

Codes - Account Codes with Detail Descriptions

9/22/2014

Code	Description	Notes	Detailed Description
6112	SUBSTITUTES		Use only for substitutes for teachers; substitutes for other staff should be coded to 6122. Use for non-discretionary substitutes who are used to cover specified positions due to absences provided by board policy, including sick leave, personal days, jury duty, etc. All other substitute accounts are the budget responsibility of the principal or department head and should be coded to 6113.
6113	SUBS/STAFF DEV		Use for substitute teachers to cover discretionary absences, such as for staff development, ARDS, and athletic or extracurricular trips.
6116	INCENTIVE PAYS		Use for incentive pays. Includes early resignation, perfect attendance, etc. Budgeted by HR.
6117	STIPENDS		District stipends, other stipends paid for ongoing additional duties. Budgeted by HR.
6118	EXTRA DUTY PAY		Pay for additional duties performed by professional staff.
6118-01	EXTRA DUTY:SSI SP MTG		Extra duty pay for SSI SP meetings.
6119	SALARIES		Contract pay.
6121	EXTRA DUTY/OT		Extra duty and overtime premium for paraprofessional & auxiliary staff.
6122	SUBS-SUPPORT		Substitutes for paraprofessional and auxiliary staff.
6126	PART TIME STAFF		Student workers & other temporary staff not included in the Staffing Plan.
6127	STIPENDS-PARAPROFESSIONAL		
6129	SALARIES-SUPPORT		Salaries & wages for paraprofessional & auxiliary staff who are budgeted in the Staffing Plan.
6139	EMP ALLOWANCES		Stipends paid for auto & other purposes.
6141	SS/MEDICARE		Social Security/Medicare
6142	HEALTH/LIFE INS		Group Health And Life Insurance
6143	WORKER'S COMP		Workers' Compensation
6144	ON BEHALF PMTS		TRS/TRS Care - State-paid retirement & TRS Care paid on behalf of RISD.
6145	UNEMP COMP INS		Unemployment Compensation
6146	TRS		TRS/TRS Care paid for grants & amounts paid on salaries above the statutory minimum.
6149	OTHER BENEFITS		Employee benefits not included above.
6211	LEGAL SERVICES		All fees paid to attorneys. Use only in Function 41.
6212	AUDIT SERVICES		Fees paid to independent CPA firm in connection with annual audit & other services.
6213	TAX APPR/COLL		County Appraisal District fees.
6218	CAMPUS ACT-REVENUE		Revenues in campus activity funds.
6219	PROF SERV		Fees paid for professional services as defined by the Government Code Section 2254.002. This includes fees paid to architects, engineers, accountants, medical professionals & appraisers. Use 6249, 6291 or 6299 for contracted services which are not generally performed by licensed or certified professionals.
6222	STUDENT TUITIONS		Tuition paid to other public schools for the education of MISD students.

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6223	STDNT TUIT-OTHER		Tuition paid under contract with an institution of higher learning or with non-public schools to provide instructional services to students, including payments JJAEP (Function 95) & to charter schools (Function Code 96).
6224	STUDENT ATT CREDIT		Payments for tuition credits paid as part of a Chapter 41 arrangement.
6229	STUDENT TUITION		Student tuition paid to colleges, universities, etc.
6239	ED SVC CENTER		Contracted services provided by an ESC, including: data processing, special education, vocational education, staff development, curriculum development, grant writing services & co-op fees. This does not include staff development paid on a per-course basis (use 6411).
6244	SFTWR MNT-DIST BASIC		Expenditures for the annual licensing and maintenance for software considered district loadset, including financial and student software systems, time clock sysems, etc.
6245	SFTWR MNT-OTHER		Expenditures for the annual licensing and maintenance for other software.
6246	SVC-INTERNET/LAN/WAN		Expenditures for fees for internet, LAN & WAN
6247	CONT MNTCE-TECH		Maintenance contracts on network, phone system, other
6248	FINGERPRINTING		Fingerprinting fees.
6249	CONTRACTED MNTCE		Contracted repairs for grounds, equipment, vehicles, copiers, etc.
6249-10	CONT REPAIR-HVAC	Mntc & Trans	
6249-11	CONT REPAIR-ELECTRICAL	Mntc & Trans	
6249-12	CONT REPAIRS-ELEVATORS	Mntc & Trans	
6249-13	CONT REPAIR-ALARMS/FIRE	Mntc & Trans	
6249-14	CONT REPAIR-COMP ISSUES	Mntc & Trans	
6249-15	CONT REPAIR-ROOF	Mntc & Trans	
6249-16	CONT REPAIR-PEST CONTROL	Mntc & Trans	
6249-17	CONT REPAIR-PLUMBING	Mntc & Trans	
6249-18	CONT REPAIR-PAINT	Mntc & Trans	
6249-19	CONT REPAIR-KITCHEN	Mntc & Trans	
6249-20	CONT REPAIR-FLOORING	Mntc & Trans	
6249-21	CONT REPAIR-IRRIGATION	Mntc & Trans	
6249-22	CONT REPAIR-VEHICLES/BUS	Mntc & Trans	
6249-23	CONT REPAIR-EQUIPMENT	Mntc & Trans	
6249-24	FILTER REPLACEMENT	Mntc & Trans	
6249-26	CONT REPAIR-CAMERA/RADIO	Mntc & Trans	Repairs to bus cameras, radios, etc.
6255	WATER/SEWER	Business Office	Water (roll to 6259)
6256	TELEPHONE	Business Office	Telephone (including long distance) (roll to 6259)
6256-01	TELEPHONE-CELL PHONES	Business Office	Cell phone charges for usage
6257	ELECTRICITY	Business Office	Electricity (roll to 6259)

Code	Description	Notes	Detailed Description
6258	GAS/PROPANE	Business Office	Natural gas (roll to 6259)
6259	UTILITIES	Business Office	Utilities
6267	TECHNOLOGY SVCS		Internal service charges for use of tablets.
6268	RENTAL-COPIERS		Rentals paid for copier leases.
6269	RENTAL-OTHER		Rentals paid for operating leases for other equipment & facilities.
6291	EDUC CONSULTANTS		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. Consulting may involve the identification and cross-fertilization of best practices, analytical techniques, change management and coaching skills, technology implementations, strategy development, or operational improvement. Consultants often rely on their outsider's perspective to provide unbiased recommendations. They generally bring formal frameworks or methodologies to identify problems or suggest more effective or efficient ways of performing tasks. Consulting services cover all functional areas such as instruction, curriculum, and administration.
6295	GAME OFFICIALS		Officials for games & any judges for competitions.
6296	DRUG TESTING/PHYSICALS		Drug testing for students or employees.
6297	PRINTING		Printing by outside contractors/printing companies.
6299	MISC CONTRACT SVC		Fees paid for services delivered by an independent contractor (individual, entity or firm). The entity must meet IRS criteria for an "independent contractor." Use 6219 for contracted services which are generally performed by licensed or certified professionals, use 6249 for contracted repairs & maintenance, 6291 for consulting services & 6298 for fingerprinting.
6299-10	ON-LINE SERVICES		Fees for AESOP substitute system, Raptor, E Facts, and other on-line services.
6299-11	EAP		Employee assistance program services.
6299-12	CONTRACTED SROS		Police officers contracted under interlocal agreements.
6299-13	SURVEYS, SPECIAL SERVICES		Employee surveys, other surveys, other special contracted services
6311	GAS & OTHER FUELS		Gasoline, diesel, motor oil & other fuels required for operating vehicles.
6315	CUST CHEM/SUPPLY		Chemicals, waxes and other supplies used by custodians.
6316	CUST PAPER/PLASTICS		Paper, trash can liners, garbage bags, toilet paper & similar supplies used by custodians.
6318	SMALL TOOLS/EQUIP		Small hand tools, vacuum cleaners, etc. costing less than \$500.
6319	OTHER SUPPLIES-MNTC		Supplies & materials for building maintenance, vehicle maintenance, grounds & computer maintenance.
6319-10	MNTCE SUPPLY-HVAC	Mntc & Trans	
6319-11	MNTCE SUPPLY-ELECTRICAL	Mntc & Trans	
6319-13	MNTCE SUPPLY-ALARMS/FIRE	Mntc & Trans	
6319-16	MNTCE SUPPLY-PEST CONTROL	Mntc & Trans	
6319-17	MNTCE SUPPLY-PLUMBING	Mntc & Trans	Supplies & materials for plumbing & plumbing systems. Includes pumps and other mechanical parts related to plumbing.
6319-19	MNTCE SUPPLY-KITCHEN	Mntc & Trans	Supplies & materials for kitchens. Includes electrical, HVAC & other materials when used in a kitchen.
6319-21	MNTCE SUPPLY-IRRIGATION	Mntc & Trans	
6319-22	MNTCE PARTS-VEHICLES/BUS	Mntc & Trans	

Code	Description	Notes	Detailed Description
6319-23	MNTCE PARTS-EQUIPMENT	Mntc & Trans	Parts to repair equipment. Includes parts to repair bus washing system, lifts, etc.
6319-25	TIRES	Mntc & Trans	Tires for buses & other vehicles in Transportation.
6319-26	CAMERAS & RADIOS	Mntc & Trans	Parts to repair bus cameras, radios, etc.
6319-27	CEILING TILES	Mntc & Trans	Ceiling tiles.
6321	TEXTBOOKS		Textbooks purchased by the school district & furnished free to students, certain classes or grades.
6329	OTHER READING MTL		Includes magazine & newspaper subscriptions, reference & reading materials for classrooms, offices or libraries.
6339	TESTING MTL		Testing materials such as test booklets.
6339-01	TESTING MTL-504		Testing materials for students with a 504 disability.
6341	FOOD	Fd Svc only	Supplies & materials for the operation of the food service program & items for sale through vending machines, & school stores. Includes related costs such as transportation, handling, processing, etc.
6342	NON-FOOD	Fd Svc only	Non-food items including utensils, trays, napkins, straws, brooms, etc.
6343	RESALE ITEMS	Fd Svc only	Food items bought for resale, such as vending foods.
6344	USDA COMM	Fd Svc only	Costs of commodities. The portion of expenditures/expenses attributed to the USDA value of commodities in this account should agree with the revenue realized in account 5923.
6349	OTHER FD SVC SUPP	Fd Svc only	Food service supplies other than food.
6395	SUPPLIES-COMPUTER		Technology consumable items; printer cartridges; projector bulbs; flash drives; and, other technology items.
6395-01	COMP EQ<\$5000		Technology equipment costing less than \$5000 - desk top computers, laptops, ipads, computer monitors, etc.
6395-02	PRINTERS		Technology equipment costing less than \$5000 - printers
6395-03	CAMERAS		Technology equipment costing less than \$5000 - document cameras, security cameras, digital cameras
6395-04	TV'S,PROJECTORS		Technology equipment costing less than \$5000 - TVs, projectors
6395-05	TELEPHONE EQUIP		Technology equipment costing less than \$5000 - all telephone equipment, iphones, etc.
6395-06	NETWORK EQUIP		Technology equipment costing less than \$5000 - switches, cabling, routers, special closets & cabinets, etc.
6395-07	OTHER TECH EQUIP		Other technology equipment costing less than \$5,000. Includes time clocks & related equipment.
6395-08	NETWORK SECURITY EQ		Technology equipment costing less than \$5000 - Network equipment related to technology security
6395-09	OTHER TECH SUPPLIES		Cabling, keyboards, hard drives, parts, or similar items not included in the purchase price of equipment.
6396	SOFTWARE		Software used for educational or any other purposes.
6397	COPY PAPER		Copy paper
6398	INSTRUCTIONAL SUPPLIES	Optional	Supplies for classroom and educational programs.
6398-10	SUPPLIES-DYSLEXIA		Supplies for dyslexia programs on campuses.
6398-20	MUSIC		Sheet music and other music for band, choral & other programs
6398-80	SUPP ITEMS		Used only for contingency funds to increase campus allocations.
6399	GENERAL SUPPLIES		Includes: consumable teaching & office items such as paper, pencils, forms, postage, etc.; workbooks; audio-visual aids such as filmstrips, VCR tapes, CD ROM disks, & diskettes.
6399-01	BREAKROOM/SNACKS/MEALS	Option to campuses	Snacks, drinks, paper products & other supplies for breakrooms or for meetings & similar events. Meals for employees & board not included in 6411/19.

Code	Description	Notes	Detailed Description
6399-02	POSTAGE		Postage and shipping. Shipping related to purchases should be included in the cost of the item purchased.
6399-10	UNIFORMS/CLOTHING		Uniforms for staff, or other clothing purchased for staff.
6399-11	TICKETS, EVENT SUPPLIES		Tickets and other direct supplies for games and events.
6399-20	SUPPLIES:F&E		Furniture and equipment less than \$5,000
6399-60	FUNDRAISER EXP		Items bought for resale in fundraisers; supplies for fundraisers.
6411	TRAVEL-EMPLOYEE		Costs of transportation, meals, room, and other expenses associated with employees traveling on official school business. Also includes registration fees associated with attending conferences, seminars, inservice training, etc. Membership dues are classified in account 6499, but may be combined in 6411 if other membership fees will total less than \$300 annually.
6412	TRAVEL-STUDENT		Costs of transportation (rental of vans, buses and other vehicles), meals, participation fees, room, & other expenses associated with students traveling for school sponsored events. Also includes related cost of sponsors & chaperones.
6419	TRAVEL-NON-EMP		Costs of transportation, meals, room, and other expenses associated with Board members and other non-employees traveling on official school business. Also includes registration fees associated with attending conferences, seminars, inservice training, etc.
6426	INS-STUDENT		Cost of student insurance.
6427	INS-AUTO		Cost of insurance for autos, buses & other vehicles.
6428	INS-LIABILITY		Cost of insurance for general liability & educator liability.
6429	INS-OTHER		Costs of property insurance including building & property insurance for band and athletic/UIL equipment.
6438	BOND ELECTIONS		
6439	BOARD ELECTIONS		Expenditures for conducting a trustee election, including printing ballots, election officials who are not school district employees and legal notices, etc..
6439-01	BOND ELECTIONS		Expenditures for conducting a bond election, including printing ballots, election officials who are not school district employees and legal notices, etc..
6494	MISD TRANSP CHG		Used for charging transportation costs not otherwise related to bringing student to and from school, including co-curricular activities, field trips, etc.
6495	DUES		Expenditures for dues paid to clubs, committees, or other organizations. Examples of organizations are TASA, TASP, TASB, professional associations, Lions Club, Rotary Club, local chambers of commerce and other associations. This does not include any registration fees associated with attending conferences or seminars, which are coded to account 6411.
6496	ADVERTISING		Advertising for district programs; required notices; etc.
6497	AWARDS		Awards and recognition for students & staff.
6498	STUDENT ENTRY FEES		Entry fees for academic, sports, fine arts & other competitions; UIL fees.
6499	MISC OPERATING EXP		Used for all other operating costs not mentioned above, including: fees & dues (not associated with travel); awards; bid notices; graduation expenses; food/refreshments for school-related meetings; and, newspaper advertisements.
6499-10	ALTERNATIVE CERT FEES		Alternative certification fees on staff.
6499-11	POLICY SERVICES		Costs related to upkeep of board policy and administrative guidelines.
6511	BOND PRINCIPAL	Business Office	Expenditures to retire the principal of bonded debt.
6511-01	BOND PRIN SER 2008		
6511-02	BOND PRIN SER 2008A		

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6511-03	BOND PRIN SER 2010		
6511-04	BOND PRIN SER 2013		
6511-05	BOND PRIN SER 2000		
6512	LEASE-PURCH PRIN	Business Office	
6513	LOAN PRIN	Business Office	Expenditures to retire the principal of long-term debt (except bond & capital lease principal), using dedicated tax proceeds & other revenue. This includes non-voter approved debt repaid using tax proceeds dedicated to debt repayment.
6519	DEBT SERVICE-PRIN	Business Office	
6521	BOND INTEREST	Business Office	Expenditures for interest on bonded debt.
6521-01	BOND INT SER 2008		
6521-02	BOND INT SER 2008A		
6521-03	BOND INT SER 2010		
6521-04	BOND INT SER 2013		
6521-05	BOND INT SER 2000		
6522	LEASE-PURCH INT	Business Office	
6523	LOAN INT	Business Office	Interest paid on long-term debt (object code 6513)
6524	AMORT BOND ISSUE CST	Business Office	Amortization of premiums on debt
6529	INTEREST EXP	Business Office	Other bond interest.
6599	OTHER DEBT FEES	Business Office	expenditures/expenses for issuance costs, and/or any allowable fees related to debt service activity, including fiscal agent fees and payment to an escrow agent from sources other than proceeds from the new debt.
6619	LAND PUR & IMP		Expenditures for the purchase of land, land improvements other than buildings, & any other costs necessary to alter the land for its intended purpose; also any associated fees related to the purchase or improvement of land.
6629	BLDG CONST & IMP		Expenditures to purchase buildings or for materials, labor, etc., to construct new buildings. 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.
6631	VEHICLES		Expenditures for the purchase of vehicles having a per-unit cost of \$5,000 or more and a useful life of more than one year.
6638	TECH EQUIP		Purchases of technology assets with a per-unit cost of more than \$5,000 (see account detail codes 01, 02, etc.)
6638-01	COMP EQ>\$5000		Technology equipment costing more than \$5000 - desk top computers, laptops, ipads, computer monitors, etc.
6638-02	PRINTERS		Technology equipment costing more than \$5000 - printers
6638-03	CAMERAS		Technology equipment costing more than \$5000 - document cameras, security cameras, digital cameras
6638-04	TV'S, PROJECTORS		Technology equipment costing more than \$5000 - TVs, projectors
6638-05	TELEPHONE EQUIP		Technology equipment costing more than \$5000 - all telephone equipment, iphones, etc.
6638-06	NETWORK ELECTRONICS		Technology equipment costing more than \$5000 - switches, cabling, routers, special closets & cabinets, etc.
6638-07	OTHER TECH EQUIP		Other technology equipment costing more than \$5,000
6638-08	NETWORK SECURITY EQ		Technology equipment costing more than \$5000 - Network equipment related to technology security

Code	Description	Notes	Detailed Description
6639	OTHER EQUIPMENT		Purchases of equipment other than technology assets with a per-unit cost of more than \$5,000.