

Charter School Revenue/Expense Codes

xxx	xx	xxxx	xxx	x	xx
Fund Code	Function Code	Expenditure Accounts	Organization	Year	Intent Code

FUND CODES	
199	Local Funds
204	No Longer in Use
211	ESEA Title I Part A
224	IDEA - Part B Formula
225	IDEA B - Pre School
240	National School Breakfast and Lunch
255	Title II Part A: Tchr and Prin Trg and Recruiting
258	Public Charter School Start Up Grant
262	Title II, Part D, Enhancing through Technology
266	Title XIV, State Fiscal Stabilization Fund (ARRA)
269	Title V, Part A: Innovative Education
279	Title II, Part D, Enhancing Tech ARRA (Stimulus)
283	IDEA-Part B, Formula -ARRA (Stimulus)
284	IDEA-Part B, Preschool ARRA (Stimulus)
285	ESEA Title 1, A ARRA (Stimulus)
287	Education Jobs Fund
410	State Textbook
415	Kindergarten and Prekindergarten Grants
420	Foundation Sch Program and other State Aid
461	Campus Activity Net Asset Group

FUNCTION CODES	
11	Instruction
12	Resource & Media
13	Curriculum and Staff Development
21	Instructional Leadership
23	School Leadership
31	Guidance & Counseling
32	Social Work
33	Health Services
34	Student Transportation
35	Food Service
36	Cocurricular/Extracurricular
41	General Administration
51	Plant Maintenance and Operation
52	Security Services
53	Data Processing
61	Community Services
81	Fund Raising

6000 EXPENDITURE ACCOUNTS	
6112	Substitute Teacher Salaries
6119	Teachers and Other Professionals
6121	Extra Duty Pay/Overtime for Support Staff
6129	Support Salaries
6139	Employee Allowance
6141	Social Security/Medicare
6142	Group Health and Life Insurance
6143	Workers Compensation
6145	Unemployment Compensation
6146	Teacher Retirement / TRS Care
6211	Legal Services
6212	Audit Services
6219	Other Professional Services
6239	Education Service Center Services
6249	Maintenance and Repair
6259	Utilities
6269	Rentals - Operating Leases
6291	Consulting Services
6299	Misc Contracted Services
6319	Supplies for Maintenance and Operations
6321	Textbooks
6329	Reading Material
6339	Testing Materials
6341	Food
6342	Non Food Supplies
6344	USDA Donated Commodities
6399	Supplies and Materials
6411	Employee Travel
6412	Student Travel
6419	Non-Employee Travel
6429	Insurance Cost
6449	Depreciation
6495	Dues
6499	Misc Fees & Dues
6521	Interest on Bonds
6523	Interest on Debt

ORGANIZATION	
001-040	High Schools
041-100	Junior High Schools
101-698	Elementary Schools
699	Summer School
701	Chief Administration Officer
702	Board of Directors
750	General Administration
800-997	Locally Defined
999	Undistributed

FISCAL YEAR	
7	2006-2007
8	2007-2008
9	2008-2009
0	2009-2010
1	2010-2011
2	2011-2012
3	2012-2013
4	2013-2014
5	2014-2015

REVENUE ACCOUNTS	
5729	Local Services to Other Schools
5742	Earnings from Investments
5744	Gifts and Bequests
5749	Other Revenue from Local Sources
5751	Food Service Sales
5752	Athletic Activity
5755	Enterprising Service Revenue (vending machines)
5812	State Foundations
5832	TRS Supplemental Compensation - Insurance
5921	School Breakfast Program
5922	School Lunch Program
5923	USDA Donated Commodities
5929	Federal Revenue Distributed by TEA (start-up)

PROGRAM INTENT	
11	Basic Educational Services
21	Gifted and Talented
22	Career and Technology
23	Special Education
24	Accelerated (At Risk) - Comp ED
25	Bilingual (ESL)
30	TTL 1A Schwide 40% (+) Edu Disadv Stu
32	PreKindergarten
91	Athletic and Related
99	Undistributed

Charter School Asset/Liability/Fund Balance Codes

xxx	00	xxxx	000	x	00
Fund Code	Function Code	Asset/Liability Accounts	Organization	Year	Intent Code

FUND CODES	
199	Local Funds
204	No Longer in Use
211	ESEA Title I Part A
224	IDEA - Part B Formula
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829	Student Activity Locally Defined Group

ASSET ACCOUNTS	
1110	Cash in Bank (1101-1109)
1120	Investments - Current
1241	Due from the State
1242	Due from the Federal Agencies
1250	Accrued Interest Earnings
1290	Other Receivables
1410	Deferred Expenses
1510	Land Purchase & Improvements
1520	Building and Improvements
1541	Vehicles Less than \$5000
1549	Furniture and Equipment Less than \$5000
1571	Accumulated Depreciation - Building
1572	Accumulated Depreciation - Vehicles
1573	Accumulated Depreciation - Furniture & Equip

FISCAL YEAR	
6	2005-2006
7	2006-2007
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9	2008-2009
0	2009-2010
1	2010-2011
2	2011-2012
3	2012-2013
4	2013-2014
5	2014-2015

LIABILITY ACCOUNTS	
2110	Accounts Payable
2122	Loans Payable - Current Year
2130	Capital Leases Payable - Current Year
2142	Loan Interest Payable
2151	Federal Income Taxes
2152	FICA and Medicare Taxes
2153	Group Health and Life Insurance
2155	Teacher Retirement
2156	Workers Comp
2157	Unemployment
2159	Other Payroll Liabilities
2160	Accrued Wages Payable
2181	Due to State
2182	Due to Federal Agencies
2310	Deferred Revenue
2430	Accrued Interest
2520	Notes Payable - Long Term

Fund Balance Code	
3490	Permanently Restricted Net Assets
3590	Temporarily Restricted Net Assets
3600	Unrestricted Net Assets

Encumbrance	
4310	Reserve for Encumbrance