

**DCISD Chart of Accounts : XXX (Fund) - XX (Function) - XXXX (Object) - XX (Sub-Object) - XXX (Organization) - X (Fiscal Year) - XX (Program Intent) - X.XX (Local Options)**

Funds:		Objects: <i>(Continued)</i>		Sub-Subjects:	
<b>100 General Fund</b>		<b>6100 Payroll Costs <i>(continued)</i></b>		01 (Fd 181) Athletics	37 (Fd 199) Swimming Pool
181 Athletics	199 General Fund	6141 Social Security/Medicare		02 Art	38 Tennis
<b>200-400 Special Revenue Funds</b>		6142 Group Health & Life Insurance		03 Band	39 Track-Boys
211 ESEA, Title I, Part A-Improving Basic Programs		6143 Workers' Compensation		04 (Fd199;Fn11) Music	40 (Fd 181) Track-Girls
220 Adult Education (ABE)		6144 TRS On-Behalf Payments		04 (Fd199;Fn12) Library Books	40 (Fd 199) AESOP
224 IDEA-Part B, Formula (Children Disabilities)		6145 Unemployment Compensation		06 ESL	41 Volleyball
225 IDEA-Part B, Preschool (PK Children Disabilities)		6146 Teacher Retirement/TRS Care		07 Graduation Expense	42 Scouting
240 Food Service Fund		6149 Employee Benefits		08 Attendance	43 Golf-Boys
242 Summer Feeding Program (TDA)		<b>6200 Professional &amp; Contracted Services</b>		09 (Fd199;Fn11) Business Ed	44 Golf-Girls
255 ESEA, Title II, Part A: Teacher & Principal Training		6211 Legal Services		09 (Fd199;Fn36) Top 5%	47 Academic Decathlon
263 Title III, Part A-Eng Lang Acquisit & Lang Enhance (LEP)		6212 Audit Services		12 English	48 Softball
266 ESSER, Elem & Secondary School Emergency Relief		6213 Tax Appraisal & Collection		13 Spanish	49 Misc. Exp-Ath (Travel Allot)
281 ESSER II, Elem & 2ndary School Emergency Relief		6217 Misc. Services (Fd 181 Only: Referee, Security Officers)		16 Metal Shop	50 Student Council
282 ESSER III, Elem & 2ndary School Emergency Relief		6219 Professional Services (State Licensed/Registered)		17 Wood Shop	51 Literary UIL
331 Title I, Part C, Carl D. Perkins Career & Technical Ed Act		6229 Tuition & Transfer Payments		18 (Fd199;Fn11) Journalism	52 Paper
410 Instructional Materials Allotment (Textbooks)		6239 Education Service Center Services		18 (Fd199;Fn36) Yearbook	53 Technology
429 State Funded Special Revenue Fund		6249 Contracted Maint & Repair (Use Sb 53 for Site Licenses)		19 Math	55 Early Separation
461 Campus Activity Funds		6255 Water & Sanitation		20 Reading	56 Postage
865 Student Activity Funds		6256 Telephone/Internet		21 Resource	57 Advertising
<b>500 Debt Service Funds</b>		6257 Electricity		22 Science	65 Drug Testing
599 Debt Service Funds		6258 Gas		23 (Fd199;Fn11) Social Studies	69 Oxygen, Mix
<b>600 Capital Projects Funds</b>		6269 Rentals-Operating Leases (Copiers, Equipment, etc.)		23 (Fd199;Fn 51) Bldg. Principal	70 Ag Classroom
699 Capital Projects Fund - Local Projects		6299 Misc. Contracted Services (1 yr. Only/Non-renewal)		24 Speech	72 Ag Farm
<b>Functions:</b>		<b>6300 Supplies &amp; Materials</b>		25 Theatre Arts/OAP	73 Auto Mechanics
<b>Instruction and Instructional-Related Services</b>		6311 Gasoline & Fuels for Vehicles		26 (Fd199;Fn12) Accel. Reader	74 Robotics
11 Instruction (Includes Instructional Textbooks)		6315 Custodian Supplies		26 (Fd199;Fn36) Debate	75 Family & Consumer Science
12 Instructional Resources & Media Services		6316 Building Maintenance Supplies		27 Physical Ed	76 (Fd199;Fn11) Horticulture
13 Curriculum Development & Instruct Staff Dev/Inservice		6319 Supplies for Maintenance & Operation		28 Drivers Ed	76 (Fd199;Fn51) Dist. Learning
<b>Instructional and School Leadership</b>		6321 Textbooks - Purchased by District		29 Comp Inst	76 (Fd199;Fn36) Stock Show
21 Instructional Leadership		6329 Reading Materials, Library Books, Subscriptions		30 Baseball	77 Excalibur
23 School Leadership (Campus)		6339 Testing Materials		31 Basketball-Boys	80 Cosmetology
<b>Support Services - Student</b>		6341 Food Supplies		32 Basketball-Girls	82 Kindergarten
31 Guidance, Counseling & Evaluation Svcs (Includes Diags)		6342 Non-Food Supplies		33 Cheerleading	83 Pre Kindergarten
33 Health Services (Nurses/Nurses Aides)		6343 Items for Sale - Vending		34 Football	85 (Fd199;Fn33) AED
34 Student Transportation		6344 USDA Commodities		35 Training	85 (Fd199;Fn61) Summer Rec
35 Food Services		6349 Food Service Supplies		36 Cross Country	90 Officials
36 Cocurricular/Extracurricular Activities		6399 Supplies & Materials		37 (Fd 181) Powerlifting	91 Game Workers
<b>Other Functions</b>		<b>6400 Other Operating Costs &amp; Travel</b>		<b>Organizations:</b>	<b>Fiscal Year:</b>
41 General Administration		6411 Travel, Employee Only (Includes Registration & Virtual)		001 High School	
51 Facilities Maintenance & Operations		6412 Travel, Student		041 Junior High	0 Current Year *
52 Security & Monitoring Services		6413 Stipends, Non-employees		101 Kelley Elementary	
53 Data Processing Svcs (Tech, unless used by 1 Function)		6419 Travel, Non-employees (Parents, Board, etc.)		104 Dodson Primary	*When utilizing grant funds use the
61 Community Services		6429 Insurance and Bonding Costs		701 Superintendent	last digit of the fiscal year. For
81 Facilities, Acquisition, and Construction		6439 Election Costs		702 School Board	example, when coding a 2019-20
91 Contracted Instructional Services btw Public Schools		6494 Reclassified Trans Expenses		703 Tax Appraisal & Collection	grant expenditure use an "0"
<b>Objects:</b>		6495 Dues (Clubs, Committees, Associations, etc.)		750 Business Office	
<b>6100 Payroll Costs</b>		6497 Awards		999 Districtwide (Unallocated)	
6112 Salaries, Substitute Teachers		6499 Misc Exp (Ads, Non-travel Fees, Scheduled Meeting Food)		<b>Program Intent Codes:</b>	
6119 Salaries, Teachers & Professional Personnel (exempt)		<b>6500 Debt Service</b>		11 Basic Educational Services	36 Early Education Allotment
6121 Extra Duty Pay/Overtime, Support Personnel		6521 Interest on Bonds		21 Gifted & Talented	37 Dyslexia
6122 Salaries, Support Staff Substitutes		6599 Other Debt Service Fees		22 Career & Technology	38 CCMR
6125 Salaries, Paraprofessional Staff		<b>6600 Capital Outlay and Equipment</b>		23 Special Education	43 Dyslexia-SpEd
6128 Salaries, Substitutes Aide		6619 Land Pur/Imp 6629 Building Construction/Improv		24 Accelerated Ed (SCE)	91 Athletics
6129 Salaries, Support Staff (non-exempt; LVN)		6631 Vehicles, Unit Cost > \$5000		25 Bilingual & Special Lang/ESL	99 Miscellaneous, Undistributed
6139 Employee Allowances		6639 Furniture, Equipment, Software, Unit Cost > \$5,000		32 Pre-Kindergarten	