➤ Reading Materials for Safety Department/Police Officers (52-6329) ➤ Supplies for Safety department/Police Officers (52 -6399) ➤ Travel for employees of the Safety Department/Police Officers (52-6411)
53	<p><u>Data Processing Services</u></p> <p>Per the TEA FASRG:</p> <p>This function is used for expenditures for data processing services, whether in-house or contracted.</p> <p>Note this function is ONLY used for orgs 724 & 725. Cannot be used for campuses nor most departments.</p>	<ul style="list-style-type: none"> ➤ Everything for orgs 724 & 725.

60 ANCILLARY SERVICES

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

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

70 DEBT SERVICE

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

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

80 CAPITAL OUTLAY

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

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

90 INTERGOVERNMENTAL CHARGES

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

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

INCOME STATEMENT OBJECT CODES

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

The Code Structure

XXX	XX	XXXX	XX	XXX	X	XX	X	XX
Fund-	Function-	Object-	Sub- Object	Org.-	Fiscal- Year	Program- Intent	Local- Option	Local- Option

Operating Revenue Object Codes

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

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

5700's Revenue Codes

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

5800's Revenue Codes

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

5900's Revenue Codes

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

Expenditure Object Codes

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

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

The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications. Expenses are debited in the accounting period in which they are incurred.

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

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

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

6100 PAYROLL COSTS

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

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

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

6120 Support/Auxiliary Personnel

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

6130 Employee Allowances

6134	<u>Travel Stipend</u> <ul style="list-style-type: none"> ➤ <i>This code is used to pay certain employees a travel stipend. This is centrally planned. Campuses/Departments are not responsible for covering overages.</i>
6135	<u>Cell Phone Stipend</u> <ul style="list-style-type: none"> ➤ <i>This code is used to pay certain positions a cell phone stipend. This is centrally planned. Campuses/Departments are not responsible for covering overages.</i>

6140 Employee Benefits

6141	<u>Social Security/Medicare</u> <p>➤ This code is used to classify District expenditures/expenses required to provide employee benefits under the Federal Social Security/Medicare program. This excludes employee contributions.</p>
6142	<u>Group Health/Dental/Life Insurance/Flex Spending Account</u> <p>➤ This code is used to classify District expenditures/expenses made to provide personnel with group health, dental and life insurance benefits. This excludes employee contributions. Cost to the district for eligible personnel calculated at the set rate per full-time employee. The budget planning amount per year per FTE for 2015-2016: Health/Flex (\$3480) {Average of the costs of Health = \$4800 and Flex=\$2400 using the percentages of employees taking each}; Dental=\$134; Core Life=\$32.</p>
6143	<u>Worker's Compensation</u> <p>➤ This code is used to classify District expenditures/expenses made to provide personnel with workers' compensation benefits. This is the district contribution and is calculated on gross salary times a calculated rate for each type of employee.</p>
6144	<u>Teacher Retirement/TRS Care - On-Behalf Payments</u> <p>➤ This code is used to classify District expenditures/expenses from "On-Behalf" payments of matching teacher retirement paid for active members of the school district. A school district contributes matching funds for personnel funded from federal sources and, if applicable, statutory minimum funds for qualifying personnel. The school district also provides certain employer contributions for the retired teachers' health insurance plan (TRS Care). The state provides all other matching funds on behalf of members. <u>The amount that the state provides in excess of school district contributions is to be recorded here.</u> An equal revenue amount should be recorded in account 5831, Teacher Retirement – On-Behalf Payments.</p>
6145	<u>Unemployment Compensation</u> <p>➤ This code is used to classify District expenditures/expenses made to provide personnel with unemployment compensation. There are no employee contributions.</p>
6146	<u>Teacher Retirement/TRS Care</u> <p>➤ This code is used to classify District expenditures/expenses made from local, state and federal program funds and/or private grants to pay state matching of teacher retirement on the above state minimum contribution or the required matching amount from federal funds. Also included in this account is any employer contribution for the retired teachers' health insurance plan.</p>

6200 PURCHASED AND CONTRACTED SERVICES

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

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

6220 Tuition and Transfer Payments

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

6230 Education Service Center Services

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

Contracted Maintenance & Repair Services

These expenditure object codes are used to classify expenditures/expenses for maintenance and repair services rendered by firms, individuals, or other organizations, other than the school district.

Maintenance and repair services are for normal upkeep and repair. When contracted maintenance and repair services are rendered, the total cost of the service, including labor and parts, is to be included in the appropriate contracted services account.

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

Object Code	Title & Description
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6250 Utilities

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

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

6260 Rentals – Operating Leases

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

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

6290**Miscellaneous Contracted Services**

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

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

6300 SUPPLIES AND MATERIALS

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

Object Code	Title & Description
6310	Supplies & Materials for Maintenance and/or Operations
	<p>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.</p>
6311	<p><u>Gasoline and other Fuels for Vehicles – Including Buses</u></p> <p>➤ <i>This code is used to classify expenditures for gasoline, motor oil, and other fuels required for operating vehicles. This code is generally used only by the Transportation Department. If fuel is purchased while employees are traveling, the fuel is charged to 6411 since that is a cost of employee travel.</i></p>
6315	<p><u>Custodial Supplies and Materials</u></p> <p>➤ <i>This code is used to classify custodial supplies and materials for maintenance and/or operations.</i></p>
6316	<p><u>Building Maintenance Supplies & Materials</u></p> <p>➤ <i>This code is locally defined to classify supplies and materials for building maintenance.</i></p>
6319	<p><u>Other Supplies for Maintenance & Operations</u></p> <p>➤ <i>This code is used to classify expenditures/expenses for supplies and materials necessary for maintenance and/or operations not detailed above. Expenditures/expenses in this account include, but are not limited to.</i></p>

6320 Textbooks and Other Reading Materials

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

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

6330 Testing Materials

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

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

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

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

6390 Supplies & Materials – General

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

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

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

6399

General Supplies & Materials

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

6400 OTHER OPERATING COSTS

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

Object Code	Title & Description
6410	Travel and Subsistence and Stipends
	<p>These expenditure object codes are used to classify travel, subsistence and stipends to both employees and non-employees.</p>
6411	<p><u>Travel and Subsistence – Employee Only</u></p> <ul style="list-style-type: none"> ➤ <i>This code is used to classify the cost of transportation, meals, room, and other expenses associated with traveling on official school business. Any travel reimbursed from state funds and federal funds that are received for the Texas Education Agency must comply with the general appropriations act. Excess costs due to compliance deviations must be paid from local funds. The cost of employee travel also includes any registration fees associated with attending conferences, including seminars, in-service training, etc. Membership dues are classified in account 6495-Dues.</i> ➤ <i>This code does NOT include the costs of a workshop or conference if being paid to an Education Service Center. If paying an Education Service Center directly for conference or workshop fees, object 6239 is the correct one to use.</i>
6412	<p><u>Travel and Subsistence – Students</u></p> <ul style="list-style-type: none"> ➤ <i>This code is used to classify the cost of transportation (rental of vans, buses and other vehicles), meals, participation fees, room, and other expenses associated with students traveling for school sponsored events.</i> ➤ <i>Yellow school buses should only be charged out of object code 6494 when transporting students.</i>
6413	<p><u>Stipends Non-Employee</u></p> <ul style="list-style-type: none"> ➤ <i>This code is used to classify stipends paid to individuals <u>not employed by the paying agency</u> for allowances related to and/or for participation in organizational controlled or directed activities.</i>

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

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

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

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

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

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

6493	<p><u>Payments to Member Districts of Shared Services Arrangements</u></p> <ul style="list-style-type: none"> ➤ <i>This code is used to classify expenditures/expenses for amounts paid to a member district of a shared services arrangement in which the school district is a participant. The expenditure is to be classified in Function 93, Payments to Fiscal Agent/Member District of Shared Services Arrangements.</i>
6494	<p><u>Yellow Bus for Student Transportation</u></p> <ul style="list-style-type: none"> ➤ <i>This code is to identify expenditures/expenses for transportation costs other than those incurred for the purpose of transporting students to and from school. This code is used when paying the KISD Transportation Department to transport students to and from field trips, athletic events, competitions, etc.</i> ➤ <i>This code is NOT used when exclusively transporting staff. If yellow school buses are used to transport staff, use object 6411.</i>
6495	<p><u>Membership Fees/Dues</u></p> <ul style="list-style-type: none"> ➤ <i>This code is used to classify expenditures/expenses for dues paid to clubs, committees, or other organizations. Examples of such organization dues are:</i> <ul style="list-style-type: none"> ○ <i>TEPSA, TASBO, TASSP, TLA, TCEA, TMEA, etc.</i> ➤ <i>This does not include registration fees associated with attending conferences or seminars. These are coded to 6411.</i>

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

**6500 DEBT
SERVICE**

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

Object Code	Title & Description
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6510 Debt Principal

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

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

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

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

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

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

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

Object Code	Title & Description
6610	Land Purchase and Improvement
	These expenditure object codes are used to classify the acquisition or major improvement of a school district's land.
6619	<u>Land Purchase and Improvement Fees</u> <ul style="list-style-type: none"> ➤ <i>This code is used classify expenditures for the purchase of land; land improvements other than buildings and any associated fees. This includes any other costs necessary to alter the land for its intended purpose.</i>
6620	Building Purchase, Construction or Improvements
	These expenditure object codes are used to classify the purchase, construction, or substantial improvement of buildings, and any related fees, including architect fees.
6629	<u>Building Purchase, Construction or Improvements</u> <ul style="list-style-type: none"> ➤ <i>This code is used to classify expenditures to purchase buildings or for materials labor, etc., to construct new buildings. This account also includes expenditures for substantial alteration or remodeling of existing buildings that materially increase building life and /or usefulness. All associated fees are included in this account.</i>
6630	Furniture & Equipment (Cost of \$5, 000 or more per item)
	This code is used to classify expenditures for the purchase of furniture and equipment having a per-unit cost of \$5,000 or more and useful life of more than one year as listed below.
6631	<u>Vehicles \$5,000 or Greater</u> <ul style="list-style-type: none"> ➤ <i>This code is used to classify expenditures for the purchase of vehicles having a per unit cost of \$5,000 or more and useful life of more than one year.</i>

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

6660 Library Books and Media

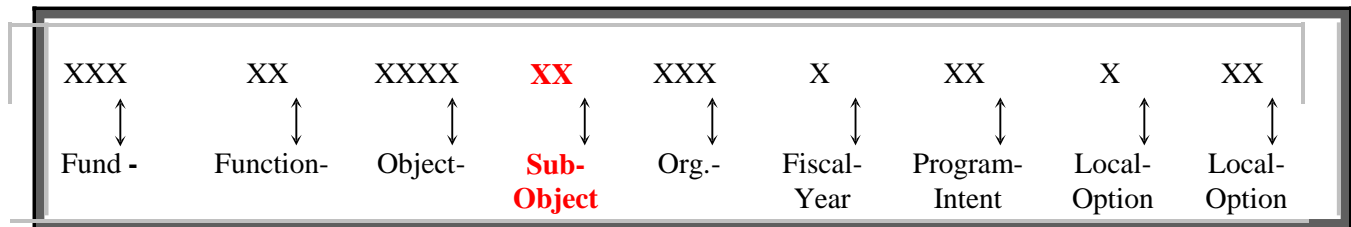
This classification is used to account for the acquisition of library books and media that are cataloged.

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

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

The Code Structure



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

Sub object	Descriptor
00	Generic
01	Federal Income Taxes
02	Tax Refunds
06	Surcharge/Admin Fees
07	Med View Srvs to Berkley
08	Premium on Bonds
0D	Discretionary Students-All Districts (JJAEP)
0M	Mandatory Students-All Districts (JJAEP)
10	Premium on Bonds
11	Construction Projects FY 11
12	Education Foundation Round 12
13	Education Foundation Round 13
14	Education Foundation Round 14
15	Education Foundation Round 15
16	Education Foundation Round 16
17	Education Foundation Round 17
18	Education Foundation Round 18
19	Education Foundation Round 19
1A	Core Life
1C	Life - Before Tax (FT)
1D	After Tax Life
1G	Dependent Life
20	Health Insurance
21	Gifted & Talented
22	Career & Technology
23	Special Education
24	Compensatory Education
25	Bilingual/ESL
26	BLUE CROSS PLAN A
27	BLUE CROSS PLAN B
28	BLUE CROSS HIGH DED
29	Blue Cross Blue Shield Plan D
2A	Scott & White
2C	Sheltered Flex Benefits
2D	Sheltered Flex Benefits Corr
2M	Humana - Plan 1
2N	Humana - Plan 2
2O	Humana - Plan 3
2P	Humana - Plan 4
2Q	Humana - Plan 5
2R	Scott & White First DO
2S	Scott & White HD
2Y	Genworth Financial
2Z	Aetna Life Insurance
30	BCBS Plan E/State Supp Living Ct
31	HS Allotment

Sub object	Descriptor
32	Scott & White HSA
33	First Care HSA
34	BLUE CROSS HAS
38	Sheltered Adjustment
39	Nonsheltered Adjustment
3A	Restricted Contributions
3B	Medical/Dental/Vision
3C	Other Liabilities
3D	Dependent Dental
3F	Dental United Concordia
3M	Nonsheltered Medical/Dental/Vision
3N	Met Life Dental
3Y	Other
49	Forfeited Benefits
4A	Long Term Disability
4B	Short Term Disability
4C	Income Replacement
50	Ray Hendren Bnkrpt
51	I R S Levies
52	I R S Voluntary
53	KAABSE
54	CSCD
55	Miscellaneous Deductions
56	Off Attorney General (Austin)
57	Region XII Alternative Cert
58	Tarleton State Alt Certification
59	TGSLC
5C	Texas ACP
5D	TASSP Active Dues
5E	Sherri Still-Spousal Supplement
5F	US Department of Education
5I	A T P E (Proffesional)
5J	A T P E (Paraproffesional)
5K	T I V A
5L	T S T A (Proffesional)
5O	TSTA (P/T Trans)
5P	TSTA (P/T ESP)
5Q	T S T A (ESP-Trans)
5R	T S T A (ESP)
5S	Iowa Child Support Rec
5T	TSTA
5U	KFT Support
5V	K C T A (Association)
5W	K C T A (Active)
5X	K F T
5Y	KFT Parproffesional
5Z	KFT Support
60	CS Coryell City TX/Nonpub Day Sc
63	CS Sacramento CA
64	CS For FL

Sub object	Descriptor
65	CS Bell County
66	CS OAG Missouri
67	6 of 7
68	CS OAG New York
69	CS OAG Minnesota
6A	Act Houston
6B	Medicare Buy Back
6C	Dependent Day Care
6D	Child Support Colorado
6E	Social Security Administration
6H	ECAP
6J	Texas Youth Commission
6K	American Student
6L	SLND
6M	Child Support Mississippi
6N	Child Support Alabama
6O	CS Coryell County
6P	CS OAG Maryland
6Q	CS OAG Ohio
6R	Region XIII Ed Service Center
6S	Sheltered TRS Adjustment
6T	TRS Buy Back
6V	Social Security Adjustment
6W	Social Security Adjustment
6X	Medicare Adjustment
6Z	Child Support San Francisco CA
70	E Tools for Ed/Tx School-Blind
71	TX Tomorrow Fund/TX School-Deaf
72	Teach Quest
73	Texas Teachers
74	TEPSA Professional dues
75	Region XX ESC
76	Insta Check
77	Educators for Excellence
79	New Teacher Project
7A	CS OAG San Benito CA
7C	CS OAG San Bernardino CA
7D	Deborah Langehenning
7E	CS OAG Michigan
7F	A-Step Alternative South
7H	CS OAG Illinois
7I	CS OAG Arkansas
7J	CS Monterey CA
7K	CS OAG Kansas
7L	CS OAG Wisconsin
7M	I Teach Texas
7N	Shoes4Crews
7O	CS Georgia
7Q	CS OAG Indiana
7R	Career in Teaching

SUB-OBJECT CODES

SECTION H

Sub object	Descriptor
7S	FCSTAC
7T	CS OAG Pennsylvania
7V	CS OAG Oklahoma
7W	CS OAG Wwashington
7X	CS OAG South Carolina
7Y	NYS HESC
7Z	AESPHEAA
80	CS Minnesota
81	THOA
82	GC SVC of MN
84	GC SVC
85	UTEP ATCP
86	AmerStdntAssis
87	Great Lake Higher Ed
88	Georgia Higher Ed
89	Cintas Food Services
8A	Education Service Center
8B	CS OAG Louisiana
8C	CS OAG New York
8D	KISD Education Foundation
8E	USA Funds
8F	Missouri Department of Education
8G	SBEC-CT
8H	SBEC-FP
8I	Illinois Student Assistance
8J	CS OAG North Carolina
8K	Cintas Athletics
8M	Ciintas Trans Maint
8N	Cintas Warehouse
8O	Cintax Maintenance
8P	Cintas Food Services
8Q	CS OAG Arizona
8R	CS OAG Viirginia
8S	A Career in Education-ACP
8T	UHEAA Utah Higher Education Assi
8V	Region VII Education Service Cen
8W	CS OAG Kentucky
8X	Education Service Center
8Y	RUSSELL C. SIMON TRUSTEE
8Z	USA Funds Sallie Mae
90	A CAREER IN ED-ACP
91	UT_HigherEdAA/OffHomeMainstream
99	Insurance Pass Through
A0	Annuities-Metropolitan
A1	Jackson National Life
A2	Prudential Insurance
A3	Southwestern Life Insurance
A4	Great American Reserve
A5	American Express
A6	AETNA Life/Annuity

SUB-OBJECT CODES

SECTION H

Sub object	Descriptor
A7	Occidental Life Insurance
A8	FNCL Funds/Invesco Trust
A9	Horace Mann Insurance
AA	Pioneer Group
AB	USAA
AC	Frnaklin Templtn Fnd
AD	Idex
AE	Fotis Investors
AF	Summit Investors Plans
AG	Vanguard Fiduciary Trust
AH	Life Ins Co of Southwest
AI	State St Bank & Trust
AJ	American Funds Co
AK	Equitable
AL	Sun Life Assurance
AM	AMI Grant
AN	State Farm Insurance
AP	John Alend Life Insurance
AQ	Fidelity Retirement Serv
AR	ARI Grant
AS	Northern Life
AT	Merrill Lynch
AU	Lutheran Brotherhood
AV	ACACIA National Life
AX	Western Reserve Life
AY	Anchor National
AZ	Variable Annuity
B1	Fidelity & Guaranty Life
B2	Heartland Funds
B3	Seligman
B4	Unites Service Life
B5	Security Benefit
B6	College Life
B7	Sierra Trust Funds
B8	Strong Funds
B9	Primerica Financial Service
BA	Janus Group Mtl Funds/Budget Amendment
BB	Blue Cross Blue Shield
BC	NSF Checks @ Bell County
BD	AIM Constellation
BE	AID Association for Lutherans
BF	Oppenheimer Shareholders
BG	Metlife Investors
BH	Frankline Life Insurance Company
BI	Midland National Life Company
BJ	Waddell & Reed
BK	Over Shorts
BL	Sunset Life Insurance
BM	Twentieth Century Investments
BN	Massachucetts General Life

SUB-OBJECT CODES

SECTION H

Sub object	Descriptor
BO	Boston Safe Deposit & Trust
BP	Fidelity Security Life
BQ	Transamerica Life Insurance
BR	First Investors Corp.
BS	Knights of Columbus
BT	General American Life
BU	National Life Insurance Company
BV	Band-Varsity
BW	Aragon Financial Service
BX	Dean Witter Reynolds, Inc.
BY	Van Kampen
BZ	Universal Benefits Life
C1	T Rowe Price
C2	Principal Funds
C3	403B ASP
C4	403B SRA
CA	Campus Allocations
CB	Cobra Insurance
CC	Credit Card Rebate
CD	Curriculum Development
CE	Catholic Life Insurance
CF	Commercial Union Life
CG	Nationwide Best of America
CH	Cheerleading
CI	Lincoln National
CJ	American Fidelity
CK	Pgm Mktg/Chase Manhattan
CL	Cloud Construction
CM	Thrivent Financial
CN	United Teachers Association/Central Org Allocation
CO	Comprehension
CP	Annuity Investors
CQ	Ind Alliance Pacific
CR	Conesco Services/Annuity Adm
CS	Crimestoppers
CT	Heartford
CU	Jefferson National Life
CV	Farmers New World
CW	Federated Securities Corp
CX	State Farm Mutual Funds
DA	Direct Allocations
DC	Data Collections
DF	Deaf Ed
DG	District Growth
DH	Dannie Hefner
DI	Diagnostician
DK	Debbie Kilgore
DS	Discounts to Amortize
DT	Drill Team Uniform Replacement

Sub object	Descriptor
EA	Ellison HS Alumni Scholarship
EB	Erica Barreras Scholarship
EC	Elementary Curriculum
ED	EDA
EL	Elementary
EM	Energy Management
ES	ESL Summer Program
FA	Fine Arts
FB	FHLB Agencies
FC	Flood Control
FD	Food
FE	Furniture and Equipment
FF	FFCB Agencies
FH	First Care HMO
FM	FHLMC Agencies
FN	FNMA Agencies
FP	First Care PPO Cobra
FS	Functional Skills
FY	Activity Funds
G1	Grade 1
G2	Grade 2
G3	Grade 3
G4	Grade 4
G5	Grade 5
GF	Gift
GK	Grade Kindergarten
GP	Grade Pre-K
GR	One Group Money Market Fund
GV	Government Travel
GY	Tier II (LV I, II, III)
HB	Homebound
HC	Hazardous Waste
HM	Hardware Maintenance
HO	Homeless
HR	Heidi Rubich
HS	High School
HU	Huckabee
IA	International Academy
IB	International Baccalaureate
IC	Instachek
ID	Deferred Revenue-ID Cards
IF	IFA
IN	Accrued Interest
IP	iPads
IS	Intermediate Skills
JB	John Beseda Scholarship
JS	Janet Stewart
K2	Kitchen Renovations/Kitchen Renovations 2
KC	Karol Carlisle
KL	Kleinfelder

Sub object	Descriptor
KR	Kitchen Renovation
KY	Buckley Key Deposits
LD	Leadership
LE	LEP
LG	Earnings from Temp Deposits
LI	Literacy
LM	Library Management
LN	Payroll Loan Receivable
LP	Linda Pelton
LS	Lone Star Investment Pool
MA	Maintenance Allocation
MB	MBIA Investment Pool
MC	Math Coach
ME	Media Aide
MG	Marshall Greer
ML	Metlife Retiree
MP	Monica Palacios
MR	Marvin Rainwater
MS	Midle School
MU	Music
NA	Bank Interest
NF	New Instructional Facilities
NH	Nancy Hoxworth
NL	Nan Lacavera Scholarship
NS	Nancy Schulte
NV	Nora Vernon Scholarship
NW	Network
OB	Orchestra, Beginning
OL	Online Services
ON	Oncor
OT	Occupational Therapy
OV	Orchestra, Varsity
PB	Portable Buildings
PC	Pepsi Commission
PD	Professional Development
PE	Physical Education
PI	PURCHASED INTEREST
PK	Madatory Pre-K Revenue
PL	Professional Learning
PM	Premium to Amortize
PO	Payroll Overpayments
PP	Parking Permit
PR	Channel 17 Product Revenue
PS	Primary Skills
PT	Path / Physical Therapy
PY	Prior Year
RB	Rebate
RC	Returned Checks
RE	Running Eagles Scholarship
RG	REGISTRATION

Sub object	Descriptor
RI	Resource/Inclusion
RO	ROTC Salaries
RS	Becky Smith
RT	Retiree Insurance
SA	Blue Cross Blue Sheild Active
SB	Summer Bridges
SC	Science
SD	School Dues Fees
SE	Skills, Elementary
SF	Sandra Forsythe
SH	Sharyn Hall
SI	Summer Insitute
SL	Science Labs
SM	Software Maintenance
SN	School Nutrition
SO	Special Olympics
SP	Specialist / Speech
SS	Summer School
ST	Sales Tax Payable
SV	Site Visits
SW	Scott & White
T1	Title I
T3	T3 Grant
TA	Technology Allocation
TB	Treasury Bill
TC	Technology
TE	Tracy Estes Scholarship
TF	Testing Fees
TH	Terry Hickman
TI	Teacher Tuition Reimbursement
TL	Therapeutic Learning Class
TM	Text Book Management
TN	TN
TR	Transportation Charter Buses
TS	TAKS Remedia/Teaching Strategies
TT	Teacher Training Reimbursement
TX	Texstar Pool
UA	UNUM Group Accident
UC	United Concordia
UG	Unrealized Gain/Loss
UI	UNUM Group Critical Illness
UL	UNUM Life
UN	Harp Uniforms
UP	Unclaimed Property
VA	Vocational Adjustment
VI	Visually Impaired
VS	Virtual School Network
WE	Weed Control
WF	Texas Workforce Commision
WR	Arrest Warrants

SUB-OBJECT CODES**SECTION H**

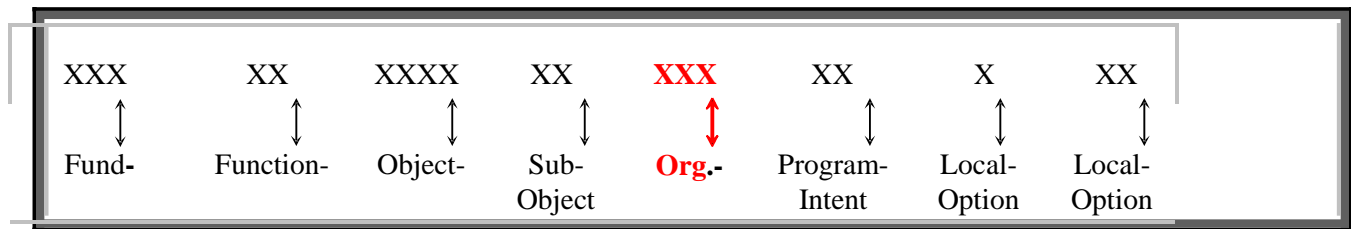
Sub object	Descriptor
WS	Woodshop
YB	Yellow Bus Transportation

ORGANIZATION CODES

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

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

The Code Structure



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

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

<u>Organization #</u>	<u>Descriptor</u>
Generic	
000	Unassigned
High School, Regular	
001	Killeen H S
002	Ellison H S
007	Harker Heights H S
008	Robert M Shoemaker H S
Middle School, Regular	
042	Nolan Middle
043	Rancier Middle
044	Manor Middle
045	Smith Middle
046	Eastern Hills Middle
048	Palo Alto Middle
049	Liberty Hill Middle
050	Live Oak Ridge Middle
051	Union Grove Middle
052	Audie Murphy Middle
053	Charles E Patterson Middle
054	Middle School #13
Elementary School, Regular	
102	Clifton Park Elementary
103	East Ward Elementary
105	Harker Heights Elementary
108	Meadows Elementary
109	Peebles Elementary
110	Pershing Park Elementary
111	Sugar Loaf Elementary
112	West Ward Elementary
113	Bellaire Elementary
115	Nolanville Elementary
116	Clarke Elementary
117	Duncan Elementary

<u>Organization #</u>	<u>Descriptor</u>
119	Hay Branch Elementary
120	Willow Springs Elementary
121	Mountain View Elementary
122	Reeces Creek Elementary
123	Clear Creek Elementary
124	Cedar Valley Elementary
125	Brookhaven Elementary
126	Venable Village Elementary
127	Trimmier Elementary
128	Montague Village Elementary
129	Maxdale Elementary
130	Ira Cross Jr Elementary
131	Iduma Elementary
132	Oveta Culp Hobby Elementary
133	Timber Ridge Elementary
135	Saegert Elementary
136	Skipcha Elementary
137	Richard E Cavazos Elementary
138	Haynes Elementary School
139	Dr. Joseph A. Fowler Elementary
140	Elementary School 34

High School, Special	
003	KISD Career Center
004	Gateway High
006	Pathways Learning Center
013	Early College High School (ECHS)

Middle School, Special	
009	Gateway Middle School

Elementary School, Special	
100	Elementary Alternative Center

Special Campus	
022	Metroplex School
025	Bell County Juv Det Ctr
026	JJAEP

<u>Organization #</u>	<u>Descriptor</u>
Secondary Campuses	
034	Beyond District Travel
Private School	
196	St. Joseph Catholic
197	Memorial Baptist Christian Acade
200	Grace Lutheran
201	Seventh Day Adventist
207	Lighthouse Christian Academy
209	Excellent Covenant Christian Aca
School Nutrition Kiosk	
401	KHS Kiosk
Summer School	
699	Summer School
Central Organization	
701	Superintendent's Office
702	Board Of Trustees
703	Tax Costs
704	PEIMS Department
721	Recruiting
724	Information Services
725	Networking Services
726	Technology & Information Services
727	Deputy Superintendent-Operations
729	Business & Financial Services
730	Budgetary Services
731	Accounts Payable
734	Human Resources
735	Employee Relations
736	Public Information Office
738	Financial Reporting
739	Administration Complex
740	Purchasing & Warehousing
741	Property Management
742	Risk Management
744	Auxiliary Human Resources
745	Accounting
746	Payroll Services
747	Treasury

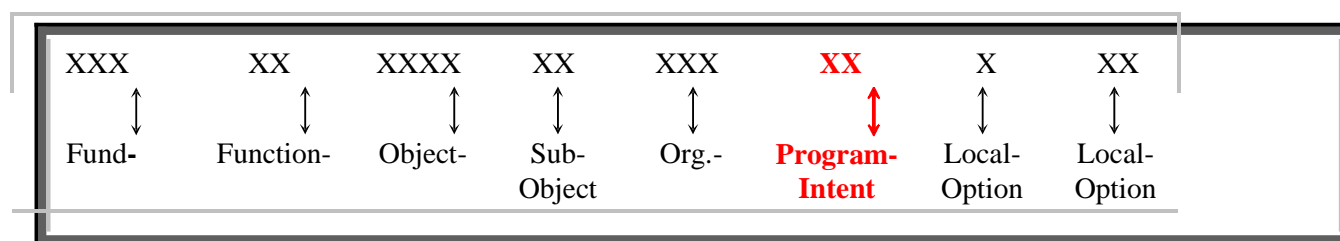
<u>Organization #</u>	<u>Descriptor</u>
748	Employee Benefits
749	Financial Services
750	District Wide
804	Old Fowler ES Building
844	Deaf Education
866	Transportation
867	Talented & Gifted
872	Health Services
873	Attendance & Social Work
874	Athletics
875	Special Education
876	Hood Stadium
888	Control Accounts
891	Title I
892	Accelerated Ed
893	Bilingual/ESL
901	Buckley Stadium
902	Natatorium
903	Athletic Warehouse
906	Haynes School Complex
910	Killeen Learning Support Serv
911	KSSC Athletic Field
914	Jackson Prof Learning Center
916	Technology Center
917	Channel 17
920	Print Shop
923	Grants And Ed Foundation
926	Telecommunications
931	School Safety
932	Teacher Media Center
933	KISD Police Dept.
934	Auxillary Pers Non 41
935	Custodial Services
936	Facilities Services
937	Warehouse Services
938	School Nutrition
939	Admin Complex Non Function 41
940	Mailroom
941	Exec Director Student Services
942	Asst. Superintendent-Curriculum
943	Asst. Superintendent-Instruct Ldrshp
944	Human Resource Development non 41
946	Secondary Schools Exec Dir Offc
947	Elementary Schools Exec Dir Offc
948	Special Programs

<u>Organization #</u>	<u>Descriptor</u>
949	Advanced Programs
950	Elementary Curr & Prof Dev
952	Pupil/Resource Services
953	Assessment & Accountability
956	Guidance & Counseling
957	Fine Arts
958	Insurance/Bonding
959	Ticket Sales/Cash Receipts
960	Secondary Curr & Prof Dev
961	Office Machine Equip Repair
962	Parenting
963	Community Relations
970	Food Serv Catering
990	Summer Assessment Center
991	Sallie Mae Building
995	JJAEP
998	District Wide Not Distributed
999	District Wide Distributed

PROGRAM INTENT CODES

A 2-digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code. In the case of state programs, state law or state Board of Education rule may determine the intent and the permissible use of allotments. For state programs, the limitations on the amount of allotments that may be used for indirect costs will need to be considered.

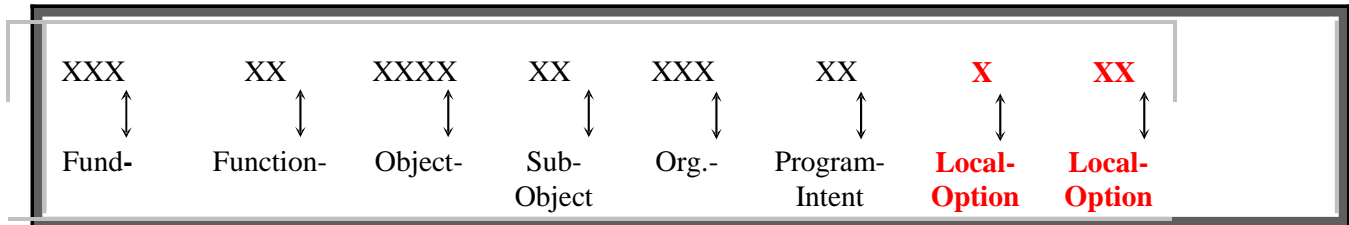
The Code Structure



PI Code	Description	Example of Use
11	Instructional	
21	Gifted & Talented	Use with Fund 177
22	Career & Technology	Use with Fund 163 & 244
23	Special Education	Use with Fund 162, 224, 225, 226, 227, 228, 386
24	Compensatory Education	Some Fund 166 & 211
25	Bilingual/ELL	Use with Fund 165, 263
26	Non-Disciplinary Alternative Education	Use for Pathways
28	Disciplinary Alternative Education (Basic)	Use for Gateway MS, Bell County, Elementary Alt.
29	Disciplinary Alternative Education (Supplemental)	None at this time
30	Title I Part A School wide Campus	Some Fund 166 & 211
31	High School Allotment	Use with Fund 128
32	Pre-K, Regular	Use for regular Pre-K teachers/aides salaries
33	Pre-K, Special Ed	Use for Special Ed Pre-K teachers/aides salaries
34	Pre-K, Compensatory Ed	Use for Comp Ed Pre-K teachers/aides salaries
35	Pre-K, Bilingual/ELL	Use for Bilingual Pre-K teachers/aides salaries
91	Athletics	Use with fund 178 & any other funds for Athletics
99	Undistributed (All Others)	Use with all others

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

The Code Structure



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

Local Code	Descriptor
000	Generic
001	Zone 1
002	Zone 2
003	Zone 3
004	Zone 4
007	Org 007
008	Org 008
009	Org 009
00B	Band
00C	Choir
00D	Drill Team
00E	Early Order-Next Year
00G	Color Guard
00L	Pollution Liability
00M	Mandatory
00N	Non Guideline
00P	Piano Tuning
00S	Strings
00V	Vehicle Insurance
010	Adult Income
014	Education Foundation Grant Round 14
016	Education Foundation Grant Round 16
017	Education Foundation Grant Round 17
018	Education Foundation Grant Round 18

Local Code	Descriptor
019	Education Foundation Grant Round 19
020	Student A La Carte
021	Education Foundation Grant Round 21
022	Education Foundation Grant Round 22
023	Education Foundation Grant Round 23
024	Education Foundation Grant Round 24
025	Education Foundation Grant Round 25
026	Education Foundation Grant Round 26
027	Education Foundation Grant Round 27
029	Education Foundation Grant Round 28
030	2003 Bonds
031	Education Foundation Grant Round 31
032	Education Foundation Grant Round 32
033	Education Foundation Grant Round 33
034	Education Foundation Grant Round 34
035	Education Foundation Grant Round 35
037	Education Foundation Grant Round 37
040	Education Foundation Grant Round 40
041	Fairway Revenue
042	Nolan Summer School
043	Rancier Summer School
044	Manor Summer School
045	Smith Summer School
046	Eastern Hills Summer School
048	Palo Alto Summer School
049	Liberty Hill Summer School
050	2005 Bonds
051	Union Grove Summer School
052	Audie Murphy Summer School
053	Patterson Summer School
080	2008 Bonds
0A2	Area 2
0AB	Angel Belden Scholarship Fund

LOCAL OPTION CODES
SECTION K

Local Code	Descriptor
0BM	Bonds/Misc Insurance
0CC	Corvette Club
0CH	Choir
0CS	Computer Services
0CW	Clay Ward Scholarship Fund
0EA	Ellison HS Alumni Scholarship
0EB	Erica Barreras Scholarship Fund
0EH	Ellison High Attendance Fund
0EL	Ellison Scholarship Fund
0JD	John Driver Memorial Fund
0JJ	JJ Stone Scholarship Fund
0ML	Monty Labay Scholarship Fund
0NL	Nan Lacavera Scholarship Fund
0NV	Nora Vernon Scholarship Fund
0PF	President Freedom Moose Scholar
0PR	Phillip Rivera Scholarship Fund
0RU	Running Eagle Scholarship Fund
0SC	Schlueter Scholarship Fund
0SR	Senior
0SS	Overall Office Memorial Fund
0SU	Settleup - JJAEP
0TE	Traci Estes Scholarship Fund
0TX	Texstar Pool
0XL	Excess Liability
100	Elementary Alternative
102	Clifton Park ES
103	East Ward ES
105	Harker Heights ES
108	Meadows ES
109	Peebles ES
10A	CIP Job
10B	CIP Job
10C	CIP Job
10D	CIP Job
10E	CIP Job
10F	CIP - CASEWORK
10G	CIP-THEATER ARTS CENTER
10H	CIP - Casework
10J	CIP - Computer Stations
10K	Cip Job 10K
10L	CIP - JOB 10L
10M	CIP Job
110	Pershing Park ES

Local Code	Descriptor
111	SugarLoaf ES
112	West Ward ES
113	Bellaire ES
115	Nolanville ES
116	Clarke ES
117	Duncan ES
119	Hay Branch ES
120	Postage/Willow Springs ES
121	Mountain View ES
122	Reeces Creek ES
123	Clear Creek ES
124	Cedar Valley ES
125	Brookhaven ES
126	Venable Village ES
127	Trimmier ES
128	Interfund Payable/Receivable
129	Maxdale ES
130	Mileage
131	Interfund Payable/Receivable
132	Oveta Culp Hobby ES
133	Timber Ridge ES
135	Saegert ES
136	Skipcha ES
137	Cavazos ES
138	Haynes ES
139	Interfund Payable/Receivable
13I	Mileage - Investigator
13R	Mileage - ROTC
13T	Dual Campus Travel
140	Interfund Payable/Receivable
144	SHAC Healthy & Wise
161	Interfund Payable/Receivable
162	Interfund Payable/Receivable
163	Interfund Payable/Receivable
164	Interfund Payable/Receivable
165	Interfund Payable/Receivable
166	Interfund Payable/Receivable
176	Interfund Payable/Receivable
177	Interfund Payable/Receivable
178	Interfund Payable/Receivable
181	Interfund Payable/Receivable
182	Interfund Payable/Receivable
191	Interfund Payable/Receivable

LOCAL OPTION CODES
SECTION K

Local Code	Descriptor
195	Interfund Payable/Receivable
197	Interfund Payable/Receivable
199	Interfund Payable/Receivable
1AP	One Act Play
204	Interfund Payable/Receivable
206	Interfund Payable/Receivable
20A	20A - CABINET SHOP BUILD
20B	20B - CABINET SHOP BUILD
20C	20C - CABINET SHOP BUILD
20D	20D - CABINET SHOP BUILD
20E	CIP
20F	CIP
20G	CIP
20H	CIP
20J	CIP
20K	CIP
211	Interfund Payable/Receivable
21A	Clinic Cabinets-RMS
21B	Conference Table-Montague
21C	Computer Stations-NMS
21D	Bookshelf for Hay Branch
21E	Cubbies/Mailbox for Skipcha
21F	Bookshelves for Timber Ridge
21G	Casework & Workstation-HHHS
21H	Bookcase for Music Room-Hobby ES
21J	Front Office counter/workstation
21K	CIP Job
21L	CIP Job
21M	CIP Job
21N	CIP JOB
21P	CIP Shelf for Tech Office
21Q	CIP-Student conference table
21R	Casework & Desks RCES
21S	Conference Table-Saegert
21T	CIP - EHS Cabinets, Wall, Mailbo
21U	CIP - KHS Cabinets
21V	CIP Clarke AP
21W	CIP HHHS Office
21X	Org 961 Shelving
21Y	Org 108 Desk
21Z	Duncan-Cabinet/Shelf for Clinic
220	Football
224	Interfund Payable/Receivable

Local Code	Descriptor
225	Interfund Payable/Receivable
226	Interfund Payable/Receivable
227	Interfund Payable/Receivable
228	Fund 228
22A	Cabinet for Copy Room-Duncan
22S	Football Scouting
22U	Football Uniforms
230	Boys Basketball
23S	Boys Basektball Scouting
240	Baseball-Interfund Pay/Recv
242	Interfund Payable/Receivable
244	Interfund Payable/Receivable
24S	Basketball Scouting
250	Boys Track
253	Fund 253
255	Interfund Payable/Receivable
260	Power Lifting
262	Interfund Payable/Receivable
263	Interfund Payable/Receivable
266	Interfund Payable/Receivable
270	Tennis
274	Interfund Receivable/Payable
279	Interfund Payable/Receivable
280	Volleyball
283	Interfund Payable/Receivable
284	Fund 284
285	Interfund Payable/Receivable
287	Interfund Payable/Receivable
288	Interfund payable/receivable
289	Interfund Payable/Receivable
28S	Volleyball Scouting
290	Golf
2T0	TBA
300	Intramural
321	3-2-1 Discount
330	Girls Basketball
33S	Girls Basketball Scouting
340	Girls Track
350	Wrestling
360	Wrestling
386	Interfund Payable/Receivable
397	Interfund Payable/Receivable
401	Interfund Payable/Receivable

Local Code	Descriptor
403	403(B) Administration
404	Interfund Payable/Receivable
409	Interfund Payable/Receivable
411	Interfund Payable/Receivable
414	Interfund Payable/Receivable
41A	Cabinets for hallways KISD CC
41B	Toppers for KISD CC
41C	Tables for Hay Branch CIP
41D	Cases at RMS
41E	Meadows conference tables
41F	Cabinets/desk for AP Office
41G	Shelving-Storage Room
41H	Cabinets
41I	Shelves-Storage Room
41J	Cabinets-KHS IB Office
41K	Cabinet - Clarke Technologist
41L	CIP- Clarke Cabinet Prinicipal
41M	Cabinet/Counter 003
41N	Mailboxes 053
41O	Cabinet/countertop 007
41P	Desk for Principal
41Q	Chalkboard ease for Counselor
41R	Cabinet for Counselor
41S	Cabinet & countertop for registr
41T	Cabinet for Curric & Sped Office
428	Fund 428
440	Boys Soccer
446	Interfund Payable/Receivable
450	Swimming
460	Girls Soccer
479	Interfund Payable/Receivable
480	Boys Cross Country
499	Gear Up
504	Homebound Svcs-Reg Ed St
51A	cabinets for KHS
51B	Cabinets for Athletics Office
51C	Rancier MS desk/cabinet
51D	BOOKSHELVES W/CASTERS-113
51E	UIL THEATER UNIT-043
51F	WALL CABINETS-950
51G	FILE CABINET TOPPER-960
51H	CABINETS FOR STAGE-108
51I	OFFICE CABINETS/CASEWORK-048

Local Code	Descriptor
520	Athletic Trainer
52N	Coaching Clinics
540	Girls Cross Country
550	Girls Softball
599	Interfund Payable/Receivable
600	Crossing Guard, Off Post
620	Crossing Guard, On Post
645	Interfund Payable/Receivable
646	Interfund Payable/Receivable
680	PSAT Exams
687	Interfund Payable/Receivable
688	Interfund Payable/Receivable
696	Interfund Payable/Receivable
738	Financial reporting
740	Purchasing
753	Interfund Payable/Receivable
804	Job 804
820	Interfund Payable/Receivable
821	Job 821
822	Job 822
823	Interfund Payable/Receivable
863	Interfund Payable/Receivable
882	Interfund Payable/Receivable
901	Job 901
903	Job 903
904	Job 904
906	Job 906
90U	Job 90U
911	911 ANI/ALI
91E	Job 91E
91L	Job 91L
91P	Job 91P
91R	Job 91R
950	Summer Routes
960	Org 960
9TH	9th Grade Orientation
AA0	Academic Awards
AAT	Art/AV/IT
AB0	Ambulance
ABC	Additional Budget Consideration
ABL	ABBLS
ACA	Affordable Care Act
ACD	Academics

Local Code	Descriptor
ACH	Achieve 3000
ACP	ACP
ACR	Audio Control Room
ACS	Armored Car Service
ACT	Activity Funds
ACU	Accuplacer
ADB	Adobe
ADD	Additional
ADJ	Adjustment to Co Curricular
ADM	Administrative
ADV	Advisory Council
AED	Automatic Defibrillator SU
AEI	AEIS Online
AEP	AEP Tutoring 045/052
AER	Aerator
AF0	Alternative Fuel
AFM	HVAC Air Filter Maintenance
AFS	After School Special
AG0	AG Barn
AGR	Agriculture Classes-Misc
AGS	Ag Barn Safety
AGW	Ag Welding
AH0	Asbestos Removal
AIH	Accelerated Instruction HS
AIR	Air Filter Replacement
AJ0	Inventory to Actual
ALG	Algebra
ALL	All Board Meme
ALM	Alarm
AMM	Ag Mechanics & Metal Technology
AMS	AIMS Science
AN0	Membership Fees/Dues
AP0	Assistant Principal
APC	A/P Clearing Account
APH	A/P High School
APL	Apple Services
APM	A/P Middle School
APT	A/P Testing
AR0	At Risk Grant
ART	Art
ASB	Asbestos Inspection
ASC	ASCD
ASL	App Spec Lab

Local Code	Descriptor
ASM	Assessment
AST	Assistant
AT0	Art Trujillo
ATL	Atomic Learning
ATM	Telephone/ATM Maintenance
ATN	Teacher Applicant
ATO	Auto
ATP	ATP
ATT	Attendance
AUD	Auditorium
AUT	Autism/Automotive Technology
AUX	Auxiliary-AYPYN
AVB	AVID Bridges
AVD	AVID
AVM	A/V Classes, Misc
AVP	A/V Production
AW0	Ware
AWA	Eduphoria Aware
AWD	Recognized/Exempl Awards
AX0	Auxiliary Copier
B00	Receivable Breakfast
BAR	TBA
BAT	Battery
BBP	Blood Borne Pathogens
BC0	Bar Codes
BD0	Beyond District
BDT	Bus Driver Training
BEA	Beauty & Beast
BEN	Benchmarking
BGC	Boys and Girls Club
BI0	Bilingual
BK0	Breakage Account
BLD	Building
BLQ	Building Equipment
BLU	Texas Bluebonnet Reading
BM0	Butch Menking
BMG	Butch Menking-Gvmt Travel
BNK	Bank
BOW	Bowling
BR0	TBA
BRD	Board
BRK	Breakfast/Breakage
BT0	Bus Driver Certification

Local Code	Descriptor
BTS	Better Test Scores
BUC	Buckley
BUD	Study Buddies
BUL	Bullying
BUR	Burcham
BUS	Bus
C00	Construction Jobs
C01	Construction Jobs
C02	Construction Jobs
C03	Construction Jobs
C04	Construction Jobs
C05	Construction Jobs
C06	Construction Jobs
C07	Construction Jobs
C08	Construction Jobs
C09	Construction Jobs
C10	Construction Jobs
C11	Construction Jobs
C12	Construction Jobs
C13	Construction Jobs
C14	Campus Discretionary 14
C15	Campus Discretionary
C16	Campus Discretionary
C17	Campus Discretionary
CA0	Campus
CAB	Supplies - Cabinet Shop
CAF	Cafeteria Plan
CAL	Calculators
CAM	Cameras
CAN	Canopy
CAS	CASPR Software Maintenance
CAT	Webcat
CAW	Campus Award
CB0	College Board
CBA	CBA
CC0	Coaching Clinics
CCN	CC Non-Guideline
CD0	Curriculum Development
CDL	CDL Reimbursement
CEI	CEI
CEL	Dell Phone Stipend
CEN	E Books Cengage
CEP	Community Eligibility Program

Local Code	Descriptor
CER	Certica
CF0	Coffee Fund
CFA	Cheer, Fine Arts (Athletic Event
CFB	Coffee Bar
CFR	CAFR
CFW	Carry Forward
CGL	General Liability
CH0	Cheerleading
CHC	COBRA/HIPAA Compliance
CHE	Chemistry
CHK	Check Writing Supplies
CHL	Children's Choir
CHO	Choices
CHR	Choir
CIB	CitiBank
CIR	Circle Training
CIS	Communities in Schools
CIV	New Bus Access
CL0	Corbett Lawler
CLB	Computer Lab
CLD	Cloud
CLG	Corbett Lawler-Gvmt Travel
CLH	CTE Lecture Hall
CLI	Clinic
CLK	Labor Atomic Clocks
CLQ	Clinic Equipment
CLR	Bus Driver License Reimbursement
CLS	Class Com
CLT	Computer Literacy
CLU	Cluster
CMG	Classroom Management
CMO	Cosmetology
CMP	Comp Payout
CN0	College Night
CNS	Counseling
CNV	Convening
COG	Cognos
COM	Telecommunications
CON	Contingency/Construction Mgt
COP	Chief of Police
COR	Coordinator
COS	Cosmetology
COW	Portable Water Containers

Local Code	Descriptor
CPI	CPI
CPL	Computer Lab
CPP	Community Partnership PR
CPR	CPR
CRD	Credit Card
CRP	Curr Rev Project
CRT	Computer Carts
CRX	Crossing Guards
CRY	CRY
CSA	C Scope
CSC	CSCOPE
CSD	C Scope Development
CSH	Cash Receipting Software
CSP	CSCOPE
CSR	Classroom Teacher Supply
CST	Construction
CSW	Casework
CT0	Vehicle Inspection Certification
CTA	Classroom Teacher Association
CTC	CTC Dual Credit
CTE	CATE
CTL	Control Lab
CTP	Classroom Technology Package
CUP	Dr Eric Cupp
CUQ	Custodial Equipment
CUR	Curriculum
CUS	Custodial
CW0	Car Wash Services
CWK	Casework
D00	Construction Jobs
D01	Construction Jobs
D02	Construction Jobs
D03	Construction Jobs
D04	Construction Jobs
D05	Construction Jobs
D06	Construction Jobs
D07	Construction Jobs
D08	Construction Jobs
D09	Construction Jobs
D10	Construction Jobs
D11	Construction Jobs
D12	Construction Jobs
D13	Construction Jobs

Local Code	Descriptor
D14	Discretionary Job 14
D16	Construction
D17	Construction
D19	Discretionary 19
D20	Discretionary 20
D21	Discretionary 21
D22	Discretionary 22
D23	Discretionary 23
D24	Discretionary Projects
D25	Discretionary Projects
D26	Discretionary Project
D27	Discretionary Project
D30	Discretionary Project
DA0	Duty Assignment Travel
DAN	Dance
DAT	Data Card
DB2	DB2 Prologic
DBV	dbVisualizer
DC0	Data CKT Line Charge
DCM	Dana Center Math
DCS	Dana Center Science
DD0	Drug Dogs
DEL	Dell Computers
DEM	Travel-Software Demos
DF0	Deaf
DFR	Drug Free
DG0	District Growth
DGT	Drug Testing
DH0	Hazardous Waste Disposal
DIA	Diabetes
DIB	Dibels
DIG	Digital Videos
DIR	Director
DIS	District
DIV	Divorce Class
DM0	Data Manager
DMI	Time and Attendance Software
DN0	Detention
DNA	Dana Center
DOC	Document Camera
DOD	DOD IMPACT AID
DON	Video Dongles
DOR	Door

Local Code	Descriptor
DOT	Department of Transportation
DP0	Data Processing
DPS	DPS Clearing House Subscription
DR0	Doctor & Hospitals
DRU	Drums
DS3	T1 Trunk Charge (Dedication)
DSH	Dish
DST	Discovery Streaming
DT0	Drill Team
DTM	Do the Math
DUD	School Dude
DUM	Dummies
DW0	District Wide
DWA	District Wide Title I Part A
DY0	Dyslexia
DYT	Dyslexia Testing Materials
E20	ESC Region 20
EA0	Ember Alt
EAF	Early Act first Knight
EAS	Earth Science
EDA	EDA
EDL	Edit Lab
EDU	Eduphoria/Education
EFA	Overnight Cash Account
EFR	Time/Attendance Software
EL0	Elementary
ELA	English Language Arts
ELB	Elementary Bilingual
ELC	Election
ELE	Elementary ELL
ELL	English Language Learners
ELM	Elementary
EMA	Estes McClure Associates
EMC	Estes McClure
EMG	Energy Management
EMR	Email Retention Contract
EOC	End of Course Testing
EOY	Extended Year
EQB	Equipment Repair (Band)
EQP	Equipment
EQS	Equipment Repair (Strings)
ERR	Error
ERT	ERATE

Local Code	Descriptor
ES0	ESL
ESP	Gradespeed
ETC	Educ Tech Center
ETS	Eduphoria ETS
EV0	Elevator
EVC	Evacu-Chair
EVE	Evening Academy
EX0	Excet Exam Fees
EXO	Executive Office
EXP	Computer Lab Expansion
EXT	Fire Extinguishers
EYA	Hotstart Pro-End Year Art
EYB	End of Year Band
EYC	End of Year Choir
EYE	Eye Washes
EYM	End of Year Music Contract
EYS	End of Year Strings
FA0	Fine Arts
FAC	Facilities Usage
FAI	Awareness Fair
FAS	Fine Arts Strings
FB0	Flex Gain
FCR	Furniture/Copier Replacement
FE0	Co-Curricular
FEE	Fees
FEN	Fence
FEQ	Furniture & Equipment
FER	Fertilizer
FF0	Fast Forward
FIT	Fitness Gram
FLD	Floral Design, Principals/Elemen
FLG	Flag
FLL	Foreign Language Lab
FLR	Floors
FMP	Filemaker Pro
FMV	Finding My Voice
FNA	Fine Arts
FOC	Title I Focus Grant
FOD	Food
FOF	Facts on File
FOL	Follett Library Module
FOU	Fountas
FPL	Freeplay Music

Local Code	Descriptor
FPR	Fingerprinting
FPS	Fire Protection/Defibulator
FRN	Fraction Nation
FRZ	Freezer
FSS	Fire Suppression System
FST	Fast Math
FTB	Football
FUR	Furniture
G30	Goal III
G3A	Goal III - Aides
GAL	Perceiver
GAM	Games
GAT	Gateway-Summer School
GCL	Gale Cengage
GEN	Generator
GF0	Gift
GFB	Gift-Band
GFQ	Gift-QUEST
GHG	GHG Timekeeping
GIB	Gibson Audit
GIG	Gigi-E
GIS	Geographic I.S.
GIZ	Gizmos
GOA	Goals
GOV	Government Relations
GPH	Graphic Artist (Contract)
GPS	GPS Systems
GRD	Graduation
GRI	Dr Mel Griffin
GRL	Graphics Lab
GRM	Green Room
GRT	Grant
GSE	GSE Interest
GSP	Gradespeed
GT0	Grease Trap
GTT	GT Testing Materials
GUI	Guitar
GVT	Government
GY0	Gym Floor
GYM	Gym
HAI	Hail
HAN	Hanover Research
HAW	Healthy and Wise

Local Code	Descriptor
HBA	Home Builders Association-Yell
HEA	HEAT Software
HEI	Heinemann
HEL	Helmet
HRP	HARP Program
HS0	High School
HSC	Health Science
HSN	Health Science, Non-Patient Rela
HSP	Health Science, Patient Related
HUC	Huckabee
HUG	Hughling, Dale
HUM	Humiston
HVC	HVAC
HVU	Hire Vue
HY0	Haynes
IA0	International Academy
IB0	International Baccalaureate
IC0	IRA Cross
ICE	Ice/Ice Machine
ID0	Identification Cards
IDF	IDF
IDS	Identisys
IFA	IFA
IH0	In House Scoring
IM0	Instructional Materials
IMA	iMac
IMC	iMac
IMG	Transcript Imaging
IMP	District Design TEA
IN0	In State
INC	Salary Increase Holding Account
IND	Indirect Costs
INP	Inspiration
INS	Instructional
INT	Internet Costs
INV	Investigator
INY	Industry
IPC	Science Lab IPC
IPD	iPad
IRS	IRS
IS0	Instructional Specialist
IWK	iWorks
JFR	Job Fair

Local Code	Descriptor
JHS	Junior Honor Society
JM0	Joe Maines
JOB	Job Fair Beautification
JOU	Journalism
JP0	Joanne Purser
JPG	Joanne Purser Government
JPM	JP Morgan
KAC	KACE Desktop Management
KAU	Kaufman Speech Praxis
KCB	Killeen Basketball Tournament
KDH	Killeen Daily Herald
KEY	Keyless Entry
KFA	Knights First Act
KFD	Killeen Fire Department
KI0	JJAEP Tuition
KIC	Kickball
KIO	Kiosk-Silent Heroes
KLE	Kleinfelder
KR0	Ken Ray Travel
KRG	Gov't Travel-Ray
L00	Receivable Lunch
LA0	Language Arts
LAB	Lab
LAM	Josh Lamberth
LAN	Local Area Network
LAP	Teacher Laptops
LAS	LAS-O Software
LAZ	Learning A to Z
LCK	Locksmith
LCM	Line Card Maintenance
LCR	Life Cycle Replacement
LCS	Leased Copier Supplies
LD0	Long Distance
LDV	Leadership Development
LEE	Tejas Lee
LEL	Law Enforcement Liability
LEP	LEP
LEX	Lexmark
LHT	Lightspeed
LIB	Library
LIC	Food Operation License
LIT	Literacy
LLT	Leveled Literacy

Local Code	Descriptor
LMS	Measured Service
LOC	Local Phone Service
LPC	LPAC
LS0	Local Supplement
LSN	Local Supplement-Non Guideline
LTS	Long Term Sub
LUN	Lunch
LVE	Leave Abuse
MAP	Maps
MAR	Marrs
MAS	Mass Notification System
MAT	Mat
MBD	Master Board
MCL	MClass
MCR	Micro-Computer Repair
MCT	Mechanic Certification/Math Cent
MCU	MCU
MDF	MDF
MDL	Moodlerooms Class.Com
MDS	Media Distribution System
MEN	Mentoring
MH0	Mike Helm
MHG	Mike Helm-Gvmt Travel
MIL	Mileage
MKI	Mentor Stipends - KISD
MKT	Marketing
MLB	Mobile Lab
MMM	MS Math Stipend
MNT	Maintenance
MOE	Maintenance of Effort
MOP	Dust Mop
MOV	Movie Licensing
MOW	Mower
MR0	Marvin Rainwater
MRG	Marvin Rainwater Governmental
MS0	Middel School
MSA	Middle Schol Art
MSB	Master Board Trainer
MSF	Microsoft
MSM	Middle School Math
MST	Master Science Teacher
MT0	Math
MTC	Math Center

Local Code	Descriptor
MTG	Minerva Trujillo-Gvmt Travel
MTH	Math
MUS	Music
MYP	Mid Years Programme
NAT	Natatorium
NCC	New Course Costs
NET	Networking
NFS	NAFIS
NH0	National Honor Society
NMS	National Math & Science Initiati
NOT	Notification System
NP0	Newspaper
NR0	Norm Reference Material
NT0	National Travel
NTC	National Teacher Certification
NTN	Non Guideline National Travel
NTS	New Teacher Signing Stipend
NUF	Nuforma
OB0	Obsolete Inventory
OCT	Out of Country Trip Cont
OF0	Office Equipment Repair
OFC	Office
OFQ	Office Equipment
OMG	Superintendents Office Manager
ONE	One Search
OUT	Out of State
OV2	Payroll Overpayments - New
P01	Professional Learning Grant 1
P02	Professional Learning Grant 2
P03	Professional Learning Grant 3
P04	Professional Learning Grant 4
P05	Professional Learning Grant 5
P06	Professional Learning Grant 6
P07	Professional Learning Grant 7
P08	Professional Learning Grant 8
P09	Professional Learning Grant 9
P10	Professional Learning Grant 10
P11	Ed Foundation PD Grant
P12	Ed Foundation PD Grant
P15	Education Foundation PD Grant
P16	Ed Foundation PD Grant
P17	PD Grant 17
P18	Ed Foundation PD Grant

Local Code	Descriptor
P20	P20 grant
P21	Education Foundation PD Grant
P4L	Plan4Learning.com
PAR	Parenting
PAT	Patterson MS to Reeces Creek ES
PAW	Paws in Jobland
PB0	Portable Buildings
PC0	Pest Control
PCA	Payroll Cash Advance Repayments
PCF	Parent Conference
PCK	Peaseable Kingdom
PCR	PCORI
PD0	Professional Development
PD1	Ed Foundation Prof Dev Grant
PD3	Ed Foundation Prof Dev Grant
PD4	Profess Dev 004
PD5	Ed Foundation Prof Dev Grant
PDA	PDAS
PDF	PD IN FOCUS ONLINE SVC
PDP	PEIMS Data Plus
PDR	Profess Dev - Credit Recovery
PDS	Eduphoria PDAS
PE0	Police Officer Equipment
PEK	Title Peek
PEN	Pentamation
PEP	Pep Squad
PEQ	PE Equipment
PER	Personnel
PH0	Physicals
PHC	Photography, Commerical
PHY	Physics
PK0	Pre-K
PK3	3 Yr Old Pre-K
PKT	Pre-K Training
PL0	Principal
PLA	Playground
PLG	Plug/Holding Account
PLM	Palms
PLQ	Playground Equipment
PMC	Personnal Coordinator
PNT	Painting
PO0	Payout
PR0	Pratt

Local Code	Descriptor
PRA	Principal Assessment REI
PRF	Professional Development
PRI	PRI Long District Charge
PRL	Professional Library
PRM	Prom
PRO	Promethean Boards
PRP	Preparation, Career
PRT	Printers
PS0	Prof Stds Amin
PSI	Professional Services Industries
PSP	Professional Service Provider
PST	Postsecondary
PTC	Print Center
PTH	Webpath
PYP	Primary Years Programme
Q15	Cash In Bank Offset
QT0	Quarterly
QU0	Quest
QUA	Quality
QUT	QUT
R10	Region 10 Mainframe
R12	ESC Region 12
R18	Read 180
RAD	Radios
RAZ	Reading A to Z
RB0	Robotics
RBT	Robotics
RCD	Records
RCM	RCM
RCS	RCS
RDA	Read About
RDG	Read About
RE0	Reading Materials
REC	Recovery-Credit Recovery
REF	Reference Materials
REG	Region
REN	Renovation
RES	Restricted (Indirect Cost Rate)
RGE	Registration-Elementary
RGS	Registration-Secondary
RIC	RICA
RIF	RIF Matching
RIP	Ripple Effect

Local Code	Descriptor
RIS	Reissue of Checks
RL0	Resource Library
RM0	Reading Materials
RN0	Report Card
RND	Instructional Rounds
ROD	Rodeo - Bus Drivers
RPL	Replacement
RR0	Ronald Rainosek
RRG	Ron Rainosek-Gvmt Travel
RST	Ready Set Teach
RT0	ROTC
RTO	ROTC
RY0	Recycling
RYB	Recycle Bins
S40	PSAT/Plan Administration
SA0	Student Activities
SAF	Safe
SAN	Stand Alone Network
SAP	Student Appraisal
SAT	SAT
SB0	TASB Policy Service
SBC	Fees - SBEC
SBD	Subsidy-Dance Team
SBG	Subsidy-Guard
SC0	Student Council
SCH	Subsidy-Cheer
SCI	Science
SCL	Science Lab
SCN	SCE Travel
SCR	Scoreboard
SCS	Scene Shop
SD0	Staff Development
SDR	Steel Drum
SEA	Science & Engineering Academy
SEC	Security m
SED	Seeding
SEM	SEM Software Enhancement
SET	Settlement
SF0	Student Field Trips
SFB	Summer Feeding Breakfast
SFE	Smart Find Express
SFL	Summer Feeding Lunch
SFS	Stimulus Funds

Local Code	Descriptor
SG0	Strategic Planning
SHD	Shed
SHW	SHW Architect
SI0	Summer Institute
SIF	SIF
SIP	School Improvement
SIT	Mobile Floor Sitter/Site Visit
SJ0	Travel-Jones
SJG	Gov't Travel-Jones
SLD	Sled
SLL	School Leaders Liability
SMA	Scholastic Maintenance Agreement
SMB	Sheet Music Band
SMC	Sheet Music Choir
SME	Small Equipment
SMI	Math Inventory
SMS	Smartmusic-Strings
SMT	Smartnet
SN0	Secondary
SNB	Severe Need Breakfast
SNK	Snacks
SNY	Tom Snyder
SOC	Social Studies TEKS
SOL	Science Olympiad
SP0	Speech
SPC	Specialist
SPE	Special Populations
SPK	Spark
SPM	Anti-Spam
SPO	Special Olympics
SPR	Spirit Bus
SPT	Sharepoint/Teacher Portal
SQL	SQL
SRI	Reading Inventory
SSC	Student Shot Clinic
SSP	Safe Schools Fees to An
ST0	Safety
STA	TX State Teachers Association
STD	State Standards Service
STI	Stipends
STK	Stock Parts
STL	Settlement
STM	ST Math

Local Code	Descriptor
STO	Storage Shed
STP	Sales Tax Payable
STR	Strings
STS	Student 2 Student
SUB	Subs
SUC	Successmaker
SUF	Sufficient Quantity
SUM	Summer Custodial
SUP	Superintendent
SUR	District Surveys
SV0	Supervisor
SW0	Shelly Wells
SWD	SWD
SWG	Shelly Wells-Gvmt Travel
SWI	SWITCH
SYM	Symantec
T4L	Tech 4 Learning
TAB	TAB
TAK	TAKS
TAX	Taxes/Tax Related
TBI	Bio Science
TBL	Treatment Table
TBS	TBSI
TC0	Teacher Contingency
TCG	Teacher Classroom Grants
TCM	Touch Math
TCN	Teacher Contingency Position
TCP	Time Clock Plus
TD0	Terry Delano
TDG	Terry Delano-Gvmt Travel
TEK	TEKS
TEL	Telephone
TER	TERC
TEX	Texas Reviews
TF0	Training Filems & Materials
TH0	Theater Arts
THC	Theater Classroom
TIP	Textbook Inventory Software
TKS	TAKS Summer
TKT	Yearly Support-Ticket Sales
TLI	Teacher Laptop Replacement
TMM	Tell Me More Online Access
TMP	TMP

Local Code	Descriptor
TMS	TEAMS
TN0	Revenue-Transcripts
TOL	Toll Fees
TOY	Teacher of the Year
TPL	Tuition Temple College
TPR	Circle/TPRI Software MAI
TR0	Athletic Trainers
TRA	Charter Bus Art
TRB	Fine Arts Charter Bus
TRC	Charter Bus Choir
TRD	Charter Bus Drill/Dance
TRF	Transition
TRG	Charter Bus Color Guard
TRL	Trailer
TRN	Training
TRP	EKS Revenue Project
TRS	Charter Bus Strings
TRT	Charter Bus Theater
TS0	Security-Patrols
TSC	Test Scoring
TSR	Texas School Ready UTH Grant
TTM	Think Through Math
TTR	Teacher Tuition Reimbursment
TUT	Tutor.com
TV0	Television
TVN	Texas Virtual Network
TVS	Television
TWC	Texas Workforce Commision
TWR	Tower
TXB	Textbooks
TXS	Texas Star Security
TXT	Follett Textbok Module
UI0	UIL
UIL	UIL
UIU	UIU
UNB	Band Uniforms - MS
UNC	Choir Uniforms-MS
UNF	Uniforms
UNG	Uniforms-Color Guard
UNM	Unum
UNP	Uniforms-Pandemonium Steel Drums
UNS	United Streaming
UPG	Upgrade

Local Code	Descriptor
V00	OACO Student
V21	Vision XXI
VAC	Vacancy Factor
VBM	VB Mapp
VC0	Vacancy
VCR	Video Control Room
VEN	Vendor Clearing Payable
VET	Veterinary medical Applications
VID	Video Conferencing
VIS	Visitor Management System
VMW	VMW
VO0	VOE Student
VOI	Void
VPP	Apple Volume Purchasing Program
W20	W-2
WAN	Wide Area Network
WAV	IonWave
WBC	Webcat ESC Online Services
WBK	World Book Online
WD0	Wood
WE0	Weed Control
WEB	Webmaster
WEI	Weight Rooms
WEL	Wellness
WHT	White Fleet
WII	Wii System
WIN	Window Washing Contract
WLD	Welding
WLK	Walker
WOR	Word of the Day
WRI	Writing
WSA	WSA Security
WT0	Summer Weight Program
WTR	Waterford Curriculum
WTW	Worth the Wait
X06	Construction Job
X07	Construction Job
X08	Construction Job
X09	Construction Job
X0L	Construction Job/CIP Job
X0M	Construction Job/CIP Job
X10	Construction Job
X11	Construction Job

LOCAL OPTION CODES**SECTION K**

Local Code	Descriptor
X12	Construction Job
X14	Construction Job
X15	Construction Job
X20	Construction Job
XL0	PD Classroom Observation
XR0	MITA Supplies
YB0	Yearbook
YMC	YMCA
ZON	Zonar

CAPITAL OUTLAY/CONTROLLED ITEMS/SUPPLIES

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

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

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

- Computers/Laptops/CPUs
- Data & Video Projectors
- Data & Video Projectors
- Digital Camcorder
- Digital Cameras
- Digital Tablets
- Document Cameras/ELMOs
- E-readers
- Fax Machines
- Most Instruments
- iPads
- Mimio Boards
- Palms/PDAs/Blackberrys/etc
- Printers
- Promethean Boards
- Scanners
- Tablet PCs

PART III

Sections M – R

Budget Planning

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

TYPES OF ALLOCATIONS

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

- Variable
- Flat
- Zero-based

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

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

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

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

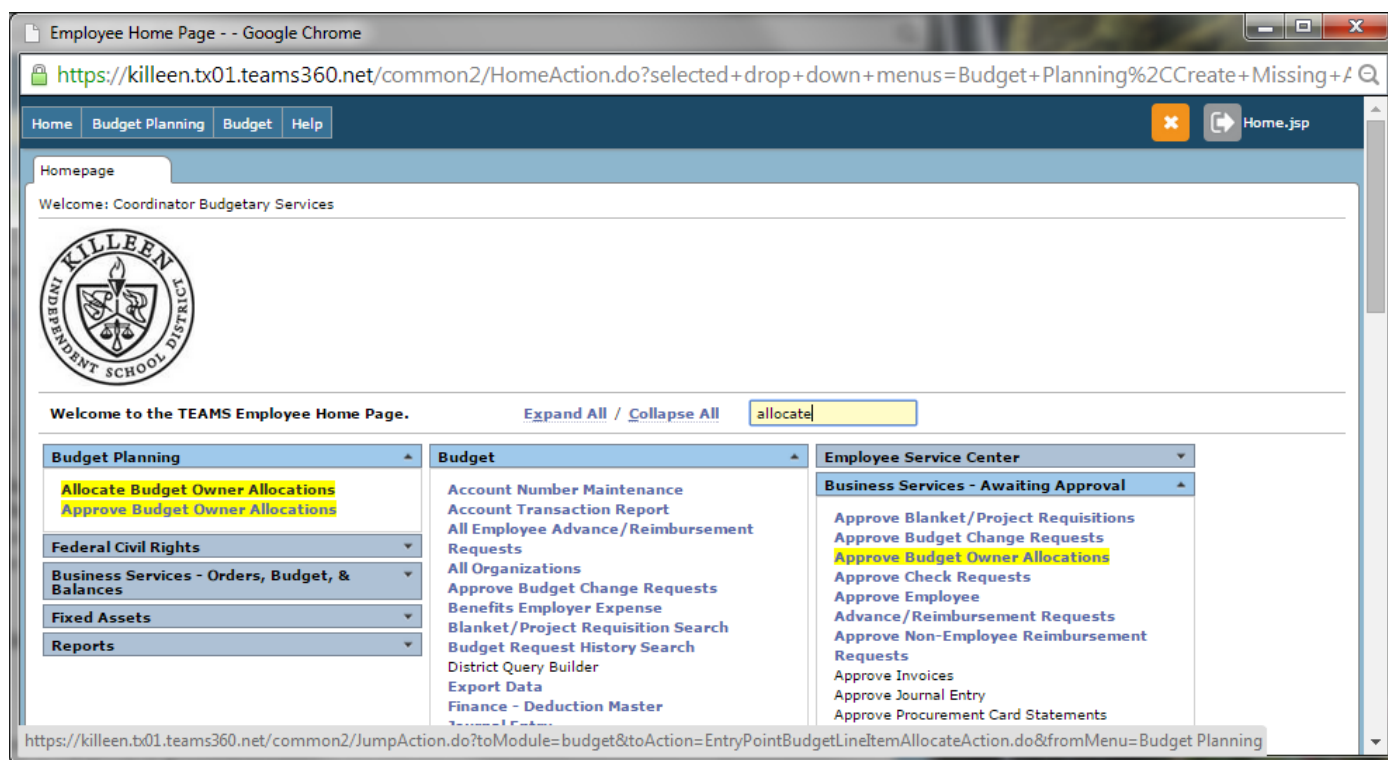
ENTERING DATA INTO WORKSHEETS IN TEAMS

Getting to the Worksheets to Allocate the Budget

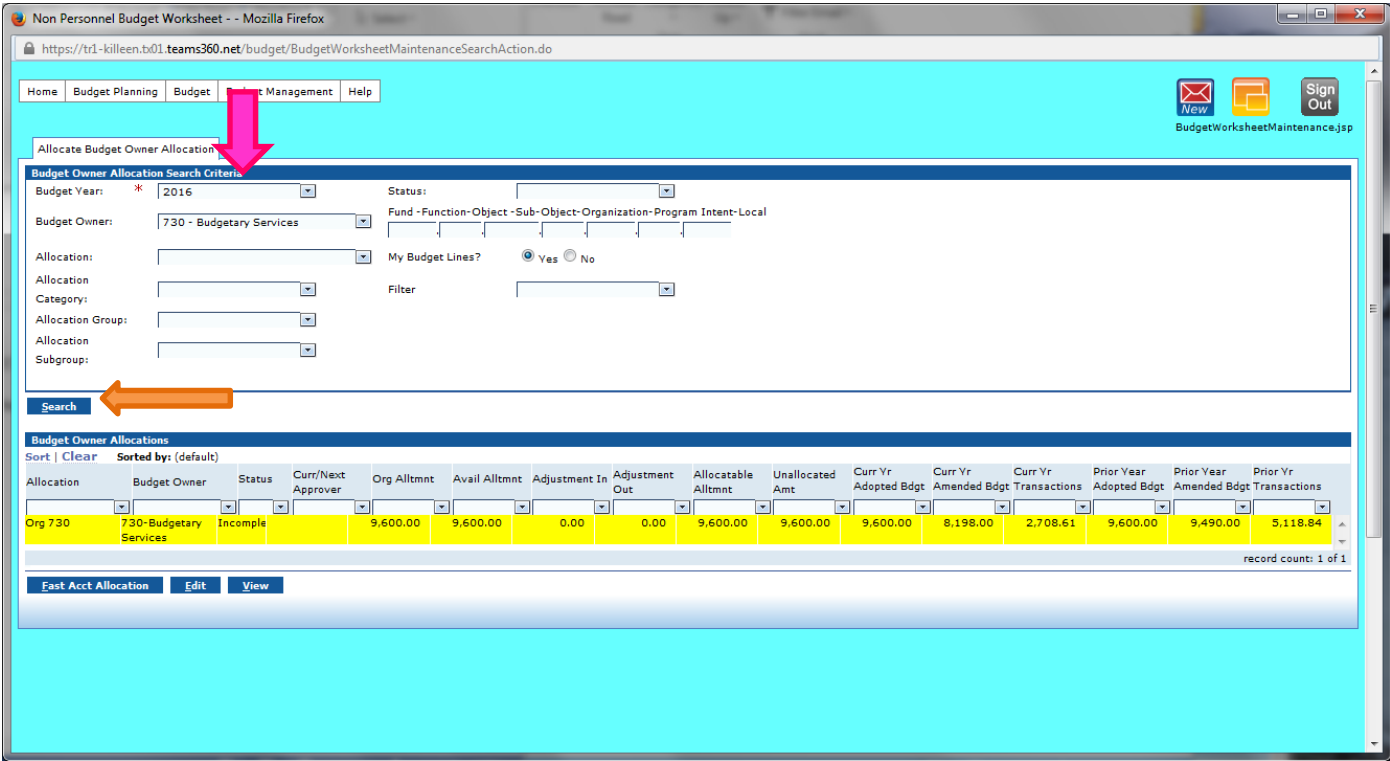
In order to enter data into a budget planning worksheet, an individual's position has to be given access to the worksheet. Worksheet access is granted by the Budget Department. For budget planning, NO secretaries nor administrative assistants have been nor will be given access to enter information into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

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

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



- Click on that link.
- Be sure the Fiscal Year shown at the top of the page is 2016. If it is not, then select 2016. (see pink arrow on screen-print below)
- Press the SEARCH button. (see orange arrow on screen-print below)



➤ Anything you have access to plan is shown.

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

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

Understanding the Parts of the Worksheet

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

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

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

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

- Bdgt Acct is the Budget Code where funds can be planned
- Description is the Account Description
- Allocate PCT can be used to allocate your worksheet by percentages. **It is best NOT to use this feature as it can sometimes cause issues with budgeting and rounding.** Instead use the Allocate Amt column next to it.

- Allocate Amt is the dollar amount you want to plan for that particular budget code. It can be planned to the penny using dollars and cents. **DO NOT USE DOLLAR SIGNS OR COMMAS** in this column or you will get an ERROR. (see green arrow)
- The next 3 columns “Details,” “Explanations,” and “Rsrv Pct” should not be used at this time.
- Curr Adopt Bdg shows the amount that has been adopted for that budget code in FY 2015.
- Curr Amend Bdg shows the amended amount for that budget code in FY 2015.
- Curr Yr Tran shows the amount that’s been spent out of that budget code for FY 2015.
- Curr Yr Diff is the difference between the amended budget and the transactions.
- Pr Adopted Bdg shows the amount that was adopted for that budget code for FY 2014.
- Pr Yr Amended Bdg shows the amount that was amended for that budget code for FY 2014.
- Pr Yr Tran shows the amount that was spent in FY 2014 using that budget code.
- Pr Yr Diff shows the difference between the amended budget and transactions for FY 2014—essentially, what was left on the table for that budget code.

Entering Data into the Worksheet

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

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

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

Budget Owner Allocation Assigning Managers Allotment Adjustment Version History Approval History

Allotment
 Available Budget Percent: 100.0 Recurring: Recurring with Allocation
 Allotment Amount: 0.00 Justification: Characters remaining: 500 (500 max)
 Original Allotment Avail Allotment Adjustment In Adjustment Out Allocatable Allotment
 0.00 0.00 0.00 0.00 0.00 0.00

Total Allocation Amount: 0.00 Remainder Allocation Amount: 0.00
 Result Page: 1 | 2 | 3 Results 1-25 of 58

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

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

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

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

Budget Owner Allocation Assigning Managers Allotment Adjustment Version History Approval History

Allotment
 Available Budget Percent: 100.0 Recurring: Recurring with Allocation
 Allotment Amount: 9,600.00 Justification: Characters remaining: 500 (500 max)
 Original Allotment Avail Allotment Adjustment In Adjustment Out Allocatable Allotment
 9,600.00 9,600.00 0.00 0.00 0.00 9,600.00

Total Allocation Amount: 9599.04 Remainder Allocation Amount: 0.96
 Result Page: 1 | Results 1-17 of 17

Bgdt Acct	Description	Allocate PCT	Allocate Amt	Details	Explanation	Curr Adopted Bgdt	Curr Amended Bgdt	Curr Yr Tran	Curr Yr Diff	Pr Adopted Bgdt	Pr Yr Amended Bgdt	Pr Yr Tran	Pr Yr Diff
199-41-6121-00-730-99-000	Supplemental/FLSA	2.08	199.68	Details		200.00	260.00	259.76	0.24	450.00	450.00	0.00	450.00
199-41-6125-00-730-99-000	Temporary Salaries	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6249-00-730-99-000	Contracted Maintenance & Rep	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6291-00-730-99-000	Consulting Services	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6299-00-730-99-000	Miscellaneous Contracted Serv	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6329-00-730-99-000	Reading Material	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6393-00-730-99-000	Furniture	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6394-00-730-99-000	Technology Supplies	0.00	0.00	Details		0.00	440.00	147.99	292.01	0.00	0.00	0.00	0.00
199-41-6396-00-730-99-000	Software & Licenses	0.00	0.00	Details		0.00	260.00	0.00	260.00	0.00	260.00	260.00	0.00
199-41-6397-00-730-99-000	In-District Printing	10.47	1,005.12	Details		1,005.00	505.00	0.00	505.00	1,005.00	1,005.00	0.00	1,005.00
199-41-6399-00-730-99-000	General Supplies	65.10	6,249.60	Details		6,250.00	4,618.00	1,693.45	2,924.55	6,000.00	5,630.00	4,409.35	1,220.65
199-41-6399-00-730-99-TR0	General Supplies	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6411-00-730-99-000	Travel	15.57	1,494.72	Details		1,495.00	1,465.00	528.99	936.01	1,495.00	1,495.00	209.49	1,285.51

Save Allocate Reset Submit For Approval Print Worksheet Exit Worksheet

Saving Data in the Worksheet

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

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

Budget Owner Allocation Assigning Managers Allotment Adjustment Version History Approval History

Allotment

Available Budget Percent: 100.0 Recurring: Recurring with Allocation

Allotment Amount: 9,600.00 Justification:

Characters remaining: 500 (500 max)

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

Total Allocation Amount: 9600.0 Remainder Allocation Amount: 0.0

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

Bdg't Acct	Description	Allocate PCT	Allocate Amt	Details	Explanation	Curr Adopted Bdg't	Curr Amended Bdg't	Curr Yr Tran	Curr Yr Diff	Pr Adopted Bdg't	Pr Yr Amended Bdg't	Pr Yr Tran	Pr Yr Diff
199-41-6121-00-730-99-000	Supplemental/FLSA	2.08	200.00	Details		200.00	260.00	259.76	0.24	450.00	450.00	0.00	450.00
199-41-6125-00-730-99-000	Temporary Salaries	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6249-00-730-99-000	Contracted Maintenance & Rep	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6291-00-730-99-000	Consulting Services	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6299-00-730-99-000	Miscellaneous Contracted Serv	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6329-00-730-99-000	Reading Material	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6393-00-730-99-000	Furniture	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6394-00-730-99-000	Technology Supplies	4.58	440.00	Details		0.00	440.00	147.99	292.01	0.00	0.00	0.00	0.00
199-41-6396-00-730-99-000	Software & Licenses	2.71	260.00	Details		0.00	260.00	0.00	260.00	0.00	260.00	260.00	0.00
199-41-6397-00-730-99-000	In-District Printing	2.08	200.00	Details		1,005.00	505.00	0.00	505.00	1,005.00	1,005.00	0.00	1,005.00
199-41-6399-00-730-99-000	General Supplies	69.84	6,705.00	Details		6,250.00	4,618.00	1,693.45	2,924.55	6,000.00	5,630.00	4,409.35	1,220.65
199-41-6399-00-730-99-TR0	General Supplies	0.00	0.00	Details		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199-41-6411-00-730-99-000	Travel	15.57	1,495.00	Details		1,495.00	1,465.00	528.99	936.01	1,495.00	1,495.00	209.49	1,285.51

Save Allocate Reset Submit For Approval Print Worksheet Exit Worksheet

Exiting the Worksheet

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

PRINTING WORKSHEETS AS ENTERED IN TEAMS

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

The screenshot shows the 'Maintain Budget Owner Allocation' web application in Mozilla Firefox. The browser address bar shows the URL: <https://trl-killeen.tx01.teams360.net/budget/BudgetLineItemMaintenanceAllocateAction.do>. The application has a navigation bar with 'Home', 'Budget Planning', 'Budget', and 'Help'. The main content area displays the 'Budget Owner Allocation' screen for the year 2016. It includes tabs for 'Assigning Managers', 'Allotment Adjustment', 'Version History', and 'Approval History'. The 'Allotment' section shows 'Available Budget Percent: 100.0', 'Recurring: Recurring with Allocation', and 'Allotment Amount: 9,600.00'. Below this is a table with columns: 'Bdgt Acct', 'Description', 'Allocate PCT', 'Allocate Amt', 'Details', 'Explanation', 'Curr Adopted Bdgt', 'Curr Amended Bdgt', 'Curr Yr Tran', 'Curr Yr Diff', 'Pr Adopted Bdgt', 'Pr Yr Amended Bdgt', 'Pr Yr Tran', and 'Pr Yr Diff'. The table lists various budget items such as 'Supplemental/FLSA', 'Temporary Salaries', 'Contracted Maintenance & Rep', 'Consulting Services', 'Miscellaneous Contracted Serv', 'Reading Material', 'Furniture', 'Technology Supplies', 'Software & Licenses', 'In-District Printing', 'General Supplies', and 'Travel'. At the bottom of the screen, there are buttons for 'Save Allocate', 'Reset', 'Submit For Approval', 'Print Worksheet', and 'Exit Worksheet'. A pink arrow points to the 'Print Worksheet' button.

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

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

Maintain Budget Owner Allocation - Mozilla Firefox

https://tr1-killen.b01.teams360.net/budget/BudgetLineItemMaintenanceAllocateAction.do

Home Budget Planning Budget Help

BudgetLineItemMaintenance.jsp

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

Budget Owner Allocation Assigning Managers Allotment Adjustment Version History Approval History

Allotment

Available Budget Percent: 100.0 Recurring: Recurring with Allocation

Allotment Amount: 9,600.00 Justification:

Characters remaining: 500 (500 max)

Original Allotment Avail Allotment Adjustment In Adjustment Out Allocatable Allotment

9,600.00 9,600.00 0.00 0.00 9,600.00

Total Allocation Amount: 9600.0 Remainder Allocation Amount: 0.0

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

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

Save Allocate Reset Submit for Approval Print Worksheet

Exit Worksheet

WARNINGS:

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

ReportServerServlet - Mozilla Firefox

https://tr1-killen.b01.teams360.net/budget/ReportServerServlet?reportId=221968&batchRequestId=9921644

Page: 1 of 2 100%

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

Budget Owner Allocations by Allocation - Detail
Budget Year: 2016 Workbook: Open

Budget Owner: 730
Bdgt Owner Grp: Central Orgs
Print Date/Time: 03/11/2015 12:15 pm

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

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

SUBMITTING WORKSHEETS FOR APPROVAL IN TEAMS

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

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

Budget Owner Allocation Assigning Managers Allotment Adjustment Version History Approval History

Allotment
 Available Budget Percent: 100.0 Recurring: Recurring with Allocation
 Allotment Amount: 9,600.00 Justification: Characters remaining: 500 (500 max)
 Original Allotment: 9,600.00 Avail Allotment: 9,600.00 Adjustment In: 0.00 Adjustment Out: 0.00 Allocatable Allotment: 9,600.00

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

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

Save Allocate Reset Submit For Approval Print Worksheet **Exit Worksheet**

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

WARNING

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

Maintain Budget Owner Allocation - Mozilla Firefox

https://tr1-killeen.tx01.teams360.net/budget/BudgetLineItemMaintenanceSubmitAction.do

Home Budget Planning Budget Help

BudgetLineItemMaintenance.jsp

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

There is un-allocated allotment 1.0

Budget Owner Allocation Assigning Managers Allotment Adjustment Version History Approval History

Allotment

Available Budget Percent: 100.0 Recurring: Recurring with Allocation

Allotment Amount: 9,600.00 Justification:

Characters remaining: 500 (500 max)

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

Total Allocation Amount: Remainder Allocation Amount:

Result Page:

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

Save Allocate Reset Submit For Approval Print Worksheet

Successfully Submitting Worksheet for Approval

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

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

Budget Year: 2020 Wk: 10 Open Allocation/Owner: Org 730/730 (Flat) Status: Approval in Progress Rev: Work In Progress

budget owner allocation submitted for approval

Available Budget Percent: 100.0 Recurring: Recurring with Allocation

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

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

Total Allocation Amount: 9600.0 Remainder Allocation Amount: 0.0

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

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

Print Worksheet Exit Worksheet

APPROVING WORKSHEETS IN TEAMS

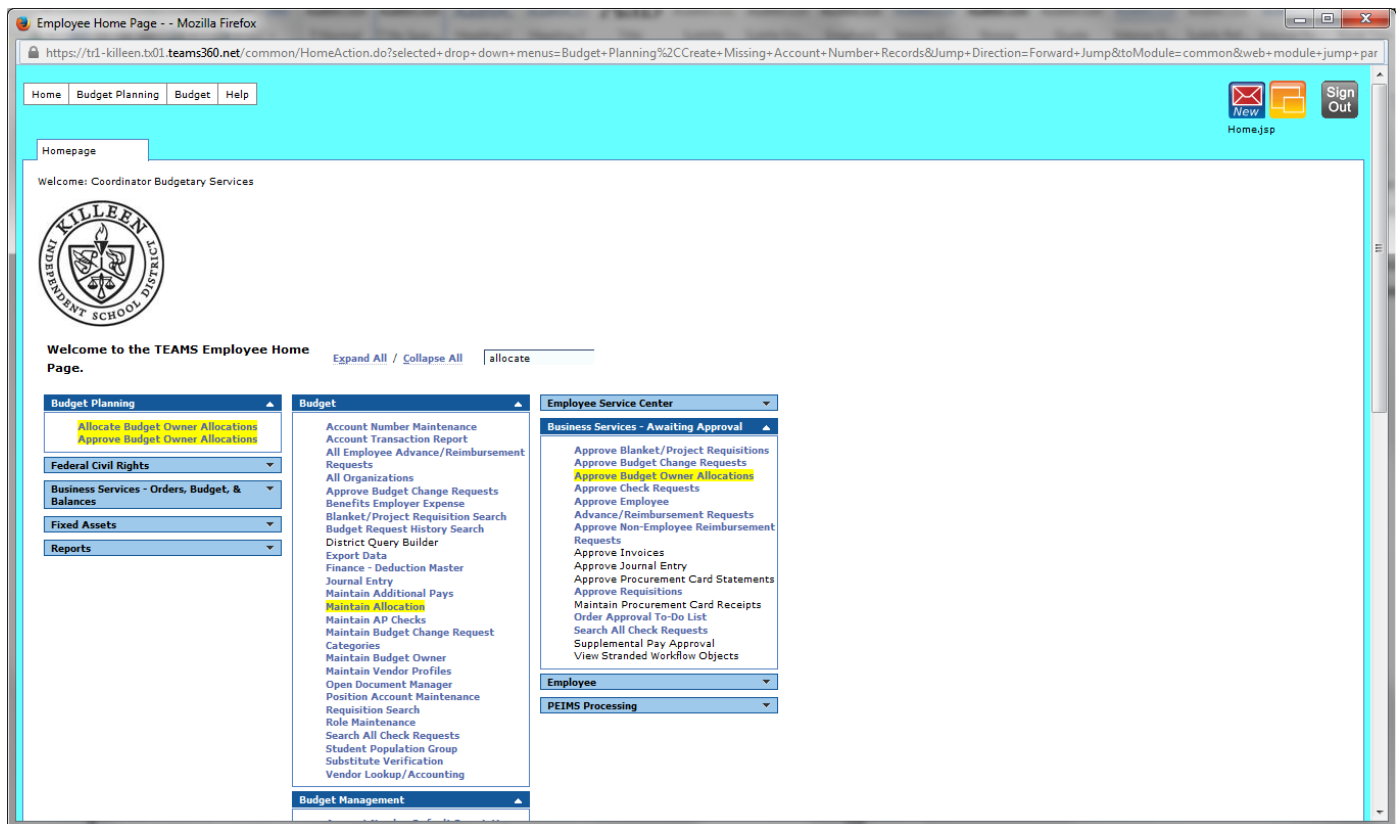
Who Must Approve??

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

Getting to the Worksheets to Approve Them

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

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



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

Non Personnel Budget Worksheet - - Mozilla Firefox

https://tr1-killen.b01.teams360.net/budget/EntryPointBudgetLineItemApproveAction.do?fromMenu=Budget+Planning&selected+drop+down+menus=Budget+Planning%2CCreate+Missing+Account+Number+Records&Jump+Direction=

Home Budget Planning Budget

Approve Budget Owner Allocation

Budget Owner Allocation Search Criteria

Budget Year: * 2016 Status: Approval in Progress

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

Allocation: Allocation Category: Allocation Group: Allocation Subgroup: Filter

Search

Budget Owner Allocations

Sort | Clear Sorted by: (default)

Allocation	Budget Owner	Status	Curr/Next Approver	Org Alltmnt	Avail Alltmnt	Adjustment In	Adjustment Out	Allocatable Alltmnt	Unallocated Amt	Curr Yr Adopted Bdgt	Curr Yr Amended Bdgt	Curr Yr Transactions	Prior Year Adopted Bdgt	Prior Year Amended Bdgt	Prior Yr Transactions
record count: 0 of 0															

Edit View

- Be sure the Fiscal Year shown at the top of the page is 2016. If it is not, then select 2016. (see pink arrow above)
- Be sure the Status is shown as “Approval in Progress” (see green arrow above)
- Press the SEARCH button.
- Anything you have access to APPROVE is shown.

Non Personnel Budget Worksheet - - Mozilla Firefox

https://tr1-killen.b01.teams360.net/budget/BudgetWorksheetMaintenanceSearchAction.do

Home Budget Planning Budget Help

Approve Budget Owner Allocation

Budget Owner Allocation Search Criteria

Budget Year: * 2016 Status: Approval in Progress

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

Allocation: Allocation Category: Allocation Group: Allocation Subgroup: Filter

Search

Budget Owner Allocations

Sort | Clear Sorted by: (default)

Allocation	Budget Owner	Status	Curr/Next Approver	Org Alltmnt	Avail Alltmnt	Adjustment In	Adjustment Out	Allocatable Alltmnt	Unallocated Amt	Curr Yr Adopted Bdgt	Curr Yr Amended Bdgt	Curr Yr Transactions	Prior Year Adopted Bdgt	Prior Year Amended Bdgt	Prior Yr Transactions
Org 730	730-Budgetary Services	Approval in Progress	Carrie Carroll Simpson Megan Bradley	9,600.00	9,600.00	0.00	0.00	9,600.00	0.00	9,600.00	8,198.00	2,708.61	9,600.00	9,490.00	5,118.84

record count: 1 of 1

Edit View

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

- You will now have access to the worksheet to approve.
- To approve the worksheet, press the “APPROVE” button (see pink arrow on screen-print below).

Maintain Budget Owner Allocation - Mozilla Firefox

https://tr1-killeen.b01.teams360.net/budget/BudgetWorksheetMaintenanceEditAction.do

Home Budget Planning Budget Help

Budget Year: 2016 wkbs: Open Allocation/Owner: Org 730/730 (Flat) Status: Approval in Progress Rev: Work In Progress

Budget Owner Allocation Assigning Managers Allotment Adjustment Version History Approval History

Allotment

Available Budget Percent: 100.0 Recurring: Recurring with Allocation

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

Original Allotment Avail Allotment Adjustment In Adjustment Out Allocatable Allotment

9,600.00 9,600.00 0.00 0.00 9,600.00

Total Allocation Amount: 9600.0 Remainder Allocation Amount: 0.0

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

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

Approve Deny Print Worksheet

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

WARNING ON PRESSING DENY

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

REQUESTING CHANGE IN ALLOCATION

To request a change (increase or decrease) in your budget allocation, please complete the Request for Change in Budget FY 2016 form that can be found on the Budget Department website under Forms-Budget Planning or in the Budget Planning Link for 2015-2016. This is a protected Excel sheet that only allows you to type in certain cells. If you need more room on in the Explanation areas on the worksheet than is provided on the form, please attach another sheet with the expanded explanation.

This form can be used throughout the year to request changes to a budget. HOWEVER, during Budget Planning time, all forms requesting an Increase or Decrease in the budget allocation MUST BE COMPLETED, APPROVED, AND TURNED IN TO THE BUDGET DEPARTMENT BY THE DEADLINE DATE FOR SUBMITTING THE BUDGET PLANNING WORKSHEETS. Budget owners who submit the forms after this deadline risk their forms not being presented for consideration.

Any one time or permanent changes approved to an allocation will be entered by the Budget Department into the appropriate budget worksheet. Individuals will be notified if their requests have been approved or denied.

Request for Change in Budget (Increase or Decrease) FY 2016

Org Number: Name of Person Making Request:

Org Name: Phone Number of Person Making Request:

The explanation areas below MUST BE COMPLETED or the form will not be forwarded for consideration. This is the only notification you will receive that forms missing justification/explanation areas below will not be considered. You may attach a separate page with your explanation. If you do this, please indicate such in the explanation areas below.

Request Types Available to Use: P = Permanent Increase to Budget O = One-Time Increase to Budget

REQUEST TO INCREASE BUDGET GOES HERE

Item/Service to be purchased or Item/Service with Increasing Cost	Request Type	Justification	EXPLANATION AREA - Must be completed	EXPLANATION AREA - Must be completed	Unit Price/Amount Quantity	Total Increase for This Line
						\$0.00
						\$0.00
						\$0.00
						\$0.00
						\$0.00
						\$0.00

REQUEST TO DECREASE BUDGET GOES HERE

Explanation/Reason for Request (optional)	Total Amount of Reduction Requested	Total Decrease for This Line
		\$0.00

By signing this, I agree with everything shown on this form as submitted and I understand I may be called to defend this request.

Signature of Submitter: Date:

Signature of Submitter's CAG Member: Date:

BUDGET DEPT USE ONLY

APPROVE REJECT AMEND

PART IV

Section S

Miscellaneous

Budget Code Hints and Helps

BUDGET CODE HINTS AND HELPS

General Guidelines for Moving Funds

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

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

Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
052	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
053	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
100	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
102	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
103	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
105	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
108	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
109	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
110	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
111	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
112	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
113	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
115	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
116	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
117	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
119	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
120	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
121	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
122	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
123	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
124	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
125	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
126	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
127	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
128	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES

Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
129	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
130	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
131	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
132	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
133	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
135	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
136	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
137	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
138	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
139	YES	YES	Campus into/out of any codes they control	YES	Campus into/out of any codes they control	YES
701	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
702	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
703	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
704	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
721	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
724	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
725	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
727	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
729	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO
730	NO	YES	Organization involved into/out of codes with the same budget owner.	YES	Organization involved into/out of codes with the same budget owner.	NO

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

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

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

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

Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
Art-MS	NO	YES	Campuses into/out of other Art FA codes EXCEPT 11-6411	YES	Campuses into/out of other Art FA codes EXCEPT 11-6411	YES
Aud-917	NO	YES	KISD TV into/out of codes with same budget owner	YES	KISD TV into/out of codes with same budget owner	NO
AVID	NO	YES	Campuses/Secondary Curriculum into/out of codes with same budget owner	YES	Campuses/Secondary Curriculum into/out of codes with same budget owner	YES
Band-HS	NO	YES	Campus into/out of any Band FA codes EXCEPT 11-6411	YES	Campus into/out of any Band FA codes EXCEPT 11-6411	YES
Band-MS	NO	YES	Campus into/out of any Band FA codes EXCEPT 11-6411	YES	Campus into/out of any Band FA codes EXCEPT 11-6411	YES
BenefitPos	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
Benefits	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
Cable	NO	YES	Telecommunications into/out of codes with budget owner Cable or Telephone	YES	Telecommunications into/out of codes with budget owner Cable or Telephone	NO
Choir-HS	NO	YES	Campus into/out of any Choir FA code EXCEPT 11-6411	YES	Campus into/out of any Choir FA code EXCEPT 11-6411	YES
Choir-MS	NO	YES	Campus into/out of any Choir FA code EXCEPT 11-6411	YES	Campus into/out of any Choir FA code EXCEPT 11-6411	YES
CollgBoard	NO	NO	None	YES	Campuses	YES
CollgNight	NO	NO	None	YES	Campuses	YES
Copier	NO	YES	Purchasing into/out of codes with same budget owner	YES	Purchasing into/out of codes with same budget owner	NO
CSR	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
Detention	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
Diplomas	NO	NO	None	YES	Campuses	YES
Drill-HS	NO	YES	Campus into/out of any Drill FA code EXCEPT 11-6411	YES	Campus into/out of any Drill FA code EXCEPT 11-6411	YES
DrugTest	NO	YES	Auxiliary into/out of codes with same budget owner	YES	Auxiliary into/out of codes with same budget owner	NO
Dyslexia	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
Electr_240	NO	YES	Energy Management to other fund 240 Utility Codes	YES	Energy Management to other fund 240 Utility Codes	NO
Electric	NO	YES	Energy Management to other Utility Codes not fund 240	YES	Energy Management to other Utility Codes not fund 240	NO
Elevator	NO	YES	Facilities/Maintenance into/out of codes with same budget owner	YES	Facilities/Maintenance into/out of codes with same budget owner	NO

Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
EqpRprDrum	NO	NO	None	NO	None	NO
EqRprBand	NO	NO	None	NO	None	NO
EqRprStr	NO	NO	None	NO	None	NO
ERate	NO	YES	Networking into/out of codes with same budget owner	YES	Networking into/out of codes with same budget owner	NO
FA_Equip	NO	YES	Fine Arts into/out of codes with same budget owner	YES	Fine Arts into/out of codes with same budget owner	NO
Facil Usag	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	YES
FeesArt	NO	YES	Campuses into/out of other Art FA codes EXCEPT 11-6411	YES	Campuses into/out of other Art FA codes EXCEPT 11-6411	YES
FeesBand	NO	YES	Campuses into/out of other Band FA codes EXCEPT 11-6411	YES	Campuses into/out of other Band FA codes EXCEPT 11-6411	YES
Fees-Choir	NO	YES	Campuses into/out of other Choir FA codes EXCEPT 11-6411	YES	Campuses into/out of other Choir FA codes EXCEPT 11-6411	YES
FeesDance	NO	YES	Campuses into/out of other Dance FA codes EXCEPT 11-6411	YES	Campuses into/out of other Dance FA codes EXCEPT 11-6411	YES
FeesDrums	NO	YES	Campuses into/out of other Steel Drums FA codes EXCEPT 11-6411	YES	Campuses into/out of other Steel Drums FA codes EXCEPT 11-6411	YES
FeesGuard	NO	YES	Campuses into/out of other Guard FA codes EXCEPT 11-6411	YES	Campuses into/out of other Guard FA codes EXCEPT 11-6411	YES
FeesString	NO	YES	Campuses into/out of other Strings FA codes EXCEPT 11-6411	YES	Campuses into/out of other Steel Drums FA codes EXCEPT 11-6411	YES
Fees-Theat	NO	YES	Campuses into/out of other Theater FA codes EXCEPT 11-6411	YES	Campuses into/out of other Steel Drums FA codes EXCEPT 11-6411	YES
Final_BA	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
FlexGain	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
Focus001	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
Focus002	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
Focus007	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
Focus008	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
Food_Camp	NO	NO	Campuses—To other Food_Camp codes. (To move to the correct function.)	NO	None	YES
Food_Cent	NO	NO	None	NO	None	YES

Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
Fuel	NO	YES	Transportation into other codes for org 866	YES	Transportation into other codes for org 866	NO
Gas	NO	YES	Energy Management to other Utility Codes not fund 240	YES	Energy Management to other Utility Codes not fund 240	NO
Gas 240	NO	YES	Energy Management to other Utility Codes fund 240	YES	Energy Management to other Utility Codes fund 240	NO
Graduation	NO	NO	None	YES	Campuses	YES
Guard-HS	NO	YES	Campus into/out of any Guard FA code EXCEPT 11-6411	YES	Campus into/out of any Guard FA code EXCEPT 11-6411	YES
Gym	NO	YES	Facilities/Maintenance into/out of codes with same budget owner	YES	Facilities/Maintenance into/out of codes with same budget owner	NO
IDSupply	NO	NO	None	YES	Campuses	YES
LibrGate	NO	NO	None	YES	Campuses	YES
MA-936	NO	YES	Facilities/Maintenance into/out of codes with same budget owner	YES	Facilities/Maintenance into/out of codes with same budget owner	NO
MassNotify	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
MathCenter	NO	YES	Secondary Curriculum into/out of codes with same budget owner	YES	Secondary Curriculum into/out of codes with same budget owner	NO
Meals-CFA	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	YES
MYP	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
Networking	NO	YES	Equipment Repair/Telecommunications into/out of codes with same budget owner	YES	Equipment Repair/Telecommunications into/out of codes with same budget owner	NO
Phone	NO	YES	Telecommunications into/out of codes with budget owner Cable or Telephone	YES	Telecommunications into/out of codes with budget owner Cable or Telephone	NO
PianoTune	NO	YES	Fine Arts into/out of codes with same budget owner	YES	Fine Arts into/out of codes with same budget owner	NO
PosContin	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
PYP	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
SA-933	NO	YES	School Safety into/out of codes with same budget owner for camera maintenance	YES	School Safety into/out of codes with same budget owner for camera maintenance	NO
SafetyGrt	NO	YES	School Safety & Campuses into/out of codes with same budget owner	YES	School Safety & Campuses into/out of codes with same budget owner	YES
SafetySupp	NO	YES	School Safety into/out of codes with same budget owner	YES	School Safety into/out of codes with same budget owner	NO
Salary	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO

Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
SalaryPost	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
SCI Olympi	NO	MAYBE	Funds are only to be used for supplies or books for the Science Olympiad with budget owner "SCI Olympi"	MAYBE	Funds are only to be used for supplies or books for the Science Olympiad with budget owner "SCI Olympi"	YES
SciOlyStip	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
Steel Drum	NO	YES	Campus into/out of any Steel Drum FA code EXCEPT 11-6411	YES	Campus into/out of any Steel Drum FA code EXCEPT 11-6411	YES
Stipend	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
StipenPost	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
Stipen-Var	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
Strings-HS	NO	YES	Campus into/out of any Strings FA code EXCEPT 11-6411	YES	Campus into/out of any Strings FA code EXCEPT 11-6411	YES
Strings-MS	NO	YES	Campus into/out of any Strings FA code EXCEPT 11-6411	YES	Campus into/out of any Strings FA code EXCEPT 11-6411	YES
StudentWrk	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
Sub	NO	YES	Campuses can move ONLY from 6116 code to other codes with budget owner "Sub." Object 6112 codes cannot be moved from only into.	YES	Campuses can move ONLY from 6116 code to other codes with budget owner "Sub." Object 6112 codes cannot be moved from only into.	YES
Sub-Posted	NO	YES	Campuses can move ONLY from 6116 code to other codes with budget owner "Sub." Object 6112 codes cannot be moved from only into.	YES	Campuses can move ONLY from 6116 code to other codes with budget owner "Sub." Object 6112 codes cannot be moved from only into.	YES
SubsidCher	NO	YES	Fine Arts into/out of codes with same budget owner	YES	Fine Arts into/out of codes with same budget owner	NO
SubsidDanc	NO	YES	Fine Arts into/out of codes with same budget owner	YES	Fine Arts into/out of codes with same budget owner	NO
SubsidGuar	NO	YES	Fine Arts into/out of codes with same budget owner	YES	Fine Arts into/out of codes with same budget owner	NO
TA-ATM	NO	YES	Telecommunications into/out of codes with same budget owner	YES	Telecommunications into/out of codes with same budget owner	NO
TA-CAO	NO	YES	Assistant Superintendent into/out of codes with same budget owner	YES	Assistant Superintendent into/out of codes with same budget owner	NO
TA-CTO	NO	YES	Networking/Information Systems into/out of codes with same budget owner	YES	Networking/Information Systems into/out of codes with same budget owner	NO
TA-Safety	NO	YES	School Safety into/out of codes with same budget owner	YES	School Safety into/out of codes with same budget owner	NO

Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
Theater-HS	NO	YES	Campus into/out of any Theater FA code EXCEPT 11-6411	YES	Campus into/out of any Theater FA code EXCEPT 11-6411	YES
Theater-MS	NO	YES	Campus into/out of any Theater FA code EXCEPT 11-6411	YES	Campus into/out of any Theater FA code EXCEPT 11-6411	YES
TIP	NO	YES	Secondary Curriculum into/out of codes with same budget owner	YES	Secondary Curriculum into/out of codes with same budget owner	NO
TravelBand	NO	YES	Campus into/out of any Band FA code EXCEPT 11-6411	YES	Campus into/out of any Band FA code EXCEPT 11-6411	YES
TravelChoi	NO	YES	Campus into/out of any Choir FA code EXCEPT 11-6411	YES	Campus into/out of any Choir FA code EXCEPT 11-6411	YES
TravelDril	NO	YES	Campus into/out of any Drill FA code EXCEPT 11-6411	YES	Campus into/out of any Drill FA code EXCEPT 11-6411	YES
TravelDrum	NO	YES	Campus into/out of any Steel Drum FA code EXCEPT 11-6411	YES	Campus into/out of any Steel Drum FA code EXCEPT 11-6411	YES
TravelGuar	NO	YES	Campus into/out of any Guard FA code EXCEPT 11-6411	YES	Campus into/out of any Guard FA code EXCEPT 11-6411	YES
TravelStri	NO	YES	Campus into/out of any Band FA code EXCEPT 11-6411	YES	Campus into/out of any Band FA code EXCEPT 11-6411	YES
TRS	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
UIL MS	NO	POSSIBLY	Funds are only to be used for supplies or books for the KISD MS UIL Competition with budget owner "UIL MS"	POSSIBLY	Funds are only to be used for supplies or books for the KISD MS UIL Competition with budget owner "UIL MS"	YES
UIL_Stipen	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
UILFees	NO	NO	None	YES	Campuses	YES
Unemploy	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
UnifBand	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
UnifCheer	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
UnifChoir	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
UnifDance	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
UnifString	NO	YES	Campuses into/out of codes with same budget owner	YES	Campuses into/out of codes with same budget owner	YES
Vacancies	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO
VacancyFac	NO	YES	Budgetary Services ONLY	YES	Budgetary Services ONLY	NO

Budget Owner Code	Is this a Campus Control Code Purposes in Column D?	Can BCRs be Done OUT of These	If Yes, Who can Do BCR OUT and What Circumstance	Can BCRs be done INTO These Codes	If Yes, Who can Do BCR IN	Can Campus Use Funds with this Budget Owner?
Vehicles	NO	NO	Transportation to use ONLY to purchase vehicles/capitalized parts	YES	Transportation to use ONLY to purchase vehicles/capitalized parts	NO
Water	NO	YES	Energy Management to other Utility Codes not fund 240	YES	Energy Management to other Utility Codes not fund 240	NO
Water_240	NO	YES	Energy Management to other Utility Codes fund 240	YES	Energy Management to other Utility Codes fund 240	NO

PART V

Section T

Glossary of Terms

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

BONDS ISSUED - Bonds sold.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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