

# WEST ISD

# CODING CHART

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

**Revised January 18, 2019**



## **FUND CODE**

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

### **General Funds - 100s**

- 196 UIL District Chair
- 197 Donations
- 198 Construction - FEMA / Ins
- 199 General Operating

### **Federal Funds - 200s**

- 211 Title I, Part A
- 215 Title I, Part D
- 224 IDEA B, Formula
- 225 IDEA B, Preschool
- 240 Food Service
- 244 Carl Perkins - Title I, Part C
- 255 Title II, Part A
- 289 Title IV, Part A, Subpart 1

### **State - 300s & 400s**

- 404 SSI
- 410 Instructional Materials Allotment
- 429 Pre-K Grant
- 461 Campus Activity Fund - High School
- 462 Campus Activity Fund - Middle School
- 464 Campus Activity Fund - Elementary School
- 465 Campus Activity Fund - Brookhaven

### **Other**

- 599 Debt Services

### **Capital / Bond Projects**

- 699 Capital Improvements

### **Internal Service Funds**

- 829 Scholarship
- 865 Student Activity Funds

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
32	Social Services
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

Function

## OBJECT CODE

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

### 1100 - Cash & Cash Equivalents

1102	PW - Interest & Sinking (Fund 599 only)
1106	PW - Activity Funds
1107	PW - Construction
1110	PW - Operating
1111	PW - Payroll
1110-00-910	BBVA - Operating
1111-00-910	BBVA - Payroll
1109-00-910	BBVA - Accts Payable Clearing
1102-00-910	BBVA - Interest & Sinking (Fund 599 only)
1106-46/56	BBVA - Activity Funds
1107-00-910	BBVA - Construction
1120-00-910	BBVA - Construction Certificate of Deposit
1121-00-910	BBVA - Money Market
1120-35-600	BBVA - Certificate of Deposit
1120-37-700	TexPool - Worker's Comp - West
1121-33-900	LOGIC - Athletic Bond (Fund 699 only)
1121-34-900	LOGIC - Interest & Sinking (599 only)
1121-35-900	LOGIC - Construction
1121-39-900	LOGIC - Operating
1121-40-900	LOGIC - Construction Match
1121-41-900	LOGIC - Bridge
1121-42-900	LOGIC - Checking II
1121-43-900	LOGIC - WES Safe Room
1121-44-900	LOGIC - Maintenance Facility
1121-45-900	LOGIC - WISD Extracurricular

### 1200 - Receivables

1210	Property Taxes Current
1220	Property Taxes Delinquent
1230	Allowance for Uncollectible Taxes-Credit
1241	Due From State
1242	Due from Federal Government
1243	Due from Other Governments
1261	Due from General
1262	Due from Special Revenue
1299	NSF Check Receivable

### 1300 - Inventory

1310	Inventory
70	Postage
71	Maintenance (Including Water & Paper)
73	Transportation
74	Custodial
75	Concession
00	Food Service

### 1400 - Other

1410	Deferred Expenses
1499	Other Current Assets

### 2100 - Current Payables

2110	Accounts Payable
2111	Manual A/P EOY Accrual
2114	Concessions Payable
2118	Copiers Payable
2150	Wages Payable
2151	Federal Income Taxes Withholding
2152	FICA/Medicare
2153	Group Health
2155	Teacher Retirement
2156	Payroll Deduction
2157	Workers Comp Liability
2158	Unemployment Liability
2159	Misc. Payable
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

Object - Asset / Acct Rec / Liabilities

## **OBJECT CODE**

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

### **5700 - Local Review**

5711	Taxes, Current Year Levy
5712	Taxes, Prior Year Levy
5719	Penalties, Interest and Other Tax Revenues
5722	Coop
5739	Tuition and Fees
5742	Bank & Investment Interest
5743	Rent
5744	Donations
5745	Insurance Recovery
5749	Other Revenues/Misc.
5751	Food Service
5752	Athletic Activities-Extracurricular-Non Athletics
5754	Transportation

### **5800 - State Revenues**

5811	Per Capital Apportionment
5812	Foundation School Program
5820	PreK Funding
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
5949	E-Rate

### **3000 - Fund Balance & Net Assets**

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

### **7000/8000 - Other Resources and Uses**

7912	Sale of Property
7915	Operating Transfers In
7919	FEMA Revenue & Ins Recovery
8911	Operating Transfers Out
8913	FEMA/Ins Expenditures

### **FEMA & Insurance Proceed Accts**

198 E 00 8913 xx 000 0 00 018

SO = Line number of FEMA PW

Cat Prog = FEMA PW Number

8913	FEMA Reimbursable
8914	Insurance Contents
8915	Insurance Auto/Fleet
8916	Network Restore
8917	Building Repair
8918	Ag Building
8919	Theater

### **PW's**

001	Football Field
008	WHS
010	WIS
011	Mtce Shop
012	Practice Gym
013	Business Office
017	DAEP
018/032	Cat B/Temp Campus
019	Middle School Cafeteria
020	Annex
021	Main Gym
022	Admin Bldg
404	Safe Room

Object - Revenues / Fund Balances / Other Sources

## **OBJECT CODE**

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

### **6100 - Payroll Cost**

6112 Substitutes  
6119 Exempt Position Salary / Prof  
6121 Overtime  
6127 Temporary / Part Time Labor  
6129 Salary - Paraprofessional  
6138 Life Insurance  
6139 Employee Allowance  
6141 Social Security & Medicare  
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  
6316 Veh Repair & Mtce  
6319 Mtce / Cust / Ground Supplies  
6321 Textbooks (Text, Libr Books & Per)  
6328 Supplies - Reading Materials  
6329 Reading Materials  
6339 Testing Materials  
6341 Food (Fund 240)  
6342 Non-Food Supplies (Fund 240)  
6344 Commodities (Fund 240)  
6345 Inventory Spoilage / Loss  
6396 Technology Supplies  
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  
6522 Capital Lease Interest  
6523 Interest on Debt  
6529 Other Interest  
6599 Other Debt Fees, Issuance Costs

### **6200 - Prof & Contracted Services**

6211 Legal Services  
6212 Audit Services  
6213 Tax Appraisal & Collection (Func 99 Tax, Func 41 Collect)  
6214 Lobbying  
6219 Professional Svcs (Architect, Engineer, Surveyor)  
6223 Student Tuition (JAEP / Func 95)  
6239 Region XII Education Svc Center (contract, staff dev)  
6244 Chemicals  
6245 Cleaning / Linen  
6249 Contracted Svcs for Mtce & Repair  
6255 Water  
6256 Telephone / Long Distance / PRI / Internet  
6257 Electricity  
6258 Natural Gas  
6269 Rental & Operating Leases (copier, etc)  
6291 Consult Svcs (Improve Performance; T&L Related)  
6294 Technology Apps  
6295 Software  
6299 Misc. Contracted Services

### **6400 - Other Operating Costs**

6401 District Employee Travel (WISD Transportation)  
6402 District Student Travel (WISD Transportation)  
6411 Employee Travel (Meals, Lodging, Registr Fees)  
6412 Student Travel (Meals, Lodging, Entry fees)  
6427 Claim Expense  
6316 Vehicle Repair  
6419 Non Employee Travel (board members, sponsors)  
6429 Bonding & Insurance Cost  
6439 Election Costs  
6491 Public Notices  
6492 Fiscal Agent  
6495 Dues (Membership Professional Organizations)  
6496 Facility Usage  
6499 Other/Misc (advertising, bid notices, fees, food, graduation expenses & awards)

### **6600 - Capital Outlay**

6619 Land Purchase and Improvements  
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 Principal - High School
- 21 Principal - Middle School
- 23 Principal - Elementary School
- 24 Principal - Brookhaven Youth Ranch
- 25 Coordinator - DAEP
- 26 Coordinator - CATE
  
- 31 Coordinator - Nursing
  
- 50 Executive Director - Teaching & Learning
- 51 Director - Special Education
- 52 Bilingual / ESL
- 53 Gifted & Talented
- 54 Counselors
  
- 60 Director - Athletics
- 61 Director - Fine Arts
  
- 70 Asst Superintendent - Finance & Operations / CFO
- 71 Supervisor - Maintenance & Grounds
- 72 Supervisor - Food Service
- 73 Supervisor - Transportation
- 74 Supervisor - Custodial
- 75 Supervisor - Concessions
- 76 Technology
- 77 Coordinator - HR / Recruiting
- 78 Coordinator - PEIMS
  
- 90 ECCT / COOP

**Sub Object – Admin**

## **Organization Code**

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

001	High School
005	DAEP
042	Middle School
102	Elementary
198	Brookhaven
699	Summer School
701	Superintendent
702	Board of Trustees
720	Executive Director - Teaching & Learning
750	Assistant Superintendent, Finance & Operations
751	COOP
850	Maintenance
851	Custodial
852	Grounds
860	Transportation
870	Technology
928	Athletic Facilities
999	Undistributed

Organization



## **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 & Talented (all codes in Funds 163, 199)
- 22 Career & Technology (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 Education - Base 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
- 32 Pre K Expenditures
- 33 SPED Pre-K
- 91 Athletics and Related (includes Cheerleaders & Dazzlers - does not include Band & Twirlers)
- 95 JJAEP (Juvenile Justice Alternative Ed Program)
- 99 Undistributed (includes Band, UIL Academics, 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  
104 Math  
105 Science  
106 Soc Studies  
107 English  
108 Music  
109 Reading  
110 PE  
111 Computer  
112 Theatre  
113 Art  
120 Dyslexion  
140 4-H Club  
141 Annual  
142 Class of 2022  
143 Builder's Club  
144 Career Club  
145 Class of 2021  
146 Class of 2020  
150 Class of 2014  
151 Class of 2015  
152 Class of 2016  
153 Class of 2017  
154 Counselors  
155 Debate Club  
156 Drama club  
157 FBLA  
158 FCA  
159 FCCLA  
160 FFA  
161 PBIS (Positive Based Support)  
162 History Club  
163 Jr Historians  
164 Key Club  
165 Library Club  
166 Vex Robotics  
167 Destination Imagination  
168 National Honor Society  
169 Junior National Honor Society  
170 Newspaper Club  
176 Shattered Dreams  
177 Spanish Club  
178 Student Council  
179 Speech Club  
183 TSA  
184 Theatre  
185 UIL  
186 Marquee Fund  
187 MS Science Club  
189 HS Science Club  
190 Tech Apps  
191 8th Grade Club  
192 Class of 2018  
193 Class of 2019  
198 Improvement Required (IR)  
199 Hurricane Harvey

### 200 Restricted Allocations

202 Gifted & Talented  
203 Special Ed  
204 State Comp Ed/Title I  
205 BIL  
206 High School Allotment  
220 UIL  
260 Brookhaven CATE  
261 Culinary Arts  
262 STEM  
263 Vocational Ag  
264 Vocational Technology  
265 Personal Finance  
268 Health  
273 Vocational Business  
280 General Restricted  
281 Furniture  
282 Textbooks  
283 Copiers  
284 Substitutes  
290 Library Books  
291 Periodicals  
292 Software

### 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  
311 Bus Rental / Lease  
320 Recruiting  
334 Cell Phone Allowance  
340 Insurance Supplemental  
342 Stimulus  
343 Travel Allowance  
349 ECCT Reimbursement  
350 Maintenance  
351 Grounds  
352 Vehicle Repair & Maint  
353 Technology Plan  
354 Custodial  
355 Security  
356 Projects  
357 Facilities  
359 Crossing Guard  
360 St. Mary's  
361 Saturday School  
362 Distance Learning  
363 ES Sunshine Committee  
364 VIPS (Volunteers in Public Sch)  
365 Pre-School  
366 Special Olympics  
367 HS Jeans Funds  
368 Respite Care  
369 Flag Club

### 300 Department / Major Costs

370 Pre-School  
375 After School  
380 Extracurricular Sub  
381 Special Duty - Brookhaven  
382 Lead Teacher - Brookhaven  
383 Tutoring  
389 Ala Carte  
390 Catering  
391 Cleaning / Linen  
392 Chemicals  
393 Uniforms  
394 Campus Tech  
395 Copy Paper  
396 Election Workers  
397 Maintenance Uniforms  
399 District UIL

### 500 Athletics / Fine Arts

539 Athletic Administration  
540 Football  
541 Boys Basketball  
543 Boys Powerlifting  
544 Boys Track  
545 Boys Cross Country  
546 Boys Golf  
547 Baseball  
551 Girls Basketball  
552 Softball  
553 Girls Powerlifting  
554 Volleyball  
555 Girls Track  
556 Girls Cross Country  
557 Tennis  
558 Girls Golf  
561 Summer Conditioning  
565 Trainer  
574 Cheerleaders  
576 JV Cheerleaders  
577 Twirlers  
589 Fine Arts Administration  
590 Dazzlers  
591 Band  
592 Winter Guard  
593 Winter Drumline  
594 Jazz Ensemble  
595 Art Club  
596 Choir  
597 Color Guard  
599 Music Appreciation

### 600 Scholarships

601 Tim Russell  
602 Willie Motis  
603 Lance Willenborg  
604 Spirit of Giving  
605 STEM Scholarship

## Category Program