**Account Number Code Summary Information for**

**Functions, Object Codes and More**

**Function Codes**

***11 Instruction***

***12 Instructional Resources and Media Services***

***13 Curriculum Development and Instructional Staff Development***

***21 Instructional Leadership***

***23 School Leadership***

***31 Guidance, Counseling and Evaluation Services***

***32 Social Work Services***

***33 Health Services (Health Services Dept)***

***34 Student (Pupil) Transportation (Transportation Dept)***

***35 Food Services (Child Nutrition Dept)***

***36 Extracurricular Activities (Athletics & Campuses)***

***41 General Administration (Superintendent Office, Finance & Human Resources)***

***51 Facilities Maintenance and Operations (Maintenance Dept)***

***52 Security and Monitoring Services (Maintenance Dept)***

***53 Data Processing Services (Technology Dept)***

***61 Community Services***

***71 Debt Service (Finance Dept)***

***81 Facilities Acquisition and Construction (Administration and Maintenance Dept)***

***99 Other Intergovernmental Charges (Finance Dept)***

Functions above that are not labeled with a **specific department** may have responsibility from various areas, like Curriculum, Campuses, Technology, and Special Education.

**Common Program Intent Code with Separate Area of Responsibility**

***Program***

***Intent Description***

***11 Basic Education Services***

***21\* Gifted and Talented (GT)***

***22\* Career and Technical Education (CTE)***

***23/33\* Special Education (SpED)***

***24/30\* State Compensatory Education (SCE)***

***25\* Bilingual and English as a Second Language (ESL)***

***28\* Disciplinary Alternative Education Program (DAEP)***

***36\* Early Education Allotment***

***37\* Dyslexia***

***38\* College, Career, and Military Readiness (CCMR)***

***43\* Dyslexia – Special Education***

***91 Athletics and Related Activities***

***99 Undistributed***

\*Program Intent Codes marked with an asterisk above have a state allotment spending requirement.

**Common Local Option Code with Separate Area of Responsibility**

***LOC Description***

***9XX Technology***

***L01 Instructional Paper Supplies***

***L02 Instructional Printer Supplies***

***L04 Instructional Furniture and Equipment ($100 - $4,999.99)***

**Expenditure Object Codes**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ***Object*** | ***Description*** |  | ***Object*** | ***Description*** |
| ***6112*** | ***Substitute Teachers*** |  | ***6315*** | ***Janitorial Supplies*** |
| ***6118*** | ***Extra Duty Pay - Prof Personnel*** |  | ***6316*** | ***Maintenance Supplies*** |
| ***6119*** | ***Salaries - Prof Personnel*** |  | ***6317*** | ***Grounds Maint Supplies*** |
| ***6121*** | ***Overtime - Support Staff*** |  | ***6319*** | ***Supplies for Maint & Operations*** |
| ***6122*** | ***Para / Auxiliary Substitute*** |  | ***6321*** | ***Textbooks*** |
| ***6126*** | ***Part time/ Temporary*** |  | ***6329*** | ***Reading Materials*** |
| ***6128*** | ***Extra Duty Pay-Supp Personnel*** |  | ***6339*** | ***Testing Supplies*** |
| ***6129*** | ***Salaries - Support Staff*** |  | ***6341*** | ***Food Supplies*** |
| ***6132*** | ***State Salary Supplement*** |  | ***6342*** | ***Non-Food Supplies*** |
| ***6139*** | ***Employee Allowances*** |  | ***6343*** | ***Items for Sale*** |
| ***6141*** | ***Social Security & Medicare*** |  | ***6344*** | ***USDA Donated Commodities*** |
| ***6142*** | ***Group Health & Life Ins*** |  | ***6349*** | ***Food Service Supplies*** |
| ***6143*** | ***Workers' Compensation*** |  | ***6399*** | ***General Supplies*** |
| ***6144*** | ***TRS On-behalf*** |  | ***6411*** | ***Travel - Employee Only*** |
| ***6145*** | ***Unemployment Comp Exp*** |  | ***6412*** | ***Travel - Students*** |
| ***6146*** | ***TRS Above State Minimum*** |  | ***6413*** | ***Stipends - Non-Employees*** |
| ***6148*** | ***Personal Leave*** |  | ***6419*** | ***Travel - Non-Employees*** |
| ***6149*** | ***Employee Benefits*** |  | ***6429*** | ***Insurance & Bonding Costs*** |
| ***6211*** | ***Legal Services*** |  | ***6439*** | ***Election Costs*** |
| ***6212*** | ***Audit Services*** |  | ***6491*** | ***Statutorily Required Public Notice*** |
| ***6213*** | ***Tax Appraisal and Collection*** |  | ***6494*** | ***Reclassified Transportation Expenses*** |
| ***6214*** | ***Lobbying Services*** |  | ***6495*** | ***Fees & Dues*** |
| ***6219*** | ***Professional Services*** |  | ***6499*** | ***Miscellaneous Operating Exp*** |
| ***6221*** | ***Staff Tuition - Higher Ed*** |  | ***6511*** | ***Bond Principal*** |
| ***6222*** | ***Student Tuition Pub Schools*** |  | ***6512*** | ***Capital Lease Principal*** |
| ***6223*** | ***Student Tuition Non-Public Sch*** |  | ***6513*** | ***Long-Term Debt Principal*** |
| ***6224*** | ***Student Attendance Credits*** |  | ***6521*** | ***Interest on Bonds*** |
| ***6229*** | ***Tuition & Transfer Payments*** |  | ***6522*** | ***Capital Lease Interest*** |
| ***6239*** | ***ESC Services*** |  | ***6523*** | ***Interest on Debt*** |
| ***6249*** | ***Contracted Maintenance & Repair*** |  | ***6599*** | ***Other Debt Services Fees*** |
| ***6255*** | ***Water / Sewage*** |  | ***6619*** | ***Land Purchase & Improvements*** |
| ***6256*** | ***Telephone*** |  | ***6629*** | ***Building Purchase, Construction, Improv*** |
| ***6257*** | ***Electricity*** |  | ***6631*** | ***Vehicles*** |
| ***6258*** | ***Gas*** |  | ***6639*** | ***Furniture, Equipment & Software*** |
| ***6259*** | ***Utilities*** |  | ***6649*** | ***Other Capital Assets*** |
| ***6264*** | ***Lease of Equipment*** |  | ***6651*** | ***Capital Lease of Buildings*** |
| ***6269*** | ***Rentals - Operating Leases*** |  | ***6659*** | ***Capital Lease of Furn, Equip, Software*** |
| ***6299*** | ***Miscellaneous Contracted Services*** |  | ***6669*** | ***Library Books & Media*** |
| ***6311*** | ***Gasoline & Fuels for Vehicles*** |  |  |  |