



CODING RESOURCE GUIDE

(Source: TEA's Financial Accountability System Resource Guide
Update 13.0 – July, 2008, revised 9/24/09)

Prepared by Financial Services
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Coding Tips

Description	Function Code	Object Code
Charter Buses for students	Depends on activity	6412
Professional Contracted Services - Example – consultant, not licensed by the state (Be sure these are paid by the Accounting Dept, not paid by campus checking account)	Depends on activity	6291
Maintenance agreement fees and software support or upgrades	Depends on activity	6249
Utilities (pagers, cell phones, cable bill, etc.)	51	6259
Rentals – Equipment, Buildings, etc (But, use 6412 for student travel and 6411 for employee travel – vehicle rentals)	Depends on activity	6269
Federal Express / UPS charges	Depends on purpose	6299
Magazine & newspaper subscriptions, and books for the classroom and the library.	Depends on activity	6329
Furniture, equipment, & software having a per unit cost over \$500 but less than \$5,000 each which we will tag as a capital asset per district policy NOTE: There are exceptions to the \$500 threshold: digital cameras, video cameras, musical instruments, & handheld radios.	Depends on purpose	6395
Professional development & related travel expenditures for teachers & librarians	13	6411
Professional development & related travel expenditures for principals & ICs	23	6411
Professional development & related travel expenditures for instructional supervisors	21	6411
Food & lodging for students on school trips – also participation/competition fees	Depends on activity	6412
Transportation costs provided by TISD buses other than to and from school	Depends on activity	6494
TISD Buses – Educational Field Trip or Extended Day Bus Route	11	6494
Food purchased by federal and state grants (except Fund 240) that receive Indirect Costs	Depends on activity	6497
Food purchased by local funds or state grants without Indirect Costs Example – food/refreshments for school-related meetings	Depends on activity	6499
Fund Raisers (unless they're for Fund 865)	36	6499
Dues – new code effective 09/01/08	Depends on activity	6495
Awards, newspaper ads, fees, admission tickets, Camp Tyler Fees	Depends on activity	6499
Furniture, equipment, & software having a per unit cost over \$5,000 each. Remember, installation costs are part of the asset cost.	Depends on purpose	6639
Graduation Expenditures	11	Depends on item

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Update 13.0 – July, 2008

<http://www.tea.state.tx.us/school.finance/audit/resguide13/index.html>

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1.4.1 Overview of Account Codes

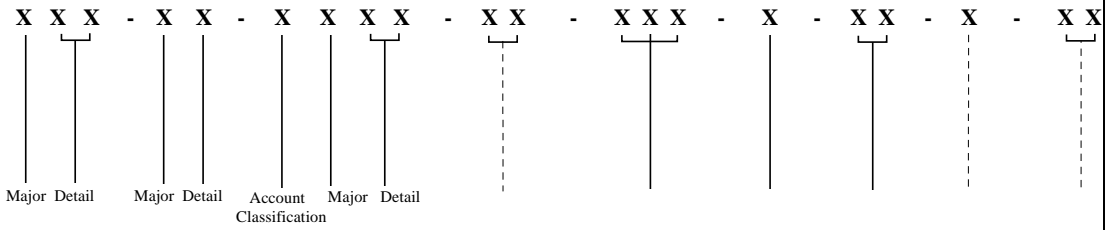
Section 44.007 of the [Texas Education Code](#) (Code or TEC) requires that a standard school district fiscal accounting system be adopted by each school district. The system must meet at least the minimum requirements prescribed by the State Board of Education and also be subject to review and comment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

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

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

The Code Structure

Example – General Supplies in your General Fund budget where XXX is your campus #:
199 11 6399 00 XXX 8 11 000



Fund Codes
(1XX - 8XX)

Account Groups
(9XX)

Function Codes
(11 - 99)

Object Codes:
 Assets (1XXX)
 Liabilities (2XXX)
 Fund Equity (3XXX)
 Clearing Accounts (4XXX)
 Revenues/Income (5XXX)
 Expenditures/Expenses (6XXX)
 Other Resources/Non-Operating Revenues/Residual Equity Transfers In (7XXX)
 Other Uses/Non-Operating Expenses/Residual Equity Transfers Out (8XXX)

Local Option Codes 1 and 2
(XX)

Organization Codes
(001 - 999)

Fiscal Year Code
(0 - 9)

Program Intent Codes
(11 - 99)

Local Option Code 3
(X)

Local Option Codes 4 and 5
(XX)

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

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

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TISD Chart of Accounts – Fund List

		Approval Authority
	General Funds	
161	Athletics	Coach Danny Long
163	Athletics - REL Field House	Coach Danny Long
164	Athletics – Capital Project	Coach Danny Long
167	Athletics – Playoff Fund	Coach Danny Long
171	Curriculum & Instruction	Kim Tunnell
175	Instructional Support	Chief Academic Officer
181	Print Shop	Joal Fedor
185	Special Education	Special Ed Director
186	Advanced Studies/G&T	Cindy Woody
187	High School Allotment	Debbie Kelly / Lillian Bowens
188	Transportation – Special Trips	Elementary Principals
189	District Wide Initiative	Tosha Bjork
190	Payroll Clearing	Tosha Bjork
191	Financial Clearing	Tosha Bjork
192	MIS Department Budget	John Orbaugh
193	Career & Technology	CTE Director
194	Custodial	Leona Sadler
195	Maintenance	Rick Hensley
196	Preventive Maintenance Fund	Tim Loper
197	Fine Arts	George Faber
198	State Compensatory Education	Chief Academic Officer
199	General Fund	Principals/Directors
	Special Revenue Funds	Federal
205	Head Start	Gloria Bell
211	Title I	Gloria Bell & Vernora Jones
224	IDEA – Part B, Formula	Special Ed Director
225	IDEA – Part B, Preschool	Special Ed Director
240	School Lunch Program Fund	Victor Olivares
244	Perkins Vocational Ed – Basic Grant	CTE Director
255	ESEA Title II, PART A	Kim Tunnell
263	Title III - LEP	Chief Academic Officer
266	State Stabilization ARRA Fund	Tosha Bjork
272	Medicaid Admin Claim Progr	Ruth York
274	Gear Up Project with U T Tyler	Shon Joseph & Debbie Kelly
276	Title I SIP Academy	Glorial Bell & Vernora Jones
279	Title II, D Stimulus	John Orbaugh
283	IDEA-B Stimulus	Special Ed Director
284	IDEA-B, Preschool Stimulus	Special Ed Director
285	Title I Stimulus	Gloria Bell & Vernora Jones
287	Jr ROTC – Federal Portion	JT – Shon Joseph
288	Head Start Stimulus	Gloria Bell
289	LEP Summer School	Dr. H. T. Sanchez
315	Shared Services – IDEA B,	Kathy Robertson

TISD Chart of Accounts – Organizations List

001	Robert E. Lee High School	Roger McAdoo
003	John Tyler High School	Dr. Carol Saxenian
041	Boulter Middle School	Adrian Vega
042	Dogan Middle School	Onella Brown
043	Hogg Middle School	Jo Ann Parsley
044	Hubbard Middle School	Annisa Kiener
045	Moore Middle School	Claude Lane
047	Stewart Middle School	Debra Robertson
101	Austin Elementary School	Carolyn Williams
102	Bell Elementary School	Dr. Keri Hampton
103	Birdwell Elementary School	Donna Bundy
104	Bonner Elementary School	Deborah Thompson
106	Clarkston Elementary School	Kathryn Letsinger
107	Dixie Elementary School	Connie Thomas
108	Douglas Elementary School	Christy Roach
109	Owens Elementary School	Linda Payne
110	Caldwell Elementary School	Sherrill Echols
111	Griffin Elementary School	Cynthia Howland
112	Jones Elementary School	Patricia Lewis
114	Orr Elementary School	Walter Perez
115	Peete Elementary School	Freeman Sterling
116	Ramey Elementary School	Cynthia Johnson
117	Rice Elementary School	Jennifer Sturm
118	St. Louis	Karyn Hacker
119	Woods Elementary School	Kami Hale
125	Dr. Bryan C. Jack Elementary Sch	Shauna Hittle
699	Summer School	Appointed by HS principal
701	Superintendent’s Office	Dr. Randy Reid
702	School Board	Dr. Randy Reid
703	Tax Costs	Tosha Bjork
726	Personnel	Sharon Roy
728	Payroll	Jill Fondren
729	Budget, Accounting, Payroll	Tosha Bjork
730	Purchasing	Bruce Ballard
732	Public Relations	Angela Jenkins
733	Deputy Supt-Operations	Cecil McDaniel
740	Internal Auditor	Jan Coker

750	Indirect Admin	Tosha Bjork
801	Elementary Instruction	Darlene Marshall
802	Literacy Collaborative	Darlene Marshall
803	Children's Village	Gloria Bell & Vernora Jones
804	AVID	Lillian Bowens
805	Target	Cindy Woody
806	IB Program	Cindy Woody
807	Curriculum Alignment	Kim Tunnell
808	Dyslexia Plan	Dr. H. T. Sanchez
810	Dual Credit	Cindy Woody
811	Secondary Instruction	Debbie Kelly
812	Student Services	Jeff Collum
813	Records Management	Rosa Baker
816	Title I Coordinator	Vernora Jones
817	Homeless Services	Vernora Jones
820	Reading Recovery	Dr. H. T. Sanchez
821	Reading, Language Arts	Tammy Johnson
826	Youth & Family Services	Vernora Jones
830	Head Start	Gloria Bell
832	Advanced Placement	Cindy Woody
833	Science	Linda Benolken
834	Bilingual	Dr. H.T. Sanchez
835	UIL Academic Competition	Debbie Kelly
836	Social Studies	Sarah Long
838	Career & Technology	Cherie King
839	Assessment & Accountability	Dr. Garrison & Dr. Karen Raney
841	Instructional Assessments	Sharon Moyers
850	Emerg Mgmt/Safe&Drug Free	Marie Nelson
873	Athletics	Coach Danny Long
874	Mike Carter Field	Coach Danny Long
875	Rose Stadium	Coach Danny Long
876	Physical Education	Coach Danny Long
878	Mathematics	Stacey Grant
885	Fine Arts	George Faber
890	Pace Daycare	Jack Antilley
893	Intervention Services	RTI Coordinator
894	Deaf Education	Kathy Robertson
895	Special Education	Tracy Cartas
896	Instructional Resource Center	Carrie Jo Parmley
897	Professional Development	Kimberly Tunnell
898	Homebound Teachers	Jeff Collum
899	District Library Services	Carrie Jo Parmley
901	Aquatic Center	Coach Danny Long
907	PACE	Jack Antilley
908	Douglas Annex/Family Learning	
909	Plyler	Vanessa Choice
915	Prof Development Center (Old Peete)	Kim Tunnell
920	Camp Tyler	

921	Caldwell Complex	Various
922	Administration	Dr. Randy Reid
923	Gary Building	Various
932	Food Service	Victor Olivares
935	Facilities Services	Tim Loper
936	Maintenance	Rick Hensley
937	Custodial	Erly Polk
940	Transportation	Gerald Barnes
946	Network Technology Serv	John Orbaugh
947	Electronic Service Center	John Orbaugh
948	Instructional Technology	John Orbaugh & Kim Tunnell
953	Graphics	Joal Fedor
956	Security	Rex Brown
957	Management Information Services	John Orbaugh
961	Health Services	Nancy Jones
962	Student Services Officers	Jeff Collum
967	Cable Comm	Angela Jenkins
970	Teacher of the Year	Angela Jenkins
998	TISD Foundation	Larry Goddard
999	Various	Tosha Bjork

Instructions for Direct Pay Invoice Numbers:

For each line, please note the following:

☞ **INVOICE NUMBER:**

- **If you have an invoice number from the vendor, use it.**
- It is ESSENTIAL that we create invoice numbers the same way when they are not available so that we can ensure we don't duplicate a payment.

☞ **Travel reimbursement:** Enter the first 7 characters of the city and the last date of travel.

- Example: **AUSTIN05/15/08**. For employees who are paid for their travel in town, please use Tyler and the last date of travel as in: **TYLER05/15/08**.

☞ **Reimbursement of expenses:** Enter **REIMB** and the date of the last receipt.

- Example: **REIMB05/15/08**.

☞ **Consultants:** Enter the Organization Code, space, then the last date of service.

- Example: **003 05/15/08**.

☞ **Officials:** Enter the Organization Code, space, then the date of the game as the invoice number. The invoice date should also be the date of the game.

- Example: **003 05/15/08**.

☞ **Conference /Workshop Reservations:** Enter the first 7 characters of the registered person's last name. If the last name is shorter than 7 characters, continue using the first name. Then enter the date the conference/workshop will begin using 2 characters for day, 2 characters for month and 2 characters for year.

- Example: **GONZALE05/15/08** (for Ann Gonzalez going to a conference that starts on May 15th)

☞ **Tuition:** Enter **TUITION** and the date of the request.

- Example: **TUITION05/15/08**.

☞ **Scholarships:** Enter the organization code and the last name and first initial of the student.

- Example: **001 SMITHJ**
 - On the first description line, be sure to type the full name and SSN of the student. For example: Jeff Smith 555-55-5555

☞ **Doctors, Dentists, other medical charges:** Enter the first 7 characters of the patient's last name. If the last name is shorter than 7 characters, continue using the first name. Then enter the DOS (date of service) using 2 characters for day, 2 characters for month and 2 characters for year.

- Example: **SMITHAN05/15/08** (for Ann Smith who went to the doctor on 5/15/08)

☞ **Advances:** Enter **ADVANCE** and the date the travel begins.

- Example: **ADVANCE05/15/08**.

☞ **Refunds:** Enter **REFUND** and the date you're processing the DP.

- Example: **REFUND05/15/08**. Include relevant detail on the description line.