

8.f. Non-Related-Party Facility, Operations, Administrative and Other Direct Care Costs - Entry

Type	
Rent / Lease - Building and Building Equipment	7462 – Rental of Office Buildings or Office Space
	7468 – Rental of Service Buildings
	7470 – Rental of Space
Rent / Lease - Departmental Equipment / Other	7411 – Rental of Computer Equipment
	7415 – Rental of Computer Software
	7421 – Rental of Reference Material
	7461 – Rental of Land
Interest - Mortgage	Source: Texas Public Financial Authority
Utilities & Telecommunications	7276 – Communication Services
	7293 – Statewide Telecommunications Network
	7501 – Electricity
	7502 – Natural and Liquefied Petroleum Gas
	7503 – Telecommunications - Long Distance
	7504 – Telecommunications - Monthly Charge
	7507 – Water- Utilities
	7510 – Telecommunications - Parts and Supplies
	7516 – Telecommunications - Other Service Charges
	7517 – Personal Property - Telecommunications Equipment - Expensed
	7518 – Telecommunications - Dedicated Data Circuit
	7521 – Real Property - Infrastructure - Telecommunications - Expensed
	7522 – Telecommunications - Equipment Rental
	7524 – Other Utilities
	7526 – Waste Disposal
	7530 – Thermal Energy
Building / Equipment - Contracted Services and Maintenance and Repairs	7262 – Personal Property - Maintenance and Repair - Computer Software - Expensed
	7266 – Real Property - Buildings - Maintenance and Repair - Expensed
	7267 – Personal Property - Maintenance and Repair - Computer Equipment - Expensed
	7270 – Real Property - Infrastructure - Maintenance and Repair - Expensed
	7271 – Real Property - Land - Maintenance and Repair - Expensed
	7338 – Real Property - Facilities and Other Improvements - Maintenance and Repair - Expensed
	7354 – Leasehold Improvements - Expensed
	7358 – Real Property - Infrastructure/Preservation Costs - Expensed
	7367 – Personal Property - Maintenance and Repair - Expensed
	7514 – Real Property - Infrastructure- Telecommunications - Maintenance and Repair - Expensed
Type	
Depreciation - Building & Improvements, Building Fixed Equipment, Leasehold Improvements, Land Improvements, Other Amortization	Source: Calculated on spreadsheet and entered on cost report

Depreciation - Departmental Equipment	Source: Calculated on spreadsheet and entered on cost report
Operations Supplies	7291 – Postal Services
	7300 – Consumables
	7303 – Subscriptions, Periodicals, and Information Services
	7310 – Chemicals and Gases
	7312 – Medical Supplies
	7328 – Supplies/Materials - Agriculture, Construction and Hardware
	7330 – Parts - Furnishings and Equipment
	7331 – Plants
	7333 – Fabrics and Linens
Other Non-Depreciable Items and Operation Supplies	
Food And Dietary Supplies	7315 – Food Purchased By The State
Depreciation - Transportation Equipment	Source: Calculated on spreadsheet and entered on cost report
Rent / Lease - Transportation Equipment or Contracted Transportation Services	7442 – Rental of Motor Vehicles
Transportation - Maintenance, Repairs, Gas, Oil, Interest, Insurance, Taxes, Other	7304 – Fuels and Lubricants - Other
	7368 – Personal Property - Maintenance and Repair - Motor Vehicles - Expensed
Type	
Staff Training / Seminars	7202 – Tuition - Employee Training
	7213 – Training Expenses – Other
	7203 – Registration Fees - Employee Attendance at Seminars and Conferences
Insurance - Liability	Not Applicable for SSLCs and Corpus Bond Homes
Travel (not to include mileage reimbursement)	7101 – Travel In-State - Public Transportation Fares
	7102 – Travel In-State - Mileage
	7103 – Travel - Per Diem, Non-Overnight Travel - Legislature
	7104 – Travel In-State - Actual Meal and Lodging Expenses– Overnight Travel
	7105 – Travel In-State - Incidental Expenses
	7106 – Travel In-State - Meals and Lodging
	7107 – Travel In-State - Non-Overnight Travel (Meals)
	7108 – Travel In-State - Actual Expense Meals - Non Overnight Travel
	7110 – Travel In-State - Board or Commission Member Meal and Lodging Expenses
	7111 – Travel Out-of-State - Public Transportation Fares
	7112 – Travel Out-of-State - Mileage
	7113 – Travel - Per Diem, Overnight Travel - Legislature
	7114 – Travel Out-of-State - Actual Meal and Lodging Expenses, Overnight Travel
	7115 – Travel Out-of-State - Incidental Expenses
	7116 – Travel Out-of-State - Meals and Lodging
	7117 – Travel Out-of-State - Non-Overnight Travel (Meals)
	7118 – Travel Out-of-State - Actual Expense Meals - Non-Overnight Travel
	7131 – Travel - Prospective State Employees
	7135 – Travel In-State - State Hotel Occupancy Tax Expense
	7136 – Travel In-State - State Hotel Occupancy Tax Expense Inside Galveston City Limits
	7137 – Travel In-State - State Hotel Occupancy Tax Expense Inside South Padre Island City Limits
	7138 – Travel In-State - State Hotel Occupancy Tax Expense Inside Port Aransas City Limits
	7139 – Travel In-State - State Hotel Occupancy Tax Expense Inside Corpus Christi City Limits
	7140 – Travel In-State - State Hotel Occupancy Tax Expense Inside Quintana City Limits
	7141 – Travel In-State - State Hotel Occupancy Tax Expense Inside Surfside Beach City Limits
Fees - Management Contract	Not Applicable for SSLCs and Corpus Bond Homes
Fees - Contracted Administrative, Professional, Consulting and Training Services	
	7239 – Consultant Services - Approval by Office of the Governor
	7240 – Consultant Services - Other
	7242 – Consulting Services - Information Technology (Computer)
	7243 – Educational/Training Services

	7245 – Financial and Accounting Services
	7247 – Hearings Officers, Pre-Approved by the State Office of Administrative Hearings
	7248 – Medical Services
	7249 – Veterinary Services
	7253 – Other Professional Services
	7254 – Witness Fees - Civil Proceedings and Expert Witnesses
	7255 – Investment Counseling Services
	7256 – Architectural/Engineering Services
	7257 – Legal Services - Approval by the State Office of Administrative Hearings
	7258 – Legal Services
	7275 – Information Technology Services
	7661 – Medical Services - Nursing Home Programs
Licenses and Permits	Not Applicable for SSLCs and Corpus Bond Homes
Type	
Quality Assurance Fee	Source: Calculated on spreadsheet with data from Judy Bales
Advertising	7281 – Advertising Services
Dues and Memberships	7201 – Membership Dues
Comprehensive Medical	Compiled and reported on cost report
	7071 – State Employee Relocation
	7204 – Insurance Premiums and Deductibles
	7205 – Employee Bonds
	7206 – Service Fee Paid to the Lottery Operator
	7210 – Fees and Other Charges
	7211 – Awards
	7212 – Other Employee Benefits-Payments to Third Party
	7216 – Insurance Premiums - Approved By Board of Insurance and Attorney General
	7219 – Fees for Receiving Electronic Payments
	7222 – Filing Fees - Documents
	7223 – Court Costs
	7224 – Witness Fees and Allowances - Criminal Cases and Administrative Hearings
	7244 – Insurance Premiums and Deductibles - No Approval Required
	7272 – Hazardous Waste Disposal Services
	7274 – Temporary Employment Agencies
	7277 – Cleaning Services
	7278 – Placement Services
	7280 – Client-Worker Services
	7282 – Petroleum Storage Tank Cleanup Reimbursements
	7283 – Waste Tire Recycling Program
	7284 – Data Processing Services
	7285 – Computer Services-Statewide Technology Center
	7286 – Freight/Delivery Service
	7292 – DIR Payments To Statewide Technology Center
	7295 – Investigation Expenses
	7297 – Emergency Abatement Response
	7299 – Purchased Contracted Services
	7309 – Promotional Items
	7334 – Personal Property - Furnishings, Equipment and Other - Expensed
	7335 – Parts - Computer Equipment - Expensed
	7340 – Real Property and Improvements - Expensed
	7377 – Personal Property - Computer Equipment - Expensed
	7378 – Personal Property - Computer Equipment - Controlled

100% Comprehensive Medical - applies to expense records that relate only to medical treatment, such as acute care (e.g., doctor's visits, hospitalizations), prescription drugs, and direct medical staff costs (e.g., physicians and nurses working in SSLC campus infirmaries). Other examples include orthotics and wheelchair modifications, ancillary medical services, dental, laboratory services, radiology services, and medical supplies.

The following program codes capture 100% comprehensive medical expenses:

- ANCILLARY SERVICES ADMINISTRATION (F4100)
- Dental Clinical Services (F4200)
- Laboratory Services (F4300)
- PHARMACY (F4400)
- X-Ray EEG & EKG Services (F4500)
- Physician Services (F6220)
- RESPIRATORY THERAPY (F6230)
- INFIRMARY ADMINISTRATION (F6215)
- MEDICAL SERVICES ADMINISTRATION (F4720)
- Residential Care – Infirmary (F4710)
- Infirmary-Nursing (F6210)
- First Aid/Treatment Room (F6221)

	7380 – Intangible Property - Computer Software - Expensed
	7382 – Personal Property - Books and Reference Materials - Expensed
	7384 – Personal Property - Animals - Expensed
	7809 – Other Financing Fees
	7899 – Replenish Petty/Travel/Imprest Cash Shortage
	7910 – Escheated Funds Payments
	7958 – Payment from State Appropriation to Local Account
	7218 – Publications
	7273 – Reproduction and Printing Services
Other (describe)	

Notes:

1. Comp objects with strike through are not used on cost reports.