

Carrizo Springs CISD Chart of Accounts Structure and Codes

XXX - **XX** - **XXXX** - **XX** - **XXX** - **X** - **XX** - **X-XX**
Fund **Function** **Object** **Sub-Object** **Organization** **Fiscal Year** **Program Intent** **Optional**

FUNDS	OBJECTS	ORGANIZATIONS
100 General Fund 101 Child Nutrition 199 General Fund 200-400 Special Revenue Funds 206 Title VII, Subtitle B - TEHCY SSA (ESC20) 211 ESEA, Title I, Part A 224 IDEA - Part B, Formula 225 IDEA - Part B, Preschool 244 CTE - Basic Grant (Carl Perkins) 255 ESEA, Title II, Part A - Teacher/Principal Training 266 ESSER I (CARES Act) 270 ESEA, Title V, Part B, Subpart 2 - RLIS 278 ESSER (ARP) Homeless I - SSA (ESC20) 279 ESSER III (ARP) - TCLAS 280 ESSER III (ARP) - Homeless II 281 ESSER II (CRRSA) 282 ESSER III (ARP) 284 ESSER (ARP) - IDEA Part B, Formula 285 ESSER (ARP) - IDEA Part B, Preschool 289 ESSA, Title IV, Part A, Subpart 1 410 State Instructional Materials 429 TEA / State Grants 461 Campus Activity Fund 500 Other 511 Debt Service 620 Capital Projects Funds 860 Agency Funds 863 Payroll Clearing Fund 865 Student Activity Accounts 900 Capital Assets and Long Term Debt 901 Fixed Assets Fund 902 Long Term Debt Fund	6100 Payroll Costs 6112 Substitute Teachers & Other Professionals 6119 Teachers & Other Professional Personnel 6121 Extra Duty or Overtime - Support Personnel 6122 Salaries, Support Staff Substitutes 6129 Salaries, Paraprofessional & Support Staff 6139 Employee Allowances 6141 Social Security or Medicare 6142 Group Health and Life Insurance 6143 Workers' Compensation 6144 TRS On-Behalf Payments 6145 Unemployment Compensation 6146 TRS/TRS Care 6200 Professional & Contracted Services 6211 Legal Services 6212 Audit Services 6213 Tax Appraisal and Collections 6219 Professional Services (Govt Cd 2254.002) 6239 Education Service Center Services 6249 Contracted Maintenance & Repair 6255 Water/Sewage & Gas 6257 Electricity 6269 Rentals - Operating Leases 6299 Miscellaneous Contracted Services 6300 Supplies & Materials 6311 Gasoline & Other Fuels 6319 Supplies for Maintenance & Operations 6321 Instructional Materials 6329 Reading Materials 6339 Testing Materials 6341 Food (CNP Only) 6342 Nonfood (CNP Only) 6344 USDA Commodities (CNP Only) 6395 Technology Equipment & Supplies < \$5,000 6399 General Supplies 6400 Other Operating Costs & Travel 6411 Travel, Training & Subsistence - Employee 6412 Travel, Training & Subsistence - Students 6419 Travel & Subsistence - Nonemployees 6429 Insurance & Bonding Costs 6439 Election Costs 6491 Statutorily Required Public Notices 6492 Payments to Fiscal Agents of SSA 6495 Memberships & Dues 6499 Miscellaneous Operating Costs 6500 Debt Services 6511 Bond Principal 6514 SBITA - Principal 6521 Interest on Bonds 6599 Other Debt Service Fees 6600 Capital Outlay and Equipment 6619 Land Purchase & Improvements 6629 Building Purchase, Construction & Improvements 6631 Vehicles > \$5,000 6639 Furniture, Equipment & Software > \$5,000 6641 Vehicles < \$5,000 6658 SBITA - Assets	001 Carrizo Springs High School 041 Carrizo Springs Junior High School 102 Carrizo Springs Elementary School 103 Carrizo Springs Intermediate School 699 Summer School 701 Superintendent's Office 702 School Board 703 Tax Costs 720 Health & Safety 736 Human Resources 740 Student Services 750 Business Office 901 Curriculum Department 902 Special Education Department 903 Technology Department 904 Federal Programs Department 905 Maintenance Department 906 Transportation Department 907 Police Department 908 Athletic Department 999 District Wide PROGRAM INTENT CODES 11 Basic Educational Services 21 Gifted & Talented 22 Career & Technical 23 Services to Students with Disabilities (SPED) 25 Bilingual Education & Special Language Programs 30 Title I, Part A, School-Wide - State Comp. Ed. 33 Services to Pre-K Students - SPED 36 Early Education Allotment (PK-3) 37 Dyslexia 38 College, Career and Military Readiness (CCMR) 91 Athletics & Related Activities 99 Undistributed
FUNCTIONS Instruction and Instructional-Related Services 11 Instruction 12 Instructional Resources & Media Services 13 Curriculum Development & Instructional Staff Dev. Instructional and School Leadership 21 Instructional Leadership 23 School Leadership Support Services - Student 31 Guidance, Counseling & Evaluation Services 32 Social Work Services 33 Health Services 34 Student Transportation 35 Food Services 36 Extracurricular Activities Other Functions 41 General Administration 51 Facilities Maintenance & Operations 52 Security & Monitoring Services 53 Data Processing Services 61 Community Services 71 Debt Service 81 Facilities Acquisition & Construction 91 Chapter 49 (Recapture) 93 Payments to Fiscal Agent of SSA - SPED 99 Other Intergovernmental Charges		<p>NOTE: This is a summation of commonly used codes for Carrizo Springs CISD. All coding is in accordance with the FASRG and are subject to change. You can find the most recent version of the FASRG and communications here:</p> <p>https://tea.texas.gov/finance-and-grants/financial-compliance/financial-accountability-system-resource-guide</p>