

Lufkin ISD - Account Code Structure Explanation #3

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**OBJECT CODES - MOST USED**

**61xx PAYROLL COSTS ONLY**

- 6111 PROFESSIONAL SALARIES
- 6112 WAGES SUBSTITUTE TEACHER
- 6119 EXTRA DUTY PAY
- 6120 SALARY SUPPORT PERSONNEL
- 6121 OVERTIME PAY
- 6122 SALARY FOR SUBSTITUES
- 6129 SALARIES SUPPORT PERSONNE
- 6139 EMPLOYEE ALLOWANCES
- 6141 SOCIAL SECURITY/MEDICARE
- 6142 GROUP HEALTH & LIFE INS
- 6143 WORKERS' COMPENSATION
- 6144 TRS/TRS CARE - ON BEHALF
- 6145 UMEMPLOYMENT COMPENSATION
- 6146 TEACHR RETIRMENT/TRS CARE
- 6149 EMPLOYEE BENEFITS

**62xx PROFESSIONAL AND CONTRACTED SERVICES**

- 6211 LEGAL SERVICES
- 6212 AUDIT SERVICES
- 6213 TAX APPRAISAL AND COLLECT
- 6219 PROFESSIONAL SERVICES
- 6221 STAFF TUITION-HIGHER ED
- 6229 TUITION AND TRANSFER PYMT
- 6239 EDUCATION SERV CTR SERVIC
- 6249 CONTRACTED MAINT & REPAIR
- 6259 UTILITIES
- 6264 VEHICLE RENTAL
- 6265 COPIER RENTAL
- 6269 RENTALS - OPERATING LEASE
- 6291 CONSULTING SERVICES
- 6299 MISC CONTRACTED SERVICES

**63xx SUPPLIES**

- 6311 GAS & OTHER FUELS
- 6319 MAINTENANCE SUPPLIES
- 6321 TEXTBOOKS
- 6329 READING MATERIALS
- 6339 TESTING MATERIALS
- 6341 FOOD
- 6342 NON-FOOD
- 6344 USDA DONATED COMMODITIES
- 6399 SUPPLIES

**64xx OTHER OPERATING COSTS**

- 6411 EMPLOYEE TRAVEL
- 6412 STUDENT TRAVEL
- 6429 INSURANCE & BONDING COSTS
- 6439 ELECTION COSTS
- 6492 PYMTS-FISCAL AGENTS SSA
- 6494 SCHOOL BUS RENTAL
- 6495 DUES
- 6499 MISCELLANEOUS COSTS

**66xx CAPITALIZED ASSETS**

- 6619 LAND
- 6628 ARCHITECT
- 6629 CONSTRUCTION
- 6631 VEHICLES
- 6649 FIXED ASSETS