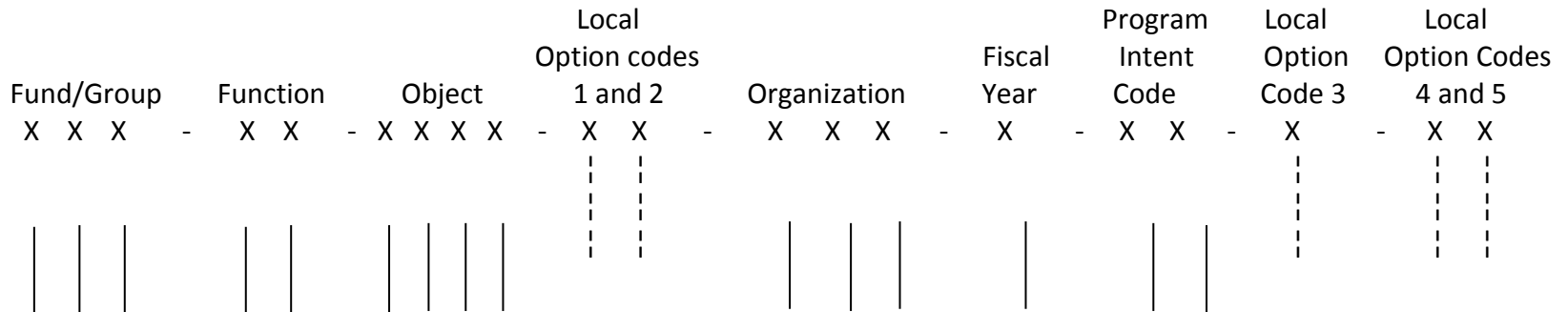


Grand Prairie Finance Department Budget Code Account Structure

The Code Structure



_____ Indicates a mandatory code for State reporting purposes

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

Fund Codes

First set of digits at the beginning of a line code (for example: 211-.....)

FUND - School district accounting systems are organized and operated on a fund basis. A fund is an accounting entity with a self-balancing set of accounts recording financial resources and liabilities

Funds Category/Description

200-289 Special Revenue (Federal Programs)

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. Each federal fund has a number assigned in the Catalog of Federal Domestic Assistance (CFDA). These numbers are reflected at the end of the definition of each fund. For those funds that are administered by the Texas Commission on Alcohol and Drug Abuse (TCADA), the appropriate TCADA code is also designated.

290-379 Special Revenue (Federally Funded Shared Services Arrangements)
This group of funds is used to account for the fiscal agent portion of a shared services arrangement that is federally funded. Each federal fund has a number assigned in the Catalog of Federal Domestic Assistance (CFDA). These numbers are reflected at the end of the definition of each fund. For those funds that are administered by the Texas Commission on Alcohol and Drug Abuse (TCADA), the appropriate TCADA code is also designated.

380-429 Special Revenue (State Funded)
This group of funds is used to account for state funded special revenue funds.

430-459 Special Revenue (State/Locally Funded Shared Services Arrangements)
This group of funds is used to account for the fiscal agent portion of a shared services arrangement that is state/locally funded.

460-499 Special Revenue (Local Programs)
This group of funds is used to account for special revenue funds from local sources.

Function Codes

Second set of digits after the fund code (for example: 211-XX-...)

FUNCTION - An activity or service aimed at accomplishing a certain purpose or end as applied to expenditures; for example: instruction, instructional administration, plant maintenance and operation.

11 Instruction

This function is used for activities that deal directly with the interaction between teachers and students. Provide direct interaction between staff and students to achieve learning and to provide staff members with the appropriate resources to achieve the appropriate student learning outcomes through either materials or development. Function 11 – Costs to include: Expenditures/expenses directly used for teachers, teacher assistants, supplies, materials, and equipment.

12 Instructional Resources/Library

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. Function 12 - Costs to include: Librarians, library aides and assistants, media resource.

13 Curriculum Development/Staff Development

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

23 School Leadership (Principals/Assist. Principals)

This function is used for expenditures/expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principal, and other assistants while they supervise all operations of the campus, evaluate staff members of the campus, and assign duties to staff members who maintain the records of the students on the campus. Function 23 - Costs to include: Principals, assistant principals, and related staff. Staff who coordinate instructional activities with those of the entire school district.

31 Guidance, Counseling and Evaluation Services

This function is used for expenditures/expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation, and occupational counseling. Function 31 - Costs to include: Counselors and related staff, including career and technology or occupational counselors and staff who research and evaluate the effectiveness of programs.

32 Social Work Services

This function is used for expenditures/expenses that are directly and exclusively used for activities such as; casework and group work services for the child, parent or both; interpreting the social needs of students for other staff members and truant/attendance officers.

33 Health Services

This function is used for expenditures/expenses that are directly and exclusively used for providing physical health services, which are not direct instruction. This includes activities that provide students with appropriate medical, dental and nursing services. Included are school physicians (including ophthalmologists), dentists, optometrists, nurses and nurses' aides that are used to maintain the health of students or provide health services for the well-being of the students.

34 Student (Pupil) Transportation

This function is used for expenditures/expenses that are incurred for transporting students to and from school. Expenditures/expenses for transportation specifically and exclusively for purposes of transporting students relating to enhanced program intents such as Career and Technology, and Services to Students with Disabilities (Special Education), etc., are to be recorded in Function 34 with the appropriate program intent codes. Function 34 - Costs to include: Services to students with disabilities (Special Education), Career and Technology.

61 Community Services/Parent Involvement

This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. 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.

Object Codes

Third set of digits after the function code (211-11-6XX-...)

<u>Code</u>	<u>Description</u>
Salary/Benefits - 6100 Range	
6112	SUBSTITUTE TEACHERS
6118	EXTRA DUTY PAY - PROFESSIONAL PERSONNEL
6119	PROFESSIONAL PERSONNEL AND STIPEN
6121	EXTRA DUTY PAY/OVERTIME - PARAPROFESSIONAL/SUPPORT PERSONNEL
6122	SUPPORT SUBSTITUTES
6129	SUPPORT PERSONNEL
6139	EMPLOYEE ALLOWANCES/TENURE
6141	SOCIAL SECURITY/MEDICARE
6142	GROUP HEALTH & LIFE INSURANCE
6143	WORKER'S COMPENSATION
6144	TRS ON-BEHALF
6145	UNEMPLOYMENT COMPENSATION
6146	TEACHER RETIREMENT/TRS CARE
Contracted/Consultant Services - 6200 Range	
6221	STAFF TUITION & FEES - HIGH.ED
6222	STUDENT TUITION - PUBLIC SCHLS
6223	STUDENT TUITION - NON-PUBLIC
6229	TUITION & TRANSFER PAYMENTS
6249	CONTRACTED MAINT. & REPAIR
6291	CONSULTING SERVICES
6299	MISC. CONTRACTED SERVICES
Supplies and Materials - 6300 Range	
6321	TEXTBOOKS
6329	READING MATERIALS/LIBRARIES
6339	TESTING MATERIALS
6397	TECHNOLOGY (UNDER \$5,000 PER UNIT COST) OR OTHER AUDITABLE ITEMS
6399	GENERAL SUPPLIES
Other Expenses - 6400 Range	
6411	TRAVEL - EMPLOYEE ONLY
6412	TRAVEL - STUDENTS.
6419	TRAVEL - NON-EMPLOYEES
6494	RECLASSIFIED TRANS. EXPENSES/FIELD TRIPS
6499	MISC.OPERATING COSTS (FEES, NON-TRAVEL)
Capital Purchases - 6600 Range	
6639	FURNITURE & EQUIPMENT (UNIT COST OF \$5,000 OR MORE)
6649	FURNITURE & EQUIPMENT POLICY REQUIRES CAPITALIZATION OF ITEMS (UNIT COST LESS THAN \$5,000)

001-699 Organization Units - Campuses

Fifth set of digits after the function code (211-11-6399-00-XXX-...)

Use the campus numbers defined in the Texas School Directory for the school district. As new campuses are opened, TEA is to be notified and a new campus number will be assigned.

001-040 High School Campuses

Use the campus numbers assigned to high school campuses for the school district in the Texas School Directory.

041-100 Junior High/Middle School Campuses

Use the campus numbers assigned to junior high/middle school campuses for the school district in the Texas School Directory.

101-698 Elementary School Campuses

Use the campus numbers assigned to elementary school campuses for the school district in the Texas School Directory.

699 Summer School Organization

Use this organization code for any summer school and intersession that is provided by the school district.

700 - 999 Organization Units - Administrative

Use this organization code series for all expenditures related to general administration (Function 41). Organization units 701 through 749 are to be used in Function 41 only. Organization unit 750 is to be used only in Functions 41 and 53 (for those data processing costs that are related to the business functions of the school district). Administrative personnel (principals, assistant principals, etc.) classified in Function 23 are to be charged to the appropriate campus number, 001-699.

Program Intent Codes

Seventh set of digits after the function code (211-11-6399-00-724-0-XX-...)

11 Basic Instruction

The costs incurred to provide the basic services for education/instruction to students in grades PK-12 prescribed by state law as well as adult basic and secondary education services. Basic is defined as the curriculum provided for those students that are not in special education. Costs to include are: regular education program for limited English proficiency students, Honors, P.E.

21 Talented and Gifted

The costs incurred to assess students for program placement and provide instructional services (which are guided by the state plan) beyond the basic educational program and that are designed to meet the needs of students in gifted and talented programs. Costs to include are: Advanced placement courses as a part of Gifted and Talented program.

23 Services to Students with Disabilities (Special Education)

The costs incurred to evaluate, place and provide educational and/or other services to students who have Individual Educational Plans (IEP) approved by Admission, Review and Dismissal (ARD) committees. These plans are based on students' disabilities and/or learning needs. Costs to include are: Students who are served in the following instructional settings: homebound, hospital class, speech therapy class, Special Education directors, coordinators or supervisors.

24 Accelerated Education (SCE, non-Title I schools)

The costs incurred to use instructional strategies in accordance with campus/district improvement plans to provide services in addition to those allocated for basic services for instruction, thereby increasing the amount and quality of instructional time for students at risk of dropping out of school. Costs to include are: supplemental costs to regular program, intensive instructional programs, class-size reduction, teacher assistants, small group instruction, parental involvement, local programs to "close the gap".

The supplemental costs incurred to provide services to students who are separated from the regular classroom to a non-disciplinary alternative education program. These costs are supplemental costs to base level education resources and must be described in the campus improvement plan. Costs to include are: non-disciplinary AEP supplemental State Compensatory Education (SEC) costs in educational and behavioral needs for supervision, counseling, parental involvement and security.

25 Bilingual Education and Special Language Programs

The costs incurred to evaluate, place and provide educational and/or other services that are intended to make the students proficient in the English language, primary language literacy, composition and academic language related to required courses. These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.

29 Disciplinary Alternative Education Program –DAEP State Compensatory Education Supplemental Costs

The supplemental costs incurred to provide services to students who are separated from the regular classroom to a disciplinary alternative education program. These costs are supplemental costs in relation to standards for base level education resource allocations and must be described in the campus improvement plan. Costs to include are: educational and behavioral needs for supervision, counseling, parental involvement and security.

30 Title I, Part A Schoolwide Activities Related to State Compensatory Education (SCE) and Other Costs on Campuses with 40% or More Educationally Disadvantaged Students (Title I schools, SCE)

The SCE costs incurred to supplement federal awards for use on Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students (including fund code 211,) in the amount of the SCE allotment used to supplement federal awards. This program intent code is also used in the Special Revenue Fund for fiscal budgets approved in notice of grant awards (NOGA) for schoolwide federal projects benefiting Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students.

99 Undistributed

All charges which are not readily distributed to program intent codes are classified here.

Program intent code 99 may be used when recording substitute teachers and on-behalf teacher retirement payments in all function codes. This code may be used for costs not clearly attributable to a specific program intent.