

2016-2017

Killeen ISD

Budget Reference Manual



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Budget Reference Manual 2016-2017

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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.

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RELATIVELY NEW AND CLARIFICATIONS**Fiscal Year 2016-2017****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).

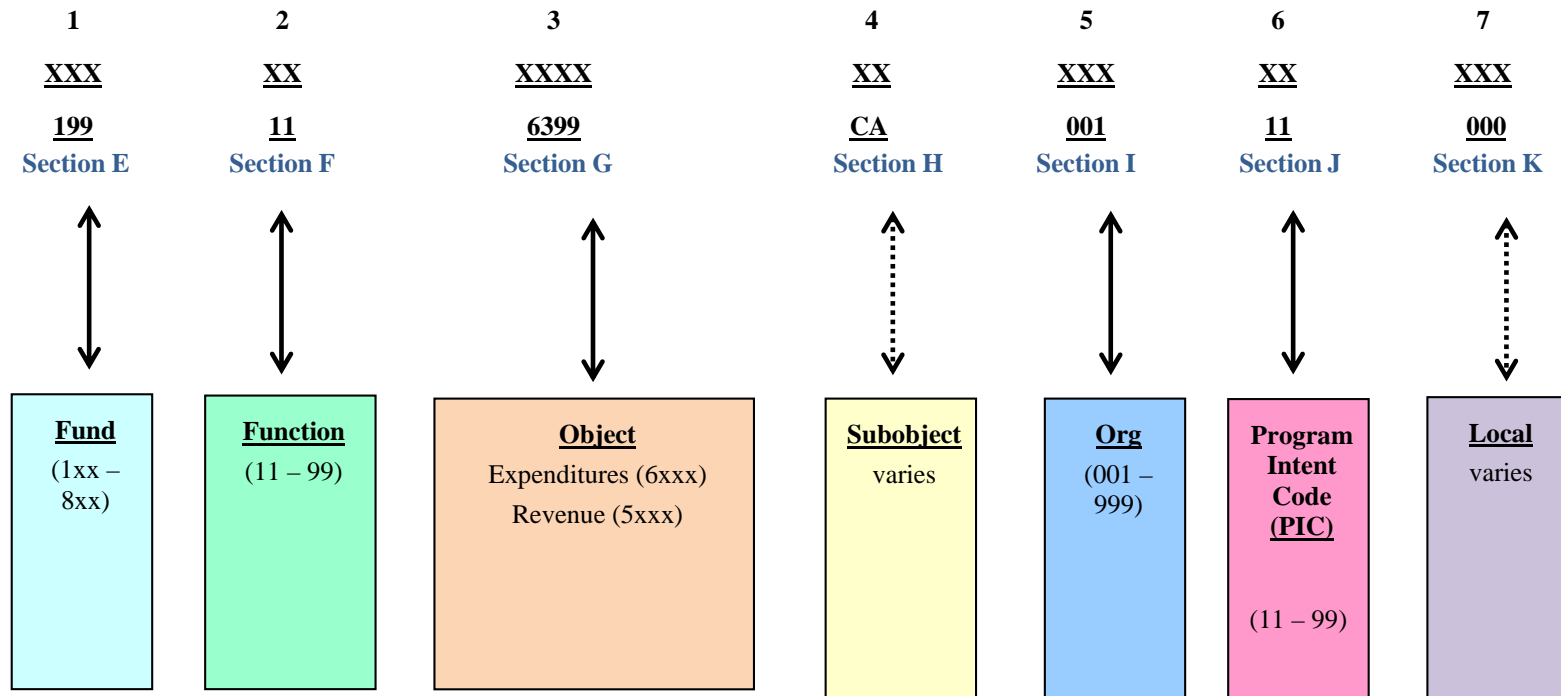
The account code structure consists of 19-digit codes and is divided into seven sections.

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> |
|--------------------|-------------------|-----------------|
| 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 |
| 2027 | September 1, 2026 | August 31, 2027 |

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 2017 will cover three fiscal years—2016, 2017, 2018. The timeframe for this grant is July 1, 2016 through September 30, 2018.

PROGRAM YEAR 2017—Title I, Part A

| | |
|------------------|------------------------------------|
| Fiscal Year 2016 | July 2016 & August 2016 |
| Fiscal Year 2017 | September 2016 through August 2017 |
| Fiscal Year 2018 | September 2017 |

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. |
| 286 | Support for Student Achievement at Military Connected Schools | To enhance student learning opportunities, for high school students who are military dependents to increase college readiness.— <i>Used by Central Office Only.</i> |
| 287 | DoDEA Support for Student Achievement at Military Connected Schools | To enhance student learning opportunities, for students who are military dependents. Read & Write for Success Program for Special Education. — <i>Used by Central Office Only.</i> |
| 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)

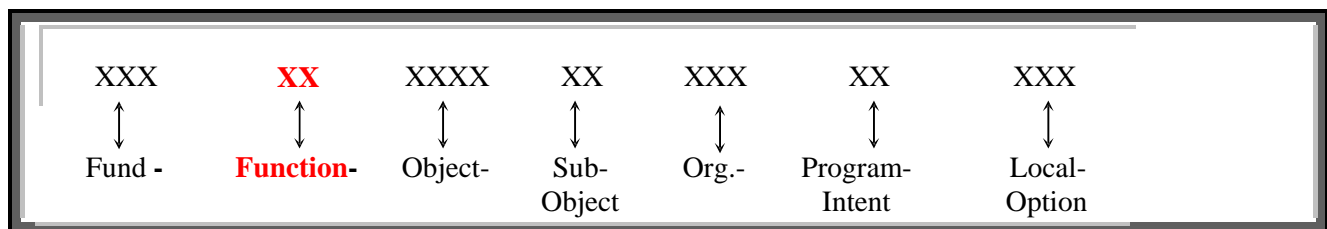
Fund Codes 460 through 499 are used to account for local programs such as campus activity funds or grants from local business or organizations that require that the funds be expended for a specific purpose.

| Fund | Title | Use |
|-------------|--------------------------------|---|
| 461 | Campus Activity Funds | Campus Activity Funds. — <i>Central office use only.</i> |
| 498 | Music Enrichment Program (MEP) | For music lessons (band, choir). |
| 499 | Gear Up | For specific Middle and High School students to help them stay in school. |

FUNCTION CODE

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

The Code Structure



Function Codes

Function Code

(11 – 99)

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

Major Functions:

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

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

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

The following pages describe each function.

10 INSTRUCTION AND INSTRUCTION-RELATED SERVICES

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

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

| Function | Title & Description | SOME possible charges to this function |
|----------|---|---|
| 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</u> 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.</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><u>Student (Pupil) Transportation</u></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</u> this function is used only by the Transportation Department. Campuses will not use this.</p> | <ul style="list-style-type: none"> ➤ Most Transportation department expenditures |
| 35 | <p><u>Food Services</u></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</u> this function is used only by the School Nutrition Department. Campuses will not use this.</p> | <ul style="list-style-type: none"> ➤ School Nutrition department expenditures |

FUNCTION CODES

SECTION F

| 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. | 701 | 731 | 739 | 747 |
| | | 702 | 732 | 740 | 748 |
| | | 703 | 733 | 741 | 749 |
| | | 704 | 734 | 742 | 750 |
| | 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. | 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 to as local, state, or federal.

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

5700's Revenue Codes

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

5800's Revenue Codes

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

5900's Revenue Codes

| Object Code | Description | Used For |
|-------------|---|---|
| 5921 | School Breakfast Program | Revenue realized 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"> ➤ <i>This budget is for sick leave days, personal days, jury duty, etc. The District budgets for 10 of these days per eligible FTE. Campuses are generally not responsible for covering shortages in these codes, unless the codes are grant codes or the subobject is not 00.</i> ➤ <i>Substitutes for Teachers use function code 11; Substitutes for Librarians use function code 12; Substitutes for Registered Nurses use function 33, etc.</i> |
| 6116 | <u>Substitutes for Professional Employees—Staff Development</u> <ul style="list-style-type: none"> ➤ <i>This budget is for staff development substitutes. The District budgets for 3 of these days per eligible employee. Campuses are responsible for covering any shortages in these codes.</i> ➤ <i>Substitutes for Teachers use function code 11; Substitutes for Librarians use function code 12; Substitutes for Registered Nurses use function 33, etc.</i> |
| 6117 | <u>Supplemental Pay for Professional Employees (Summer School, Detention, Math Center)</u> <ul style="list-style-type: none"> ➤ <i>This object code is used when paying professional employees for working summer school, detention, or at the Math Center. Campuses are not responsible for covering these as they are budgeted centrally.</i> ➤ <i>Function 11 is used for professionals teaching summer school and tutoring at the Math Center. Function 23 is used for detention.</i> |
| 6118 | <u>Supplemental Pay for Professional Employees (Activities not listed above)</u> <ul style="list-style-type: none"> ➤ <i>This object code is used when paying professional employees for performing activities not listed under object 6117. Campuses may be responsible for covering these expenditures. Check the budget owner in the budget code to verify.</i> ➤ <i>Function 11 is used for tutoring. Function 36 is used for extra-curricular activities. The activity taking place will determine the function used.</i> |

| 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 | <p><u>Social Security/Medicare</u></p> <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 | <p><u>Group Health/Dental/Life Insurance/Flex Spending Account</u></p> <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 2016-2017: Health/Flex (\$3480) {Average of the costs of Health = \$4800 and Flex=\$2400 using the percentages of employees taking each}; Dental=\$134; Core Life=\$32.</p> |
| 6143 | <p><u>Worker's Compensation</u></p> <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 | <p><u>Teacher Retirement/TRS Care - On-Behalf Payments</u></p> <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 | <p><u>Unemployment Compensation</u></p> <p>➤ This code is used to classify District expenditures/expenses made to provide personnel with unemployment compensation. There are no employee contributions.</p> |
| 6146 | <p><u>Teacher Retirement/TRS Care</u></p> <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 <i>RARELY</i> used by campuses and most departments. <u>Training and organized activities are charged to 6299</u> |

6220 Tuition and Transfer Payments

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

6230 Education Service Center Services

| | |
|------|---|
| 6239 | <p><u>Education Service Center (ESC) Services</u></p> <p>➤ <i>This code is used to classify all contracted services provided by the Education Service Center. Included in this account are:</i></p> <ul style="list-style-type: none"> • <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> |
|------|---|

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> |
|------|--|

6200 PURCHASED AND CONTRACTED SERVICES

| Object Code | Title & Description |
|-------------|--|
| 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> |
| ** | <p>NOTE that both a KISD Services Form and a KISD Contract are required to be completed for services coded to these object codes.</p> |

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"> ➤ 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. |
| 6329 | <u>Reading Materials/Subscriptions</u> <ul style="list-style-type: none"> ➤ 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. |

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"> ➤ This code is used to classify expenditures/expenses for testing materials including test booklets. ➤ 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. |
|------|---|

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"> ➤ 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. |
|------|--|

| | |
|------|--|
| 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.

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|------|---|
| 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> |
|------|---|

| | |
|------|---|
| 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 MPCl, 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> |

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| 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> |

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| 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.

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| 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> |
|------|--|

6430**Election Costs**

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

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| 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> |
|------|--|

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> |

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| 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 |
|-------------|---|
| 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> ➤ <i>This code is used to classify expenditures to retire the principal of bonds.</i> |
| 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> ➤ <i>This code is used to classify expenditures/expenses to pay interest on bonds.</i> |
| 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> ➤ <i>This code is used to classify expenditures/expenses for issuance costs and allowable fees related to debt service activity.</i> |

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> |

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| 6636 | <u>Software \$5,000 or Greater</u> ➤ <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> |
| 6638 | <u>Technology \$5,000 or Greater</u> ➤ <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> |
| 6639 | <u>Furniture & Equipment \$5,000 or Greater</u> ➤ <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> |

6660 Library Books and Media

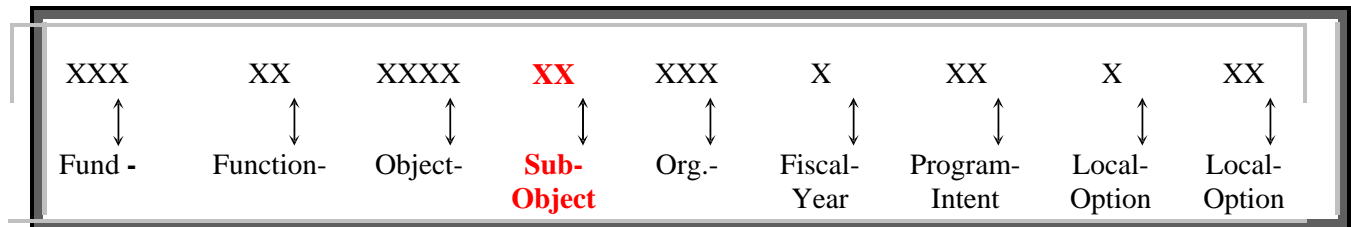
This classification is used to account for the acquisition of library books and media that are cataloged.

| | |
|------|---|
| 6669 | <u>Furniture & Equipment \$5,000 or Greater</u> ➤ <i>This classification is used to account for the acquisition of library books and media that are to be cataloged.</i> |
|------|---|

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 | Aetna Plan 1 |
| 33 | First Care HSA |
| 34 | Aetna Plan 2 |
| 35 | Aetna Plan 3 |
| 35 | Aetna Plan 4 |
| 37 | Aetna Plan 5 |
| 38 | Sheltered Adjustment |
| 39 | Nonsheltered Adjustment |
| 3A | Restricted Contributions |
| 3B | Medical/Dental/Vision |
| 3C | Other Liabilities |
| 3D | Dependent Dental |
| 3E | Davis Vision |
| 3F | Dental United Concordia |
| 3G | Cash Out Option |
| 3H | Aetna Plan 2 |
| 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) |

| Sub object | Descriptor |
|------------|----------------------------------|
| 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 |
| 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 Commision |
| 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 Proffesional 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 |

SUB-OBJECT CODES

SECTION H

| Sub object | Descriptor |
|------------|----------------------------------|
| 7L | CS OAG Wisconsin |
| 7M | I Teach Texas |
| 7N | Shoes4Crews |
| 7O | CS Georgia |
| 7Q | CS OAG Indiana |
| 7R | Career in Teaching |
| 7S | FCSTAC |
| 7T | CS OAG Pennsylvania |
| 7V | CS OAG Oklahoma |
| 7W | CS OAG 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 |

SUB-OBJECT CODES

SECTION H

| Sub object | Descriptor |
|------------|--|
| A1 | Jackson National Life |
| A2 | Prudential Insurance |
| A3 | Southwestern Life Insurance |
| A4 | Great American Reserve |
| A5 | American Express |
| A6 | AETNA Life/Annuity |
| A7 | Occidental Life Insurance |
| A8 | FNCL Funds/Invesco Trust |
| A9 | Horace Mann Insurance |
| AA | Pioneer Group |
| AB | USAA |
| AC | 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 |

| Sub object | Descriptor |
|------------|--|
| BI | Midland National Life Company |
| BJ | Waddell & Reed |
| BK | Over Shorts |
| BL | Sunset Life Insurance |
| BM | Twentieth Century Investments |
| BN | Massachusetts General Life |
| 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 |

| Sub object | Descriptor |
|------------|--------------------------------|
| DG | District Growth |
| DH | Dannie Hefner |
| DI | Diagnostician |
| DK | Debbie Kilgore |
| DR | Dolores Robinson |
| DS | Discounts to Amortize |
| DT | Drill Team Uniform Replacement |
| 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 |
| FR | Frost |
| FS | Functional Skills |
| FY | Activity Funds |
| G1 | Grade 1 |
| G2 | Grade 2 |
| G3 | Grade 3 |
| G4 | Grade 4 |
| G5 | Grade 5 |
| GE | General Education |
| 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 | Defferred Revenue-ID Cards |

SUB-OBJECT CODES

SECTION H

| Sub object | Descriptor |
|------------|---|
| IF | IFA |
| IM | Immigrant |
| IN | Accrued Interest |
| IP | iPads |
| IS | Intermediate Skills |
| JB | John Beseda Scholarship |
| JS | Janet Stewart |
| JV | Judy Van Riper |
| K2 | Kitchen Renovations/Kitchen Renovations 2 |
| KC | Karol Carlisle |
| KL | Kleinfelder |
| KR | Kitchen Renovation |
| KY | Buckley Key Deposits |
| L1 | Level 1 |
| L2 | Level 2 |
| L3 | Level 3 |
| 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 |
| LX | Lexmark |
| MA | Maintenance Allocation |
| MB | MBIA Investment Pool |
| MC | Math Coach |
| ME | Media Aide |
| MD | Melissa Davis |
| 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 |
| P3 | Prek-K 3 |
| P4 | Pre-K 4 |

SUB-OBJECT CODES

SECTION H

| Sub object | Descriptor |
|------------|-------------------------------|
| PA | Parent Educator |
| PB | Portable Buildings |
| PC | Pepsi Commission |
| PD | Professional Development |
| PE | Physical Education |
| PI | Purchased Interest |
| PK | Mandatory 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 |
| 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 |
| SJ | Sam Jones |
| 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 |

SUB-OBJECT CODES**SECTION H**

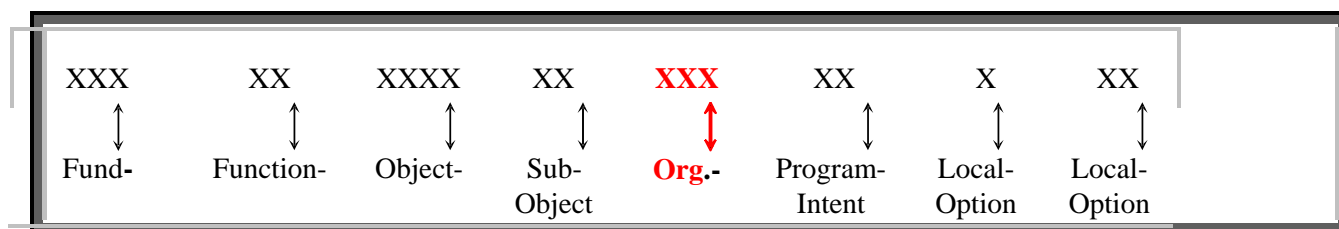
| Sub object | Descriptor |
|---------------|----------------------------------|
| TL | Therapeutic Learning Class |
| TM | Text Book Management |
| TN | TN |
| TR | Transportation Charter Buses |
| TS | TAKS Remedia/Teaching Strategies |
| TT | Teacher Training Reimbursement |
| TX | Texstar Pool |
| 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 |
| 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 |
| 046 | Eastern Hills Middle |
| 048 | Palo Alto Middle |
| 049 | Liberty Hill Middle |
| 050 | Live Oak Ridge Middle |
| 051 | Union Grove Middle |
| 052 | Audie Murphy Middle |
| 053 | Charles E Patterson Middle |
| 054 | Roy J. Smith Middle |
| 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 |
| 119 | Hay Branch Elementary |

| <u>Organization #</u> | <u>Descriptor</u> |
|-----------------------------------|----------------------------------|
| 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 | Alice W. Douse Elementary |
| 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 |

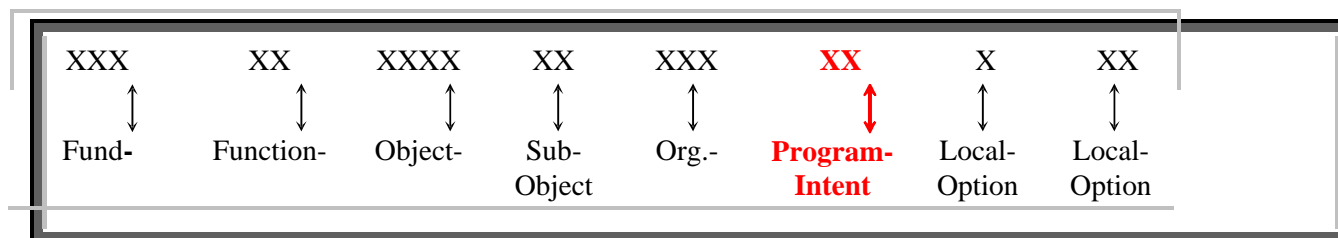
| <u>Organization #</u> | <u>Descriptor</u> |
|-----------------------|--------------------------------------|
| 748 | Employee Benefits |
| 749 | Financial Services |
| 750 | District Wide |
| 804 | Old Fowler ES Building |
| 844 | Deaf Education |
| 866 | Transportation |
| 867 | Talented & Gifted |
| 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.

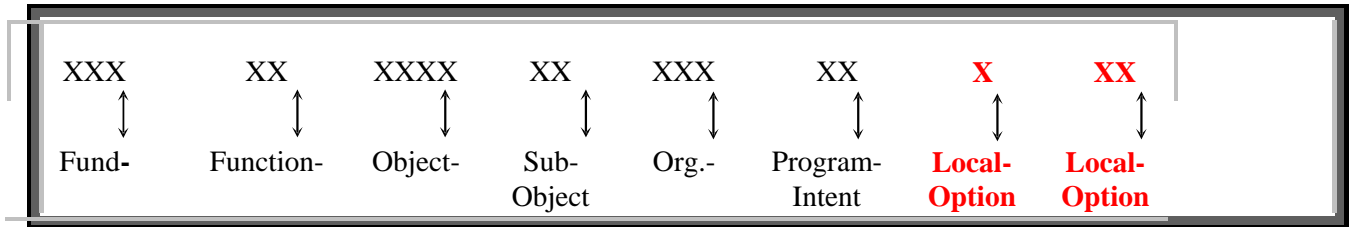
The Code Structure



| 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 |
| 015 | 2015 Bond |
| 016 | Education Foundation Grant Round 16 |
| 017 | Education Foundation Grant Round 17 |

| Local Code | Descriptor |
|------------|-------------------------------------|
| 018 | Education Foundation Grant Round 18 |
| 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 |
| 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 |
| 099 | 1099 |

| Local Code | Descriptor |
|------------|---------------------------------|
| 0A2 | Area 2 |
| 0AB | Angel Belden Scholarship Fund |
| 0BM | Bonds/Misc Insurance |
| 0CC | Corvette Club |
| 0CH | Choir |
| 0CS | Computer Services |
| 0CW | Clay Ward Scholarship Fund |
| 0EA | Ellison HS Alumni Scholarship |
| 0EB | Erica Barreras Scholarship Fund |
| 0EH | Ellison High Attendance Fund |
| 0EL | Ellison Scholarship Fund |
| 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 |

| Local Code | Descriptor |
|------------|------------------------------|
| 10M | CIP Job |
| 110 | Pershing Park ES |
| 111 | SugarLoaf ES |
| 112 | West Ward ES |
| 113 | Bellaire ES |
| 115 | Nolanville ES |
| 116 | Clarke ES |
| 117 | Duncan ES |
| 119 | Hay Branch ES |
| 120 | Postage/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 |

| Local Code | Descriptor |
|------------|----------------------------------|
| 182 | Interfund Payable/Receivable |
| 191 | Interfund Payable/Receivable |
| 195 | Interfund Payable/Receivable |
| 197 | Interfund Payable/Receivable |
| 199 | Interfund Payable/Receivable |
| 1AP | One Act Play |
| 204 | Interfund Payable/Receivable |
| 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 |

| Local Code | Descriptor |
|------------|------------------------------|
| 220 | Football |
| 224 | Interfund Payable/Receivable |
| 225 | Interfund Payable/Receivable |
| 226 | Interfund Payable/Receivable |
| 227 | Interfund Payable/Receivable |
| 228 | Fund 228 |
| 22A | Cabinet for Copy Room-Duncan |
| 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 |

| Local Code | Descriptor |
|------------|----------------------------------|
| 397 | Interfund Payable/Receivable |
| 401 | Interfund Payable/Receivable |
| 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 |
| 461 | Inerfund Payable/Receivable |
| 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 |

| Local Code | Descriptor |
|------------|---------------------------------------|
| 51G | FILE CABINET TOPPER-960 |
| 51H | CABINETS FOR STAGE-108 |
| 51I | OFFICE CABINETS/CASEWORK-048 |
| 51J | CIP-Storage Cabinet |
| 51K | CIP-Cabinets |
| 51L | CIP-Library Books |
| 51M | CIP-Table |
| 51N | CIP-Cabinets |
| 51O | CIP-Tables and Cabinets |
| 51P | CIP-Mailbox |
| 51Q | CIP-Library Bookshelf |
| 520 | Athletic Trainer |
| 52N | Coaching Clinics |
| 540 | Girls Cross Country |
| 550 | Girls Softball |
| 599 | Interfund Payable/Receivable |
| 600 | Crossing Guard, Off Post |
| 61A | PAMS Principal Desk |
| 61B | PAMS Secretary Desk/Shelves |
| 61C | TRES Casework for Office |
| 61D | HBES Cabinets |
| 61E | SCPD Shelving |
| 61F | KHS Shelving-Choir Room |
| 61G | Sugarloaf-Casework Principal's Office |
| 61H | HHHS-Casework Curriculum Office |
| 61I | HHHS-Casework Testing |
| 61J | HHHS-Casework Athletics |
| 61K | NMS UIL Theater set |
| 61L | 942 Bookshelves |
| 61M | 002 table, cabinets |
| 61N | 117 - Wardrobe Cabinet |
| 61O | 938 - file cabinet toppers |
| 61P | 102 - mailbox addition |
| 61Q | 116 - Office workstation/shelving |
| 61R | 043 - Workstations, cabinets |
| 61S | Pathways Computer Workstation |
| 61T | Iduma Bookcases |
| 61U | HHHS Office Workstation/Cabinets |
| 61V | HHHS Workstation/Table Coach's Office |
| 61W | EHS Workstation/Counter top for AP |
| 61X | CTE File Cabinet Toppers |
| 61Y | Cabinet-School Nutrition |

| Local Code | Descriptor |
|------------|---------------------------------|
| 61Z | Workstation/Cabinets-PAMS |
| 620 | Crossing Guard, On Post |
| 62A | CIP-Counter, Casework SHS |
| 62B | CIP – Cabinets ECPD |
| 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 |
| 95C | 1095-C ACA Form |
| 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 |
| ACH | Achieve 3000 |
| ACP | ACP |

| Local Code | Descriptor |
|------------|---------------------------------|
| ACR | Audio Control Room |
| ACR | Audio Control Room |
| ACS | Armored Car Service |
| ACT | Activity Funds |
| ACU | Accuplacer |
| ADB | Adobe |
| ADD | Additional |
| ADJ | Adjustment to Co Curricular |
| ADM | Administravtive |
| ADV | Advisory Council |
| AED | Automatic Defibulator 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 |
| APP | AP Physics |
| APS | AP Statistics |
| APT | A/P Testing |
| AQR | AQR |
| AR0 | At Risk Grant |
| ART | Art |
| ASB | Asbestos Inspection |

| Local Code | Descriptor |
|------------|------------------------------|
| ASC | ASCD |
| ASL | App Spec Lab |
| 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 |
| BAG | Computer Bags/Backpacks |
| BAL | Balls |
| BAT | Battery |
| BBP | Blood Borne Pathogens |
| BC0 | Bar Codes |
| BCK | Backboard |
| BD0 | Beyond District |
| BDT | Bus Driver Training |
| BEA | Beauty & Beast |
| BEN | Benchmarking |
| BGC | Boys and Girls Club |
| BI0 | Bilingual |
| BIN | Storage bins |
| BIR | Bilingual Remediation |
| BK0 | Breakage Account |
| BLD | Building |
| BLQ | Building Equipment |
| BLU | Texas Bluebonnet Reading |
| BM0 | Butch Menking |
| BMG | Butch Menking-Gvmt Travel |

| Local Code | Descriptor |
|------------|----------------------------|
| BNK | Bank |
| BOW | Bowling |
| BOX | Boxes/Hitting Boxes |
| BR0 | TBA |
| BRD | Board |
| BRK | Breakfast/Breakage |
| BT0 | Bus Driver Certification |
| BTL | Battle of the Books |
| 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 |
| C18 | Replace Stage Curtains |
| C19 | VCT and Cove Base |
| CA0 | Campus |
| CAB | Supplies - Cabinet Shop |
| CAF | Cafeteria Plan |
| CAL | Calculators |
| CAM | Cameras |
| CAN | Canopy |
| CAS | CASPR Software Maintenance |
| CAT | Webcat |
| CAW | Campus Award |

| Local Code | Descriptor |
|------------|------------------------------------|
| CB0 | College Board |
| CBA | CBA |
| CC0 | Coaching Clinics |
| CCL | Campus Clearing Account Receivable |
| CCN | CC Non-Guideline |
| CD0 | Curriculum Development |
| CDL | CDL Reimbursement |
| CEI | CEI |
| CEL | Dell Phone Stipend |
| CEN | E Books Cengage |
| CEP | Community Eligibility Program |
| 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/Chess |
| CHK | Check Writing Supplies |
| CHL | Children's Choir |
| CHO | Choices |
| CHR | Choir |
| CHU | Trap Chute |
| 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 |
| CLM | Claim/Claims Paid |
| CLQ | Clinic Equipment |
| CLR | Bus Driver License Reimbursement |
| CLS | Class Com |
| CLT | Computer Literacy |
| CLU | Cluster |

| Local Code | Descriptor |
|------------|----------------------------------|
| 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 |
| CPI | CPI |
| CPL | Computer Lab |
| CPP | Community Partnership PR |
| CPR | CPR |
| CPT | carpet |
| CRA | Crate |
| 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 |
| CUB | Cub Camp |
| CUP | Dr Eric Cupp |
| CUQ | Custodial Equipment |
| CUR | Curriculum |
| CUS | Custodial |

| Local Code | Descriptor |
|------------|------------------------|
| 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 |
| 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 |
| D28 | Roof Repairs |
| D30 | Discretionary Project |
| D31 | Discretionary Project |
| D32 | Discretionary Project |
| D33 | Discretionary Project |
| D34 | Discretionary Project |
| D35 | Discretionary Project |
| D37 | Discretionary Project |
| D38 | Discretionary Project |
| D39 | Discretionary Project |
| D40 | Discretionary Project |
| D41 | Discretionary Project |
| D42 | Discretionary Project |
| D43 | Discretionary Project |
| D44 | Discretionary Project |

| Local Code | Descriptor |
|------------|---------------------------------|
| D45 | Discretionary Project |
| D46 | Discretionary Project |
| D47 | Discretionary Project |
| D48 | Discretionary Project |
| D49 | Discretionary Project |
| D50 | 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 |
| DEP | Utility Deposit |
| 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 |
| DOT | Department of Transportation |
| DP0 | Data Processing |
| DPS | DPS Clearing House Subscription |
| DR0 | Doctor & Hospitals |
| DRU | Drums |
| DS3 | T1 Trunk Charge (Dedication) |

| Local Code | Descriptor |
|------------|------------------------------|
| 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 |
| ES0 | ESL |
| ESP | Gradespeed |
| ESY | Extended School Year |
| ETC | Educ Tech Center |
| ETS | Eduphoria ETS |
| EV0 | Elevator |

| Local Code | Descriptor |
|------------|----------------------------------|
| 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 |
| FAX | Fax machine |
| FB0 | Flex Gain |
| FCR | Furniture/Copier Replacement |
| FE0 | Co-Curricular |
| FEE | Fees |
| FEN | Fence |
| FEQ | Furniture & Equipment |
| FER | Fertilizer |
| FF0 | Fast Forward |
| FHS | Fieldhouse |
| 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 |
| FOR | Forecast 5 |
| FOU | Fountas |
| FPL | Freeplay Music |
| FPR | Fingerprinting |
| FPS | Fire Protection/Defibulator |

| Local Code | Descriptor |
|------------|--------------------------------|
| FRN | Fraction Nation |
| FRZ | Freezer |
| FSS | Fire Suppression System |
| FST | Fast Math |
| FTB | Football |
| FUN | Fungo Man |
| FUR | Furniture |
| G30 | Goal III |
| G3A | Goal III - Aides |
| GAL | Perceiver |
| GAM | Games |
| GAT | Gateway-Summer School |
| GCL | Gale Cengage |
| GEN | Generator |
| GER | German |
| 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 |
| GPA | Group & Pension Administrators |
| 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 |

| Local Code | Descriptor |
|------------|----------------------------------|
| HAW | Healthy and Wise |
| HBA | Home Builders Association-Yell |
| HDP | Headphones |
| HEA | HEAT Software |
| HEI | Heinemann |
| HEL | Helmet |
| HRA | HR Application |
| 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 |
| HUR | Hurdles |
| HVC | HVAC |
| HVU | Hire Vue |
| HY0 | Haynes |
| IA0 | International Academy |
| IB0 | International Baccalaureate |
| IC0 | IRA Cross |
| ICE | Ice/Ice Machine |
| ICM | Intercom |
| 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 |
| INR | Instructional Rounds |
| INS | Instructional |
| INT | Internet Costs |
| INV | Investigator |
| INY | Industry |

| Local Code | Descriptor |
|------------|-------------------------------|
| IPC | Science Lab IPC |
| IPD | iPad/IP DACTS |
| IPR | IP Camera Replacement |
| IRS | IRS |
| IS0 | Instructional Specialist |
| ISS | In School Suspension |
| IWK | iWorks |
| JFR | Job Fair |
| JHS | Junior Honor Society |
| JM0 | Joe Maines |
| JMP | High Jump |
| 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 |
| KLN | Kiln |
| KR0 | Ken Ray Travel |
| KRG | Gov't Travel-Ray |
| L00 | Receivable Lunch |
| L4W | Lead4Ward |
| 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 |

| Local Code | Descriptor |
|------------|---|
| 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 |
| LMS | Measured Service/Learning Management System |
| LND | Land |
| LOC | Local Phone Service |
| LPC | LPAC |
| LS0 | Local Supplement |
| LSN | Local Supplement-Non Guideline |
| LTS | Long Term Sub |
| LUN | Lunch |
| LVE | Leave Abuse |
| M00 | Ed Foundation Mini Grant 00 |
| M01 | Ed Foundation Mini Grant 01 |
| M02 | Ed Foundation Mini Grant 02 |
| M03 | Ed Foundation Mini Grant 03 |
| M04 | Ed Foundation Mini Grant 04 |
| M05 | Ed Foundation Mini Grant 05 |
| M06 | Ed Foundation Mini Grant 06 |
| M07 | Ed Foundation Mini Grant 07 |
| M08 | Ed Foundation Mini Grant 08 |
| M09 | Ed Foundation Mini Grant 09 |
| M10 | Ed Foundation Mini Grant 10 |
| M11 | Ed Foundation Mini Grant 11 |
| M12 | Ed Foundation Mini Grant 12 |
| M13 | Ed Foundation Mini Grant 13 |
| M14 | Ed Foundation Mini Grant 14 |
| M15 | Ed Foundation Mini Grant 15 |
| M16 | Ed Foundation Mini Grant 16 |
| M17 | Ed Foundation Mini Grant 17 |
| M18 | Ed Foundation Mini Grant 18 |
| MAP | Maps |
| MAR | Marrs |
| MAS | Mass Notification System |
| MAT | Mat |

| Local Code | Descriptor |
|------------|----------------------------------|
| 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 |
| MEP | Music Enrichment Program |
| MH0 | Mike Helm |
| MHG | Mike Helm-Gvmt Travel |
| MIL | Mileage |
| MIM | Mimeo board |
| MKI | Mentor Stipends - KISD |
| MKS | Maker Space |
| MKT | Marketing |
| MLB | Mobile Lab |
| MMM | MS Math Stipend |
| MNT | Maintenance |
| MOE | Maintenance of Effort |
| MON | Safari Montage |
| 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 |
| MSC | Miscellaneous |
| MSF | Microsoft |
| MSM | Middle School Math |
| MST | Master Science Teacher |
| MT0 | Math |
| MTC | Math Center |
| MTG | Minerva Trujillo-Gvmt Travel |
| MTH | Math |
| MUS | |
| MYP | Mid Years Programme |
| NAT | Natatorium |
| NCC | New Course Costs |
| NET | Networking |

| Local Code | Descriptor |
|------------|----------------------------------|
| NFS | NAFIS |
| NH0 | National Honor Society |
| NLC | Network Life Cycle Replacement |
| NMS | National Math & Science Initiati |
| NMT | Network Maintenance |
| NOT | Notification System |
| NP0 | Newspaper |
| NR0 | Norm Reference Material |
| NT0 | National Travel |
| NTC | National Teacher Certification |
| NTN | Non Guideline National Travel |
| NTR | netTrekker |
| NTS | New Teacher Signing Stipend |
| NUF | Nuforma |
| NUR | Nurse |
| 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 |
| OVW | Overview |
| 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 |
| P14 | Ed Foundation PD Grant #14 |
| P15 | Education Foundation PD Grant |
| P16 | Ed Foundation PD Grant |
| P17 | PD Grant 17 |
| P18 | Ed Foundation PD Grant |
| P20 | P20 grant |

| Local Code | Descriptor |
|------------|---------------------------------|
| P21 | Education Foundation PD Grant |
| P4L | Plan4Learning.com |
| PAD | Padding/backstop Padding |
| 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 |
| PEB | Pebble Go |
| 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 Equipment |
| PLG | Plug/Holding Account |
| PLM | Palms |
| PLQ | Playground Equipment |
| PLY | Plyo Set |
| PMC | Personnal Coordinator |
| PNT | Painting |

| Local Code | Descriptor |
|------------|----------------------------------|
| PO0 | Payout |
| PR0 | Pratt |
| 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 |
| REM | Remediation |
| REN | Renovation |
| RES | Restricted (Indirect Cost Rate) |
| RGE | Registration-Elementary |
| RGS | Registration-Secondary |

| Local Code | Descriptor |
|------------|-------------------------------|
| RI0 | Region 10 |
| RIC | RICA |
| RIF | RIF Matching |
| RIP | Ripple Effect |
| 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 |

| Local Code | Descriptor |
|------------|----------------------------------|
| SFB | Summer Feeding Breakfast |
| SFE | Smart Find Express |
| SFL | Summer Feeding Lunch |
| SFS | Stimulus Funds |
| SG0 | Strategic Planning |
| SHD | Shed |
| SHR | Shredder |
| SHW | SHW Architect |
| SI0 | Summer Institute |
| SIF | SIF |
| SIL | SIL reading kits |
| 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 |
| SNR | Snorkels |
| SNY | Tom Snyder |
| SOC | Social Studies TEKS |
| SOL | Science Olympiad |
| SP0 | Speech |
| SP1 | Spanish 1 |
| SP2 | Spanish 2 |
| SP3 | Spanish 3 |
| SPA | Spanish |
| SPC | Specialist |
| SPE | Special Populations |
| SPK | Spark |
| SPM | Anti-Spam |
| SPO | Special Olympics |
| SPR | Spirit Bus |
| SPT | Sharepoint/Teacher Portal |

| Local Code | Descriptor |
|------------|---------------------------------|
| 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/STEM |
| STO | Storage Shed |
| STP | Sales Tax Payable |
| STR | Strings |
| STS | Student 2 Student |
| SUB | Subs |
| SUC | Successmaker |
| SUF | Sufficient Quantity |
| SUM | Summer Custodial/Summer Musical |
| SUP | Superintendent |
| SUR | District Surveys |
| SV0 | Supervisor |
| SW0 | Shelly Wells |
| SWD | SWD |
| SWG | Shelly Wells-Gvmt Travel |
| SWI | SWITCH |
| SWP | Sweeper |
| 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 |
| TCA | Texas Commission on the Arts |
| TCG | Teacher Classroom Grants |
| TCH | Trap Chute |
| TCM | Touch Math |
| TCN | Teacher Contingency Position |
| TCP | Time Clock Plus |
| TD0 | Terry Delano |

| Local Code | Descriptor |
|------------|------------------------------|
| TDG | Terry Delano-Gvmt Travel |
| TEK | TEKS |
| TEL | Telephone |
| TER | TERC |
| TEX | Texas Reviews |
| TF0 | Training Filems & Materials |
| TH0 | Theater Arts |
| THC | Theater Classroom |
| TIM | FAT Timing System |
| TIP | Textbook Inventory Software |
| TKS | TAKS Summer |
| TKT | Yearly Support-Ticket Sales |
| TLI | Teacher Laptop Replacement |
| TMM | Tell Me More Online Access |
| TMP | TMP |
| 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 |
| TRU | Truck |
| TS0 | Security-Patrols |
| TSC | Test Scoring |
| TSR | Texas School Ready UTH Grant |
| TTM | Think Through Math |
| TTR | Teacher Tuition Reimbursment |
| TUG | Tugs |
| TUT | Tutor.com |
| TV0 | Television |
| TVN | Texas Virtual Network |

| Local Code | Descriptor |
|------------|----------------------------------|
| TVS | Television |
| TWC | Texas Workforce Commision |
| TWR | Tower |
| TXB | Textbooks |
| TXQ | TexQuest |
| 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 |
| UNI | Universal Breakfast |
| UNM | Unum |
| UNP | Uniforms-Pandemonium Steel Drums |
| UNS | United Streaming |
| UPG | Upgrade |
| V00 | OACO Student |
| V21 | Vision XXI |
| VAC | Vacancy Factor |
| VBM | VB Mapp |
| VC0 | Vacancy |
| VCR | Video Control Room |
| VEN | Vendor Clearing Payable |
| VER | Vertical Challenger |
| 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 |
| WAL | Wall/Wall Base |
| WAN | Wide Area Network |
| WAV | IonWave |
| WBC | Webcat ESC Online Services |
| WBK | World Book Online |
| WD0 | Wood |
| WE0 | Weed Control |
| WEB | Webmaster |

| Local Code | Descriptor |
|------------|----------------------------|
| WEI | Weight Rooms |
| WEL | Wellness |
| WHT | White Fleet |
| WII | Wii System |
| WIN | Window Washing Contract |
| WLD | Welding |
| WLK | Walker |
| WOF | Write Off |
| WOR | Word of the Day |
| WRI | Writing/Empowering Writers |
| WRK | |
| WSA | WSA Security |
| WSH | |
| 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 |
| 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
- Redcat Access w/Flex Mike
- 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

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

| Allocation Type | Per Participant |
|--|-----------------|
| Art-HS (to include teacher Fees) | \$ 24.00 |
| Art-MS (to include teacher Fees) | \$ 18.00 |
| Band-HS (to include teacher fees, travel) | \$ 303.00 |
| Band-MS (to include teacher fees, travel) | \$ 38.00 |
| Choir-HS (to include teacher fees, travel) | \$ 130.00 |
| Choir-MS (to include teacher fees, travel) | \$ 37.00 |
| Drill-HS (to include teacher fees, travel) | \$ 109.00 |
| Guard-HS (to include teacher fees, travel) | \$ 498.00 |
| Strings-HS (to include teacher fees, travel) | \$ 135.00 |
| Strings-MS (to include teacher fees, travel) | \$ 81.00 |
| Theater-HS (to include teacher fees) | \$ 41.00 |
| Theater-MS (to include teacher fees) | \$ 19.00 |

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

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

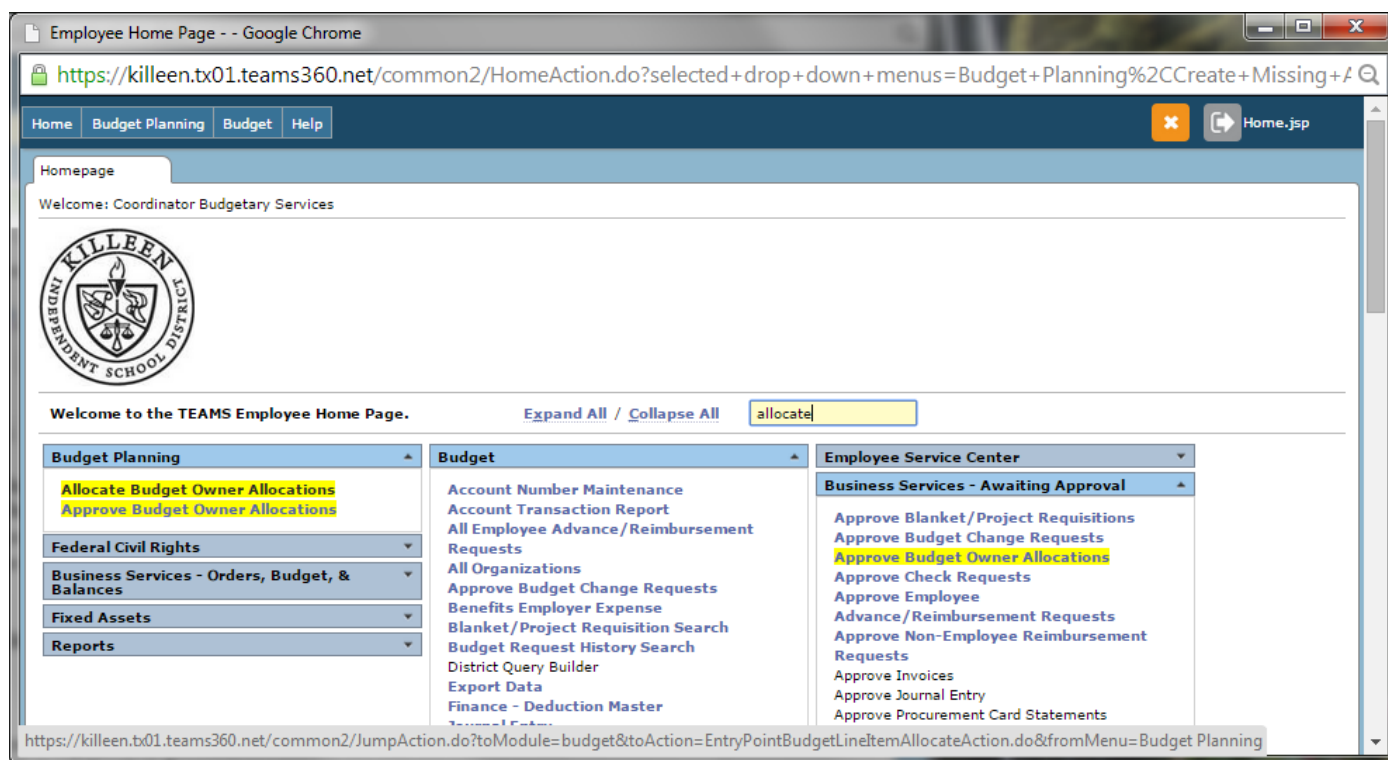
ENTERING DATA INTO WORKSHEETS IN TEAMS

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 2017. If it is not, then select 2017. (see pink arrow on screen-print below)
- Press the SEARCH button. (see orange arrow on screen-print below)

Non Personnel Budget Worksheet - - Google Chrome

https://killeen.tx01.teams360.net/budget/BudgetWorksheetMaintenanceYearOnSelectAction.do

Recent Budget Planning Budget Employee Service Center Help

BudgetWorksheetMaintenance

Allocate Budget Owner Allocation

Budget Owner Allocation Search Criteria

Budget Year: * 2017 Status: []

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

Allocation: [] My Budget Lines? ☒ Yes ☐ No

Category: [] Filter: []

Allocation: []

Group: []

Allocation: []

Subgroup: []

Search

Budget Owner Allocations

Sort | Clear Sorted by: (default)

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

record count: 1 of 1

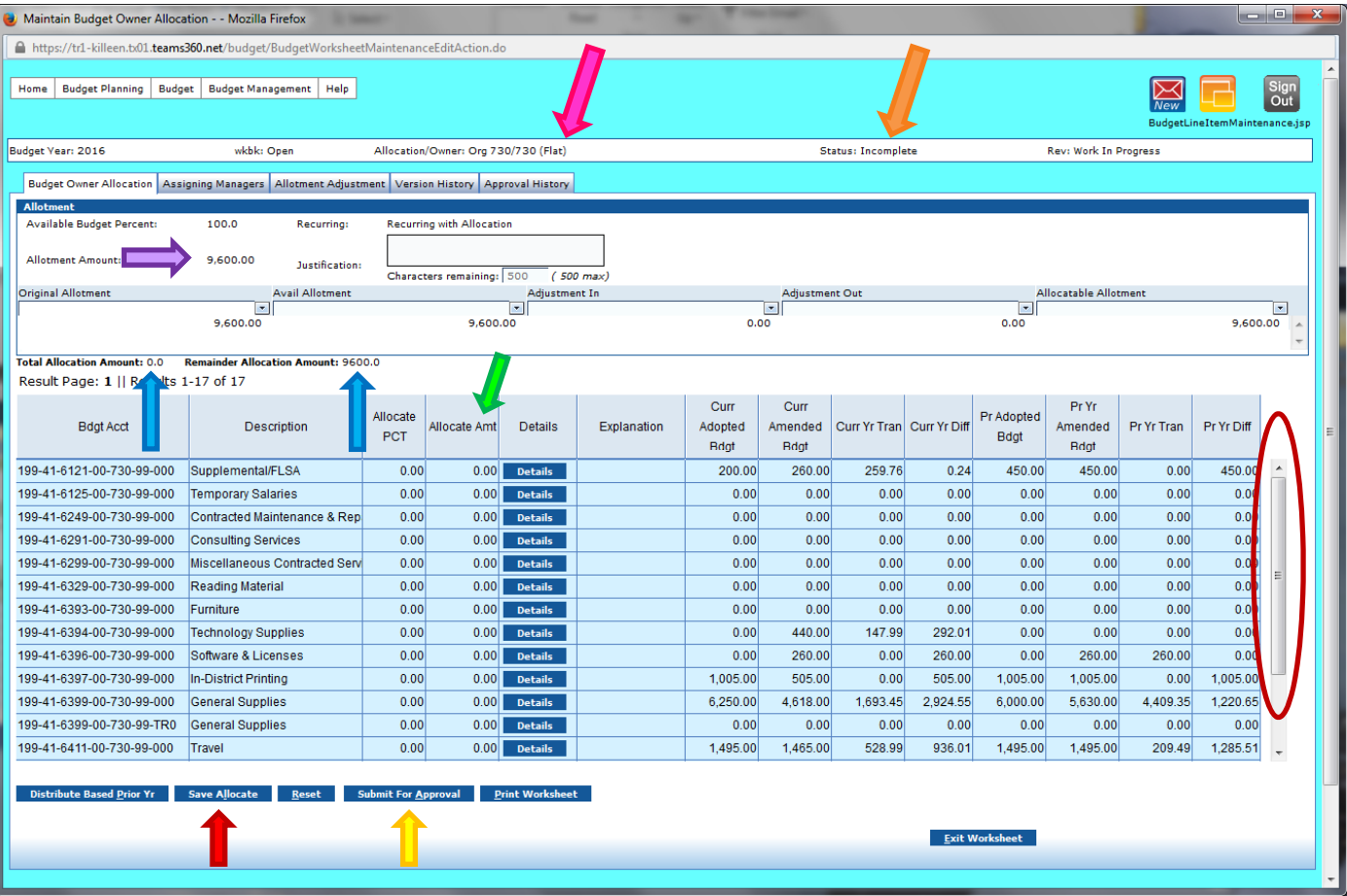
Edit View

➤ Anything you have access to plan is shown.

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

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

Understanding the Parts of the Worksheet



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

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

Just above the big worksheet are 2 important items in tiny print. “Total Allocation Amount” and “Remainder Allocation Amount” (see blue arrows). These keep track of what you are planning in the worksheet whenever you make a change to

the cells. In this case, since nothing has been planned, it shows an amount of \$0 planned and \$9600 left to plan for this worksheet. You'll want to pay attention to these. For variable or flat rate allocations, if the remainder shows anything other than \$0, you will NOT be able to submit your worksheet.

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

- Budgt Acct is the Budget Code where funds can be planned
- Description is the Account Description
- Allocate PCT can be used to allocate your worksheet by percentages. **It is best NOT to use this feature as it can sometimes cause issues with budgeting and rounding.** Instead use the Allocate Amt column next to it.
- Allocate Amt is the dollar amount you want to plan for that particular budget code. It can be planned to the penny using dollars and cents. **DO NOT USE DOLLAR SIGNS OR COMMAS** in this column or you will get an ERROR. (see green arrow)
- The next 3 columns "Details," "Explanations," and "Rsrv Pct" should not be used at this time.
- Curr Adopt Budgt shows the amount that has been adopted for that budget code in FY 2016.
- Curr Amend Bdgt shows the amended amount for that budget code in FY 2016.
- Curr Yr Tran shows the amount that's been spent out of that budget code for FY 2016.
- Curr Yr Diff is the difference between the amended budget and the transactions.
- Pr Adopted Bdgt shows the amount that was adopted for that budget code for FY 2015.
- Pr Yr Amended Bdgt shows the amount that was amended for that budget code for FY 2015.
- Pr Yr Tran shows the amount that was spent in FY 2015 using that budget code.
- Pr Yr Diff shows the difference between the amended budget and transactions for FY 2015—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.

Maintain Budget Owner Allocation - Mozilla Firefox

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

HomeBudget PlanningBudgetBudget ManagementHelp

New

Sign Out

BudgetLineItemMaintenance.jsp

Budget Year: 2016

wk/bk: 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

Justification:

Characters remaining: 500 (500 max)

Original Allotment: 0.00

Avail Allotment: 0.00

Adjustment In: 0.00

Adjustment Out: 0.00

Allocatable Allotment: 0.00

Total Allocation Amount: 0.0

Remainder Allocation Amount: 0.0

Result Page: 1 | 2 | 3

Results 1-25 of 58

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

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).

Maintain Budget Owner Allocation - - Mozilla Firefox

https://tri-killen.t01.teams360.net/budget/BudgetWorksheetMaintenanceEditAction.do

Home Budget Planning Budget Budget Management Help

Sign Out

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 | 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

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. The browser address bar displays the URL: <https://tri-killeen.tx01.teams360.net/budget/BudgetLineItemMaintenanceAllocateAction.do>. The application has a navigation bar with links: Home, Budget Planning, Budget, and Help. The main content area is titled 'Budget Owner Allocation' and 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: Bdg Acct, Description, Allocate PCT, Allocate Amt, Details, Explanation, Curr Adopted Bdg, Curr Amended Bdg, Curr Yr Tran, Curr Yr Diff, Pr Adopted Bdg, Pr Yr Amended Bdg, Pr Yr Tran, and Pr Yr Diff. The table lists 17 budget items, including 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, there are buttons for 'Save Allocate', 'Reset', 'Submit For Approval', 'Print Worksheet', and 'Exit Worksheet'. A pink arrow points to the 'Print Worksheet' button.

| Bdg Acct | Description | Allocate PCT | Allocate Amt | Details | Explanation | Curr Adopted Bdg | Curr Amended Bdg | Curr Yr Tran | Curr Yr Diff | Pr Adopted Bdg | Pr Yr Amended Bdg | Pr Yr Tran | Pr Yr Diff |
|---------------------------|-------------------------------|--------------|--------------|-------------------------|-------------|------------------|------------------|--------------|--------------|----------------|-------------------|------------|------------|
| 199-41-6121-00-730-99-000 | Supplemental/FLSA | 2.08 | 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 Yr 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 | 1,465.00 | 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 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 | 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 | 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 wkbl: 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 Allocation/Owner: Org 730/730 (Flat) Status: Approval in Progress Rev: Work In Progress

budget owner allocation submitted for approval

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

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

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

| Bdg Acct | Description | Allocate PCT | Allocate Amt | Details | Explanation | Rsvr 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

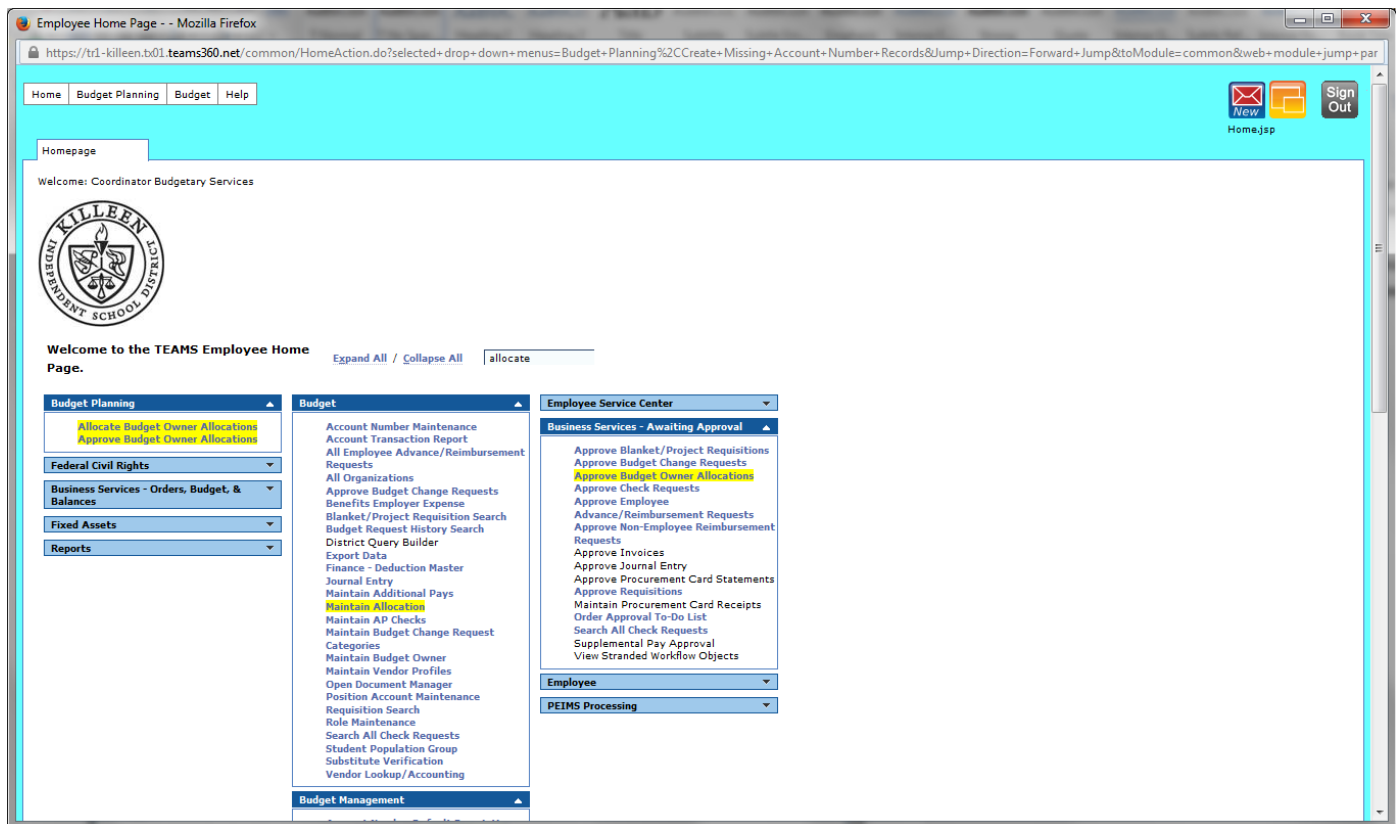
Who Must Approve??

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 - - Google Chrome

https://killean.tx01.teams360.net/budget/EntryPointBudgetLineItemApproveAction.do?toAction=EntryPointBudgetLineItemApproveAction.do&fromMenu=Bu

Recent Budget Employee Service Center Help

BudgetWorksheetMaintenance

Approve Budget Owner Allocation

Budget Owner Allocation Search Criteria

Budget Year: * 2017 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 2017. If it is not, then select 2017. (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-killeen.b01.teams360.net/budget/BudgetWorksheetMaintenanceSearchAction.do

Home Budget Planning Budget Help

Sign Out

BudgetWorksheetMaintenance.jsp

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: Filter

Allocation Category: Allocation Group: Allocation Subgroup:

Search

Budget Owner Allocations

Sort | Clear Sorted by: (default)

| Allocation | Budget Owner | Status | Curr/Next Approver | Org Allmt | Avail Allmt | Adjustment In | Adjustment Out | Allocatable Allmt | Unallocated Amt | Curr Yr Adopted Bgdt | Curr Yr Amended Bgdt | Curr Yr Transactions | Prior Year Adopted Bgdt | Prior Year Amended Bgdt | 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

Sign Out

BudgetWorksheetMaintenance.jsp

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 | Rsv PCT | 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 | 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 |

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

For Fiscal Year 2017, all requests for one-time or permanent increases to budgets, including adding or upgrading personnel, were done prior to the budgets being release. It is currently too late to request any budget increases.

PART IV

Section S

Miscellaneous

Budget Code Hints and Helps

BUDGET CODE HINTS AND HELPS

General Guidelines for Moving Funds

1. When doing a Budget Change Request (BCR), the fund numbers **MUST** be the same (i.e., 199 to 199, 165 to 165, 177 to 177, 211 to 211). 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 |
| 013 | NO | YES | Campus into/out of any codes they control | YES | Campus into/out of any codes they control | YES |
| 022 | NO | YES | Campus into/out of codes with same owner | YES | Campus into/out of any codes they control | YES |
| 025 | 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 |
| 046 | YES | YES | Campus into/out of any codes they control | YES | Campus into/out of any codes they control | YES |
| 048 | YES | YES | Campus into/out of any codes they control | YES | Campus into/out of any codes they control | YES |
| 049 | YES | YES | Campus into/out of any codes they control | YES | Campus into/out of any codes they control | YES |
| 050 | YES | YES | Campus into/out of any codes they control | YES | Campus into/out of any codes they control | YES |
| 051 | YES | YES | Campus into/out of any codes they control | YES | Campus into/out of any codes they control | YES |
| 052 | YES | YES | Campus into/out of any codes they control | YES | Campus into/out of any codes they control | YES |
| 053 | YES | YES | Campus into/out of any codes they control | YES | Campus into/out of any codes they control | YES |
| 100 | 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? |
|-------------------|---|-------------------------------|--|-----------------------------------|---|--|
| 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 |
| 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 |

| 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? |
|-------------------|---|-------------------------------|---|-----------------------------------|---|--|
| 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 |
| 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 |

| 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? |
|-------------------|---|-------------------------------|---|-----------------------------------|---|--|
| 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 |
| 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 |

| 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? |
|-------------------|---|-------------------------------|---|-----------------------------------|---|--|
| 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 |
| 933 | NO | YES | Organization involved into/out of codes with the same budget owner. | YES | Organization involved into/out of codes with the same budget owner. | NO |
| 934 | NO | YES | Organization involved into/out of codes with the same budget owner. | YES | Organization involved into/out of codes with the same budget owner. | NO |

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

| Budget Owner Code | Is this a Campus Control Code Purposes in Column D? | Can BCRs be Done OUT of These | If Yes, Who can Do BCR OUT and What Circumstance | Can BCRs be done INTO These Codes | If Yes, Who can Do BCR IN | Can Campus Use Funds with this Budget Owner? |
|-------------------|---|-------------------------------|---|-----------------------------------|---|--|
| 958 | NO | YES | Organization involved into/out of codes with the same budget owner. | YES | Organization involved into/out of codes with the same budget owner. | NO |
| 959 | NO | YES | Organization involved into/out of codes with the same budget owner. | YES | Organization involved into/out of codes with the same budget owner. | NO |
| 960 | NO | YES | Organization involved into/out of codes with the same budget owner. | YES | Organization involved into/out of codes with the same budget owner. | NO |
| 961 | NO | YES | Organization involved into/out of codes with the same budget owner. | YES | Organization involved into/out of codes with the same budget owner. | NO |
| 962 | NO | YES | Organization involved into/out of codes with the same budget owner. | YES | Organization involved into/out of codes with the same budget owner. | NO |
| 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 |
| 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 |

| 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? |
|-------------------|---|-------------------------------|---|-----------------------------------|---|--|
| 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-HS codes | YES | Campus into/out of any Band-HS codes | YES |
| Band-MS | NO | YES | Campus into/out of any Band-HS codes | YES | Campus into/out of any Band-HS codes | YES |
| BenefitPos | NO | YES | Budgetary Services ONLY | YES | Budgetary Services ONLY | NO |
| Benefits | NO | YES | Budgetary Services ONLY | YES | Budgetary Services ONLY | NO |
| Cable | NO | YES | Telecommunications into/out of codes with budget owner Cable or Telephone | YES | Telecommunications into/out of codes with budget owner Cable or Telephone | NO |
| Choir-HS | NO | YES | Campus into/out of any Choir-HS code. | YES | Campus into/out of any Choir-HS code | YES |
| Choir-MS | NO | YES | Campus into/out of any Choir-HS code | YES | Campus into/out of any Choir-HS code | YES |
| CollgBoard | NO | NO | None | YES | Campuses | YES |
| CollgNight | NO | NO | None | YES | Campuses | YES |
| Copier | NO | YES | Purchasing into/out of codes with same budget owner | YES | Purchasing into/out of codes with same budget owner | NO |
| CSR | NO | YES | Budgetary Services ONLY | YES | Budgetary Services ONLY | NO |
| Detention | NO | YES | Budgetary Services ONLY | YES | Budgetary Services ONLY | NO |
| Diplomas | NO | NO | None | YES | Campuses | YES |
| Drill-HS | NO | YES | Campus into/out of any Drill –HS code. | YES | Campus into/out of any Drill –HS code. | YES |
| DrugTest | NO | YES | Auxiliary into/out of codes with same budget owner | YES | Auxiliary into/out of codes with same budget owner | NO |
| Dyslexia | NO | YES | Campuses into/out of codes with same budget owner | YES | Campuses into/out of codes with same budget owner | YES |
| Electr_240 | NO | YES | Energy Management to other fund 240 Utility Codes | YES | Energy Management to other fund 240 Utility Codes | NO |
| Electric | NO | YES | Energy Management to other Utility Codes not fund 240 | YES | Energy Management to other Utility Codes not fund 240 | NO |
| Elevator | NO | YES | Facilities/Maintenance into/out of codes with same budget owner | YES | Facilities/Maintenance into/out of codes with same budget owner | NO |
| EqpRprDrum | NO | NO | Fine Arts to other Eqp Repair codes | YES | Fine Arts to other Eqp Repair codes | NO |
| EqRprBand | NO | NO | Fine Arts to other Eqp Repair codes | YES | Fine Arts to other Eqp Repair codes | NO |
| EqRprStr | NO | NO | Fine Arts to other Eqp Repair codes | YES | Fine Arts to other Eqp Repair codes | NO |

| 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? |
|-------------------|---|-------------------------------|---|-----------------------------------|---|--|
| 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 |
| 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 | YES | Campuses—To other Food_Camp codes. (To move to the correct function.) | YES | Campuses—To other Food_Camp codes. (To move to the correct function.) | YES |
| Food_Cent | NO | YES | Orgs—To other Food_Cent codes. (To move to the correct function.) | YES | Orgs—To other Food_Cent codes. (To move to the correct function.) | YES |
| 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-HS codes. | YES | Campus into/out of any Guard-HS codes | YES |
| Gym | NO | YES | Facilities/Maintenance into/out of codes with same budget owner | YES | Facilities/Maintenance into/out of codes with same budget owner | NO |
| 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 |

| 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? |
|-------------------|---|-------------------------------|--|-----------------------------------|--|--|
| 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 |
| 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 owner code. | YES | Campus into/out of any Steel Drum owner code. | 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-HS code. | YES | Campus into/out of any Strings-HS code. | YES |
| Strings-MS | NO | YES | Campus into/out of any Strings-MS code. | YES | Campus into/out of any Strings-MS code. | YES |
| 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 (SO 00) cannot be moved from, only into unless from other 6112 codes | YES | Campuses can move ONLY from 6116 code to other codes with budget owner Sub. Object 6112 codes (SO 00) cannot be moved from, only into unless from other 6112 codes | 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? |
|-------------------|---|-------------------------------|--|-----------------------------------|--|--|
| Sub-Posted | NO | YES | Campuses can move ONLY from 6116 code to other codes with budget owner Sub. Object 6112 codes (SO 00) cannot be moved from, only into unless from other 6112 codes | YES | Campuses can move ONLY from 6116 code to other codes with budget owner Sub. Object 6112 codes (SO 00) cannot be moved from, only into unless from other 6112 codes | 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 |
| Theater-HS | NO | YES | Campus into/out of any Theater-HS code. | YES | Campus into/out of any Theater-HS code. | YES |
| Theater-MS | NO | YES | Campus into/out of any Theater-MS code. | YES | Campus into/out of any Theater-MS code. | YES |
| TIP | NO | YES | Secondary Curriculum into/out of codes with same budget owner | YES | Secondary Curriculum into/out of codes with same budget owner | NO |
| TRS | NO | YES | Budgetary Services ONLY | YES | Budgetary Services ONLY | NO |
| UIL MS | NO | POSSIBLY | Funds are only to be used for supplies or books for the KISD MS UIL Competition with budget owner "UIL MS" | POSSIBLY | Funds are only to be used for supplies or books for the KISD MS UIL Competition with budget owner "UIL MS" | YES |
| UIL_Stipen | NO | YES | Budgetary Services ONLY | YES | Budgetary Services ONLY | NO |
| UILFees | NO | NO | None | YES | Campuses | YES |
| Unemploy | NO | YES | Budgetary Services ONLY | YES | Budgetary Services ONLY | NO |
| UnifBand | NO | YES | Campuses into/out of codes with same budget owner | YES | Campuses into/out of codes with same budget owner | YES |
| UnifCheer | NO | YES | Campuses into/out of codes with same budget owner | YES | Campuses into/out of codes with same budget owner | YES |
| UnifChoir | NO | YES | Campuses into/out of codes with same budget owner | YES | Campuses into/out of codes with same budget owner | YES |
| UnifDance | NO | YES | Campuses into/out of codes with same budget owner | YES | Campuses into/out of codes with same budget owner | YES |

| 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? |
|-------------------|---|-------------------------------|---|-----------------------------------|---|--|
| UnifString | NO | YES | Campuses into/out of codes with same budget owner | YES | Campuses into/out of codes with same budget owner | YES |
| Vacancies | NO | YES | Budgetary Services ONLY | YES | Budgetary Services ONLY | NO |
| VacancyFac | NO | YES | Budgetary Services ONLY | YES | Budgetary Services ONLY | NO |
| Vehicles | NO | NO | Transportation to use ONLY to purchase vehicles/capitalized parts | YES | Transportation to use ONLY to purchase vehicles/capitalized parts | NO |
| Water | NO | YES | Energy Management to other Utility Codes not fund 240 | YES | Energy Management to other Utility Codes not fund 240 | NO |
| 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.