

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

paid to a person who is considered by the school district to be a professional staff member. Substitute teachers and/or other professional personnel are also classified in these account codes.

### **6111 Reserved for Future State Definition**

This code is reserved for future state designation and is not to be used by the school district.

### **℞ 6112 Salaries or Wages for Substitute Teachers and Other Professionals**

This code is used to classify the gross salary and wage expenditures/expenses for substitute teachers and will primarily be used with Function 11 (Instruction). Do not use Function 13 for Substitute Teachers.

Other professionals should be coded to the function code used in their payroll record.

### **6113-6115 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

### **6116-6118 Salaries or Wages for Teachers and Other Professional Personnel - Locally Defined (Convert to Object Code 6119 for PEIMS)**

These codes are used, at the option of the school district, to classify salaries or wages not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to Object Code 6119.

### **℞ 6119 Salaries or Wages - Teachers and Other Professional Personnel**

This code is used to classify the gross salary and wage expenditures/expenses for **teachers and other professional exempt**

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personnel as defined by the Fair Labor Standards Act. This includes:

- Gross salary and wage expenditures/expenses
- Wages paid to employees for performing duties beyond the normal working day
- Amounts above the school district's standard pay for additional certification requirements, such as a Bilingual teacher
- Amounts for additional responsibilities such as coaching, UIL sponsorship, yearbook sponsorship, band directing, tutoring and department heads

Any local option codes that are used at the local option are to be converted to account 6119 for [PEIMS](#) reporting.

## 6120 Support Personnel

This code is used to classify the gross salary and wage expenditures/expenses for support personnel.

### ℞ 6121 Extra Duty Pay/Overtime - Support Personnel

This code is used to classify wages paid to support personnel for performing duties beyond the normal working day or for amounts above the school district's standard pay for additional qualifications.

### ℞ 6122 Salaries or Wages for Substitute Support Personnel (effective fiscal year 2008-09; September 1 or July 1 depending on fiscal year end)

This code is used to classify the gross salary and wage expenditures/expenses for substitute support personnel and should be used with the function code being used for payroll record purposes.

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### **6123-6124 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

### **6125-6128 Salaries or Wages for Support Personnel - Locally Defined (Convert to Object Code 6129 for PEIMS)**

These codes are used, at the option of the school district, to classify salaries or wages not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to Object Code 6129.

#### **℞ 6129**

#### **Salaries or Wages for Support Personnel**

This code is used to classify salaries or wages for support personnel such as paraprofessional and support staff defined as non-exempt by the Fair Labor Standards Act. Any local option codes that are used at the local option are to be converted to account 6129 for [PEIMS](#) reporting.

#### **6130**

#### **Employee Allowances**

Employee allowances are amounts paid to employees for which the employee is not required to render a detailed accounting.

#### **℞ 6131**

#### **Contract Buyouts**

This code is used to identify expenditures/expenses for employee contract buyouts. Such expenditures may include direct payments made by a school district as severance and any other benefits extended as part of a contract buyout agreement. Such costs should be recorded in the function(s) in which the individual was classified. These payments are subject to federal withholding, social security (if applicable) and Medicare (if applicable). These payments are *not* subject to TRS.

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taxes. This account is also to be used by the school district to record its pro rata share of the administrative cost of the Consolidated Taxing District. Delinquent tax collection fees that are charged as “costs” to the taxpayer and paid to an attorney are to be treated as a liability in account 2110, Accounts Payable, not as an expenditure. This code is only to be used in the General Fund.

Payments made to another governmental entity (for appraisal costs only) should be coded to function code 99 (Other Intergovernmental Charges); otherwise, function code 41 (General Administration) should be used.

### ℞ 6214

**Lobbying** (Effective fiscal year 2008/09; September 1 or July 1 depending on fiscal year end)

This code is used to classify fees, associated travel and other related costs for lobbying services. Refer to the [Texas Ethics Commission](#) for guidelines regarding what is lobbying.

### 6215

**Reserved for Future State Definition**

This code is reserved for future state designation and is not to be used by the school district.

### 6216-6218 Professional Services - Locally Defined (Convert to Object Code 6219 for PEIMS)

These codes are used, at the option of the school district, to classify professional fees and related costs not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to Object Code 6219.

### ℞ 6219

**Professional Services**

This code is used to classify expenditures/expenses for professional services rendered by personnel who are not on the payroll of the school district. [Government Code 2254.002](#) defines professional services to be the following:

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Architecture

Optometry

Landscape architecture

Professional engineering

Land surveying

Real estate appraising

Medicine

Professional nursing

Accounting (audit services belong in object code 6212)

These professionals are required to be licensed or registered with the state. Professional services are delivered by an independent contractor (individual, entity or firm) that offers its services to the public. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the school district. This includes all related expenditures/expenses covered by a professional services contract, if the contracted service is not detailed in object codes 6211 through 6214.

## 6220

### Tuition and Transfer Payments

Tuition payments are made when the school district pays for tuition to institutions of higher education on behalf of a staff member or a student. Transfer payments are made when the school district pays for students to attend another school district, either private or public.

#### ℞ 6221

#### Staff Tuition and Related Fees - Higher Education

This code is used to classify expenditures/expenses for services rendered by institutions of higher learning for the benefit of school district personnel. Expenditures/expenses classified in this account are excluded from the calculation of indirect cost rates.

#### ℞ 6222

#### Student Tuition - Public Schools

This code is used to classify expenditures/expenses for tuition if a school district is under contract with public schools to provide instructional services to students. This includes payments made to school districts under Section 29,201, TEC, Public Education

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These expenditure object codes are used to classify expenditures/expenses for miscellaneous contracted services not included above.

### **℞ 6291**

#### **Consulting Services (Effective fiscal year 2008/09; September 1 or July 1 depending on fiscal year end)**

This code is used to classify expenditures/expenses 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.

Professional services are coded to 6219.

Education Service Center services are coded to 6239.

Normal contracted maintenance and repair of items is coded to 6249.

Other miscellaneous services would be coded to 6299.

#### **6292-6293 Reserved for Future State Definition**

These codes are reserved for future state designation and are not to be used by the school district.

#### **6294-6298 Miscellaneous Contracted Services - Locally Defined (Convert to Object Code 6299 for PEIMS)**

These codes are used, at the option of the school district, to classify contracted services not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to Object Code 6299.

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**6400 OTHER OPERATING COSTS**

This major classification is used to classify expenditures/expenses for items other than Payroll Costs, Professional and Contracted Services, Supplies and Materials, Debt Service and Capital Outlay that are necessary for the operation of the school district.

**6410 Travel, Subsistence and Stipends**

These expenditure object codes are to be used to classify travel, subsistence and stipends to both employees and non-employees.

**℞ 6411 Travel and Subsistence - Employee Only**

This code is used to classify the cost of transportation, meals, room, and other expenses associated with traveling on official school business. Travel expenses must conform to IRS and OMB Circular A-87 regulations. Any travel reimbursed from state funds and federal funds that are received from the Texas Education Agency must comply with the general appropriations act.

The cost of employee travel also includes any registration fees associated with attending conferences, including seminars, inservice training, etc. Membership dues are classified in account 6495, Dues.

**℞ 6412 Travel and Subsistence - Students**

This code is used to classify the cost of transportation (rental of vans, buses and other vehicles), meals, participation fees, room, and other expenses associated with students traveling for school sponsored events. (Do not use function 34)

**℞ 6413 Stipends - Non-Employees**

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## **6491 Reserved for Future State Definition**

This code is reserved for future state designation and is not to be used by the school district.

## **℞ 6492 Payments to Fiscal Agents of Shared Services Arrangements**

This code is used to classify expenditures/expenses for amounts paid to a fiscal agent of a shared services arrangement in which the school district is a participant. The expenditure is to be classified in Function 93, Payments to Fiscal Agent/Member Districts of Shared Services Arrangements.

## **℞ 6493 Payments to Member Districts of Shared Services Arrangements**

This code is used to classify expenditures/expenses for amounts paid to a member district of a shared services arrangement in which the school district is a participant. The expenditure is to be classified in Function 93, Payments to Fiscal Agent/Member Districts of Shared Services Arrangements.

## **℞ 6494 Reclassified Transportation Expenditures/Expenses**

This code can be used as an option to identify expenditures/expenses for transportation costs other than those incurred for the purpose of transporting students to and from school. Expenses from various expenditure object codes for salaries, fuel, etc., in Function 34 (Student Transportation) should be reclassified to this expenditure object code with the appropriate function assigned. Examples of such costs include those associated with field trips (Function 11) and cocurricular/extracurricular activities (Function 36). Identification of the costs of transporting students for any purpose other than to and from school is required under Section 34.010, TEC.

## **℞ 6495 Dues (Effective fiscal year 2008/09; September 1 or July 1 depending on fiscal year end)**

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This code is used to identify expenditures/expenses for dues paid to clubs, committees, or other organizations. Examples of organizations are TASA, TASP, TASB, 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. Dues paid on behalf of an employee should be coded to that employee's function code; dues paid on behalf of the district should be coded to function 41. Prior to this change, dues were included in object code 6499.

### **6496 Reserved for Future State Definition**

This code is reserved for future state designation and is not to be used by the school district.

### **6497-6498 Miscellaneous Operating Costs - Locally Defined (Convert to Object Code 6499 for PEIMS)**

These codes are used, at the option of the school district, to classify miscellaneous operating costs. For [PEIMS](#), these accounts are converted to Object Code 6499.

### **℞ 6499 Miscellaneous Operating Costs**

This code is used to classify expenditures/expenses for all other operating costs not mentioned above. This account includes:

- Fees (not associated with travel)
- Awards
- Bid notices
- Graduation expenses
- Food/refreshments for school-related meetings