

2009 - 2010

Coding Chart

XXX - XX - XXXX - XX - XXX - X XX - X - XX
Fund Function Object Subobject Organization Fiscal Year Program Intent PIC Category Program

Revised 2/3/10

Fund Code

XXX-XX-XXXX-XX-XXX-X-XX-X-XX-

General Funds - 100's

199 General Operating

Federal Funds - 200'S

211 Title I
215 Title I N&D
240 Food Service
237 Title IV, A
255 Title II
262 Title II, D
266 ARRA, Title XIV-Salary
279 AARA Title II, Pt D, AARA-Technology
285 AARA Title I
286 AARA Title I, AARA N&D, Local

State - 300'S & 400'S

397 Advanced Placement Incentive
404 Student Success Initiative
410 State Textbook
411 Technology Fund
414 Texas Reading/Math Initiative
461 Campus Activity Fund - High School
462 Campus Activity Fund - Middle School
463 Campus Activity Fund - Intermediate School
464 Campus Activity Fund - Elemenatary School

Other

599 Debt Service

Capital / Bond Projects

699 Brick Fund

Internal Service Funds

828 District UIL Funds
829 Scholarship
865 Student Activity Funds - High School
866 Student Activity Funds - Middle School

Gen Fixed Assets / LT Debt

901 General Fixed Assets
902 General Long Term Debt

Fund

Function Code

XXX-XX-XXXX-XX-XXX-X-XX-X-XX

- 11- Instructional (Classroom)
- 12- Library/Instructional Resources and Media Services
- 13- Staff Development/Curriculum Development
- 21- Instructional Administration
- 23- School Leadership (Principals and Office Staff including PEIMS)
- 31- Counseling/Guidance
- 33- Health Services (Nurses)
- 34- Pupil Transportation-(To and From School ONLY)
- 35- Child Nutrition/Food Service
- 36- ExtraCurricular
- 41- General Administration
- 51- Facilities Maintenance and Operations
- 52- Security & Monitoring Services
- 53- Data Processing Services
- 61- Community Services
- 71- Debt Services
- 81- Facilities Acquisition & Construction
- 93- Payments to Fiscal Agent/Members
- 95- Payment/Juvenile Justice Alternative Ed Program
- 99- Payments to County Appraisal Districts

Note: Explanation of Function Codes are listed on the last page.

Function

Object Code

XXX-XX-**XXXX**-XX-XXX-X-XX-X-XX

1100-Cash & Cash Equivalents

1102- Interest and Sinking (Fund 500 only)
1103- Capital Projects (Fund 699 only)
1106- Activity Funds
1110- Operating
1111- Payroll
1112- Food Service
1120- Investments
31- Texpool
32- Lone Star/First Public
33- Texas Term
35- Texas Class
36- RBEC Worker's Comp Escrow
37- Worker's Comp - West
38- RBEC Worker's Comp

2100-Current Payables

2110- Accounts Payable
2151- Payroll Income Taxes
2152- Payroll FICA/Medicare
2153- Payroll Group Health
2155- Payroll Teacher Retirement
2156- Payroll Deduction
2157- Misc Payroll Deduction
2160- Accrued Wages Payable
2171- Due to General
2172- Due to Special Revenue
2181- Due to State
2182- Due to Federal Funds
2183- Due to Other Governments
2190- Due to Students

3000-Fund Balance & Net Assets

3510- Designated Fund Bal-Construction/Equipment
3600- Unreserved Fund Balance
3700- Budgetary Fund Balance

7000/8000-Other Resources and Uses

7915- Operating Transfers In
8911- Operating Transfers Out

1200-Receivables

1210- Property Taxes Current
1220- Property Taxes Delinquent
1230- Allowance for Uncollectible Taxes-Credit
1240- Due from Other Governments
1241- Due From State
1242- Due from Federal Government
1243- Due from Other Governments
1261- Due from General
1262- Due from Special Revenue
1299- Due From Others (Bank, Rio, Fingerprinting, etc)
1310- Inventory
1410- Deferred Expenses
1499- Other Current Assets

5000-Revenues

5700-Local Revenues
5711- Taxes, Current Year Levy
5719- Penalties, Interest and Other Revenues
5739- Tuition and Fees
5742- Earnings from Temporary Investments
5743- Rent
5744- Donations
5745- Insurance Recovery
5749- Other Revenues / Misc
5751- Food Service
5752- Athletic Activities
5753- Extracurricular-Non Athletics
5800-State Revenues
5811- Per Capita Apportionment
5812- Foundation School Program
5829- Other State Funds-Technology/Facilities
5831- TRS/TRS Care/On-Behalf
5900-Federal Revenues
5921- School Breakfast
5922- School Lunch
5923- Commodities
5929- Other Federal
5931- SHARS
5932- MAC

Object - Business Office

Object Code

XXX-XX-XXXX-XX-XXX-X-XX-X-XX

6100-Payroll Cost

6112- Substitutes
6119- Exempt Position Salary / Prof
6121- FLSA Overtime
6122- Secretary/Aides Substitutes
6127- Temporary / Part Time Labor
6129- Non Exempt Position Salary / Para
6141- Social Security
6142- Health/Life/Dental
6143- Worker's Compensation
6144- TRS Care On Behalf Payments
6145- Unemployment Compensation
6146- Teacher Retirement

6300-Supplies & Materials

6311- Vehicle Fuel
6319- Maintenance Supplies
6321- Textbooks
6329- Reading Materials
6339- Testing Materials
6341- Food (Fund 240)
6342- Non-Food Supplies (Fund 240)
6343- Food Items(Vending,School
Store,Concessions
6344- Commodities (Fund 240)
6349- Miscellaneous Food
6399- General Supplies

6500-Debt Services

6511- Bond Principal
6512- Capital Lease Principal
6513- Long Term Debt Principal
6519- Debt Principal
6521- Interest on Bonds
6523- Interest on Debt
6524- Amortization of Bond/Other Debt
6529- Other Interest
6599- Other Debt Fees

6200-Prof & Contracted Services

6211- Legal Services
6212- Audit Services
6213- Tax Appraisal&Collection(Func 99)(Func 41/Collect)
6214- Lobbying
6219- Prof.(Licensed/Register by State)
6221- Staff Tuition Higher Education
6223- Student Tuition (JAEP/Function 95)
6227- Distance Learning
6239- Education Service Center
6244- Chemicals
6245- Cleaning / Linen
6249- Contracted Maintenance & Repair/Software Upgrade
6255- Water
6256- Telephone
6257- Electricity
6258- Gas
6266- Postage
6269- Rental & Operating Leases
6291- Consult Serv (Improve Performance)
6299- Misc. Contracted Services

6400-Other Operating Costs

6411- Employee Travel(Including Registrations)
6412- Student Travel(Meals, Lodging, Trans.)
6419- Travel and Subsistence-Non Employee
6429- Bonding & Insurance Cost
6439- Election Costs
6449- Depreciation Cost
6492- Fiscal Agent No Registration Fees)
6495- Dues(Membership Professional Organizations
6499- Miscellaneous-Food, Awards, Newspaper Ads,
Food for School Related Events, Fees-Not with
Travel

6600-Capital Outlay

6629 Building, Constr., Improvements
6631 Vehicles over \$5,000
6639 Furn/Equip/Software over per unit \$5,000
6641 Vehicles under \$5,000

Object

Sub Object - Admin Code

XXX-XX-XXXX-XX-XXX-X-XX-X-XX

10- Superintendent

20- High School

21- Middle School

22- Intermediate School

23- Elementary School

24- Brookhaven Youth Ranch

40- Maintenance

41- Food Service

42- Transportation

50- Asst Supt / C&I

51- Technology

60- Athletics

61- Fine Arts

70- Business Services

Sub Object - Admin

Sub Object - Banking

XXX-XX-XXXX-XX-XXX-X-XX-X-XX

- 31- Texpool
- 32- Lone Star
- 33- Texas Term
- 31- Texpool
- 32- Lone Star/First Public
- 33- Texas Term
- 35- Texas Class
- 36- RBEC Worker's Comp Escrow
- 37- Worker's Comp - West
- 38- RBEC Worker's Comp

Activity Fund Sub Objects

- 80- High School
- 81- Middle School
- 82- Intermediate School
- 83- Elementary School

Sub Object - Banking

Organization Code

XXX-XX-XXXX-XX-XXX-X-XX-X-XX

001-	High School
042-	Middle School
101-	Intermediate
102-	Elementary
198-	Brookhaven
699-	Summer School
701-	Superintendent
702-	Board of Trustees
750-	Business Office
800-	Asst Supt / C&I
999-	Undistributed

<u>CAPITAL OUTLAY</u>	<u>CONTROLLED ITEMS**</u>	<u>SUPPLIES</u>	<u>FURNITURE/BAND INSTR</u>
UNIT COST of \$5,000+	UNIT COST \$1,000-\$4,999	UNIT COST <\$1,000	UNIT COST <\$1,000
Vehicles=6631	Maintenance=6319	Maintenance=6319	Object Code=6399
Software=6696	Other=6399	Other=6399	
Other=6639	Subobject=13		
\$50,000			

Items REGARDLESS OF UNIT COST**

Band Instruments	Monitors
CPUs/Computers/Laptops	Palm Pilots/PDSs/Blackberrys, etc
Data & Video Equipment	Printers-Laser
Digital Camcorder	
Digital Cameras	

Fiscal Year Code

XXX-XX-XXXX-XX-XXX-X-XX-XX

2010	2011 Fiscal/Project Year	1
2011	2012 Fiscal/Project Year	2
2012	2013 Fiscal/Project Year	3
2013	2014 Fiscal/Project Year	4
2014	2015 Fiscal/Project Year	5
2015	2016 Fiscal/Project Year	6

Organazation / Fiscal Year

Program Intent Code

XXX-XX-XXXX-XX-XXX-X-**XX**-X-XX

11	Instructional(all codes with Function 11 and Funds 163,199,211,215,244,255,404,411,428)
21	Gifted and Talented(all codes in Funds 163,199)
22	Career & Technolog all codes in Funds 163,199,244)
23	Special Education(all codes in Funds 163,199,
24	Compensatory Education-At Risk(all codes in Funds 163,199,211,215,255,404,
25	Bilingual/ESL(all codes in Funds 199)
26	Non Disciplinary Alternative Education Program-AEP
28	Disciplinary Alternative Eduation-Basic Services
29	Disciplinary Alternative Education Comp Ed Supplemental Cost
30	Title I Related to State Comp Ed-School Wide Program(40% or more Educationally Disadvantaged
31	High School Allotment Funds
91	Athletics and Related(includes Cheerleaders and Dance Team--Does not include Band and Twirlers)
99	Undistributed(Includes Band, UIL Academics, Twirlers, Student Organizations

Program Intent

Category Program Code

XXX-XX-XXXX-XX-XXX-X-XX-X-XX

100 Campus Alloc / Activity Funds

101 Regular Ed
102 Library
103 Counselor
104 Math
105 Science
106 Soc Studies
107 English
108 Music
109 Reading
110 PE
111 Computer

140 Executive Fund
141 Annual
143 Builder's Club
144 Career Club
146 Class of 2010
147 Class of 2011
148 Class of 2012
149 Class of 2013
155 Debate
156 Drama Club
157 FBLA
158 FCA
159 FCCLA
160 FFA
162 History Club
163 Jr. Historian
164 Key Club
165 Library Club
167 Life Skills
186 Marque Fund
168 National Honor Society
169 National Honor Society, Junior
170 Newspaper Club
187 Science Club
176 Shattered Dreams
177 Spanish Club
179 Speech Club
178 Student Council
183 Technology Club
184 Theatre Club
185 UIL

200 Restricted Allocations

202 Gifted & Talented
203 Special Ed
204 State Comp Ed / Title I
205 BIL
206 High School Allotment
260 Career & Technology
261 Homemaking
263 Vocational Ag
264 Vocational Technology
265 Vocational DE
268 Health
273 Vocational Business

300 Departments / Major Costs

301 Contingency
302 Current Taxes
303 Delinquent Taxes
304 Personal Property Taxes
305 Delinquent Pers Property Tax
306 TAC
310 PEIMS
340 Insurance Supplemental
342 Stimulus

350 General Maintenance
351 Grounds
352 Transportation
353 Technology Plan
360 St. Mary's
361 Saturday School
362 Distance Learning
365 Pre-School
370 Dyslexia
375 After School
380 Extra - Curricular Substitute
381 Special Duty - Brookhaven
382 Lead Teacher - Brookhaven
390 Catering
391 Cleaning / Linen
392 Chemicals

500 Athletics / Fine Arts

539 Athletic Administration
540 Football
541 Boy's Basketball
547 Boy's Baseball
543 Powerlifting
544 Boy's Track
545 Boy's Cross Country
546 Boy's Golf
551 Girl's Basketball
552 Girl's Softball
553 Girl's Powerlifting
554 Girl's Volleyball
555 Girl's Track
556 Girl's Cross Country
557 Girl's Tennis
558 Girl's Golf
561 Summer Conditioning
574 Cheerleaders
576 JV Cheerleaders
577 Twirlers
590 Dazzlers
591 Band
595 Art Club
596 Choir

600 Scholarships

601 Tim Russell
602 Willie Motis
603 Lance Willenborg

Category Program

S FOR WEST INDEPENDENT SCHOOL DISTRICT

You will still need a pre-approved purchase order for all purchases.

The following purchasing methods are approved:

1. \$0-4,999
 - (A) Approved vendor
 - (B) At least 3 quotes
 - (C) Sole Source
 - (D) With Prior Approval for vendor
 - (E) Prepared food less than \$500.00 only needs a **PRE-APPROVED Purchase Order.**
2. \$5000-9,999
 - (A) Approved vendor
 - (C) Sole Source
 - (D) Written quotes (at least 3)
3. \$10,000-\$24,999
 - (E) Sealed quotes to be opened at a set date
4. \$25,000 and over
 - (F) Sealed bids or proposals.

When we have an approved vendor for an item, the purchase should be made from them. vendors approved in that area. The amounts a in the aggregate. For example, the District purchases more than \$25,000 of supplies so it would need to be under (A) or (F

- (A) Approved vendors are listed under our General Merchandise Bids, TCPN, TXMAS, BuyBoard and DIR. We can no longer use
- (B) The quotes can be from internet vendors, catalog information, telephone calls or flyers.
- (C) Sole Source vendors need to supply the District with a letter stating that they are the sole source of the item needed. You now i
- (D) The quotes must be written. They can be faxed, emailed, mailed or hand delivered. Telephone quotes will not be accepted. TI
- (E) Sealed quotes are to be opened at a set date all at one time. They are not to be discussed with any vendors until that date excep
- (F) Sealed bids or proposals are required. Exact specifications must be written up to be given to each proposer/bidder. The bid/pr

You will want to use the best method that is available for your dollar amount that would result in the best value for the District. This dc You will need to consider the following criteria when using any method. They are listed in no particular order.

- Purchase price
- Reputation of the vendor
- Quality of the vendor's goods or services
- Extent that the goods and services meet the District's needs
- Vendor's past relationship with the District
- Total long term cost to the District to acquire the vendor's goods and services
- Any other relevant factor specifically listed in the specifications, bids or proposals

YOU CAN ALWAYS USE A METHOD THAT IS MORE RESTRICTIVE IF YOU THINK IT WILL RESULT IN A BETTER VALU For example, if you have a project that you estimate will cost \$8,000, you might want to use the sealed bids/proposals if you think that c

If you have any questions about the new purchasing methods, please give Peggy Kissinger a call at 254-826-3308 or email her at pkissi

PURCHASING PROCEDURES

bove are considered).

e “catalog” bids. These were used mainly for technology

need to make a diligent effort to insure that there are no other vendors that sell the item or sell very similar items. You need to attach the :
his allows everyone to be very sure what is included in the quotes.

it to give requirements. You may contact the vendors that you think would quote on the item and have them submit their details in a SEA
oposal must be advertised in the newspaper for a minimum of two weeks. There is then a minimum two week wait until the bids/proposa

oes not always mean the lowest price.

UE FOR THE DISTRICT

competition would give you a better price

nger@west-isd.net

Sole Source letter to your request along with an explanation of what you did to insure they were indeed Sole Source.

LED envelope. You need to make sure each vendor has the same information so it is suggested that you write down the specifications that can be opened. They must be opened at a public opening that was listed in the newspaper advertisement. The recommended results will

at you require. There is no set waiting period for the opening of the sealed proposals. They will be presented at the next board meeting for approval.