

# SECTION 17: ACCOUNT CODES

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## What's New?

- Account Code Exhibits updated

## General Information

The primary resource on accounting and business operations for Texas public schools is the Texas Education Agency (TEA) Financial Accountability System Resource Guide (FASRG).

The major purpose of the following account code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with generally accepted accounting principles (GAAP).

## Frontline Account Code Structure

FUND	FUNCTION	OBJECT	SUBJECT	ORGANIZATION	PROGRAM INTENET	BUDGET MANAGER	PROJECT
XXX	. XX	. XXXX	. XXXX	. XXX	. XX	. XXX	. XXX

The following elements are reported to the Texas Education Agency (TEA) through the Public Education Information Management System (PEIMS) data submissions.

Fund - **Who** is funding the budget? (Exhibit 17-02)

Function - **Why** is the money being expensed? (Exhibit 17-03)

Object - For **what** is the money being expensed? (Exhibit 17-04)

Organization - **Where** are the funds being expensed (which Campus or Administrative Org)? (Exhibit 17-06)

Program Intent - For **whom** are the funds being expensed (particular need or student group)? (Exhibit 17-07)

## Section 17: Account Codes

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TEA allows districts to define particular elements locally, which are used to provide additional details for financial transactions.

Sub Object - Typically used to track a variety of programs or initiatives, but can also be used to further define the Object. (Exhibit 17-05)

Budget Manager - Identifies the Campus Principal or Department responsible for budgeting, maintaining and assuring that funds are used properly to meet the goals of the District. (Exhibit 17-08)

Project - Identifies a particular program or initiative not defined by the Sub Object. (Exhibit 17-09)

### References to Additional Information

Texas Education Agency (TEA)

Financial Accountability System Resource Guide (FASRG)

1.4.3 Function Codes

1.4.8 Revenue

1.4.9 Expenditure

1.4.15 Program Intent Code Sections

<http://www.tea.state.tx.us/index2.aspx?id=25769817568>

Galena Park ISD Business Services

Account Code Structure

<https://www.galenaparkisd.com/Page/1182>

Exhibits

Exhibit 17-01: Account Code Example

## Account Code Example

Fund Code	Function Code	Object Code	Sub object Code	Campus/Org Code	Program Intent Code	Budget Manager Code	Project Code
199	11	6399	0000	102	11	112	0000
461	36	6499	0019	002	99	102	0000

**For specific examples of account code usage, please visit the GPISD Business Office Website at:**  
 Departments - Business Services - Procedures & Forms - Policies, Procedures & Forms - Account Code Examples & FAQs

**Please note that this account code guide is provided for reference purposes only and represents codes in each segment as of Spring 2021.**  
**For a current Chart of Accounts, please use the My Accounts entry point in TEAMS.**

**Section 17: Account Codes**

Exhibit 17-02: Fund Codes

**General Funds**

161	General Fund - Tax Escrow Clearing	197	General Fund - Disaster Recovery
163	General Fund - Payroll Clearing	199	General Operating Fund - Day-to-day operating expenses

**Special Revenue Funds**

203	Child Care and Development Grant	282	ESSER III
205	Early Head Start Program	283	IDEA - Part B, Formula - ARRA
206	McKinney-Vento Homeless Education	284	IDEA - Part B, Preschool - ARRA
211	Title I, Part A - Improving Basic Programs	285	Title I, Part A - Improving Basic Programs - ARRA
212	Title I, Part C - Migrant	288	Federally Funded Special Revenue Funds
224	IDEA, Part B - Formula	289	Federally Funded Special Revenue Funds
225	IDEA, Part B - Preschool	397	Advanced Placement Incentives
226	IDEA, Part B - Discretionary	410	Instructional Materials Allotment
240	National School Breakfast and Lunch Program	411	Technology Allotment
244	Carl D. Perkins Basic Formula - Career and Technical	427	State Funded Special Revenue Funds
255	Title II, Part A - Teacher and Principal Training and Recruiting	428	High School Allotment
263	Title III, Part A - English Language Acquisitions & Enhancement	429	State Funded Special Revenue Funds - Misc.
265	Title IV, Part B - 21st Century	459	Services to Students with Autism, Cycle 2 Grant
278	AARP Homeless I - TEHCY	461	Campus Activity Funds (see fund 865 for Student Act. Fund)
279	TCLAS - State ESSER III Funds	465	Locally Funded Student Activity Funds
280	ARP - Homeless II - Education for Homeless Children & Youth	481	Locally Funded Special Revenue Funds
281	ESSER II	486	Locally Funded Special Revenue Funds

The funding source - Where are the funds coming from?

**Fund**

Exhibit 17-02: Fund Codes (Continued)

**Debt Service Funds**

599 Debt Service Funds (Convert to Fund 599 for PEIMS)

**Capital Project Funds**

612 QZAB 2003 BONDS	626 Capital Projects Funds - 2006 Bonds
616 Capital Projects	627 Capital Projects Funds - 2007 Bonds
620 1998 Bonds	628 Capital Projects Funds - 2008 Bonds
621 Capital Projects 2000 Bond Series	629 Capital Projects Funds - 2010 Bonds
622 CPF 2001 Bonds	630 Capital Projects Funds - 2016 Bonds
623 CPF 2002 Bonds	631 Capital Projects Funds - 2018 Bonds
624 2003 Bonds	632 Capital Projects Funds - 2019 Bonds
625 2005 Bonds	

**Internal Service Funds**

752 Print Shop	770 Lone Star Grill and Catering
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**Agency Funds**

810 Scholarships	863 Agency Fund - Payroll Clearing Acct
829 Private Purpose Trust Funds - Lynn Murray	865 Student Activity Account
861 Agency Fund - Tax Collections	890 Donation Clearing Account

**Internal Funds used for tracking Government-wide Activity**

901 General Fixed Assets Account Group	902 Long-Term Debt
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The funding source - Where are the funds coming from?

**Fund (590-902)**

**Section 17: Account Codes**

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Exhibit 17-03: Function Codes

11	<u>Instruction</u> - Expenditures that are directly related to classroom needs, student needs, or for the purpose of student instruction.
12	<u>Instructional Resources and Media Services</u> - Expenditures that are directly related to establishing and maintaining libraries.
13	<u>Instructional Staff Development</u> - Expenditures related to staff development (speakers, in-services, conferences) for instructional staff (teachers, librarians, and employees coded to staff development).
21	<u>Instructional Leadership</u> - Expenditures directly related to managing, directing and supervising general and specific instructional programs.
23	<u>School Leadership</u> - Expenditures directly related to principal/campus administration or any type of item or activity pertaining to the operations of the front office.
31	<u>Guidance, Counseling and Evaluation Services</u> - Expenditures directly related to student assessment, testing of student's abilities, aptitudes and interests or any expenses related to student counseling.
32	<u>Social Work Services</u> - Expenditures directly related promoting and improving school attendance, including the promotion of positive student/parent attitudes toward attendance. (Not used at KISD)
33	<u>Health Services</u> - Expenditures directly related to providing health services to individuals, including all expenditures for school nurses or clinics.
34	<u>Student Transportation</u> - Expenditures related to providing transportation to/from school.
35	<u>Food Services</u> - Expenditures related to food service operations.
36	<u>Extracurricular Activities</u> - Expenditures related to extracurricular activities (athletics or fine arts) or any expenditures in fund 865.
41	<u>General Administration</u> - Expenditures related to governing or managing a school district.
51	<u>Facilities Maintenance and Operations</u> - Expenditures for activities to keep the facilities and grounds open, clean, comfortable, and in effective working condition and state of repair, and insured.
52	<u>Security and Monitoring Services</u> - Expenditures related to keeping students and staff surroundings safe. Examples include police officers or security guards, crossing guards, telephones/radios, or drug detection dogs.
53	<u>Data Processing Services</u> - Expenditures related to data processing, including computer facility management and maintenance of networks.
61	<u>Community Services</u> - Expenditures directly related to services and activities for the whole community other than regular public education or adult basic education programs.
71	<u>Debt Service</u> - Expenditures related to debt, including bond/RTU lease principal, SBITA principal, and interest and fees.
81	<u>Facilities Acquisition and Construction</u> - Expenditures for acquisitions, construction, or major renovation of school district facilities.
93	<u>Payments to Fiscal Agent/Member Districts of Shared Services Arrangements</u> (Not for campus use)
95	<u>Payments to Juvenile Justice Alternative Education Programs</u>
99	<u>Other Intergovernmental Charges</u>

**Represents a general operational area in a school district. Who is the expenditure benefiting?**

**Function**

Exhibit 17-04: Object Codes

1000 Assets		
<b>Cash, Cash Equivalents and Investments</b> 1101 Cash & Equivalents - Change Cash 1103 Cash & Equivalents - Investment Pool 1106 Investments 1108 Certificate of Deposit 1110 Cash & Equiv. - District Depository  <b>Receivables</b> 1210 Property Taxes Current 1220 Property Taxes Delinquent 1221 Property Taxes Delinquent, CED Only 1230 Allowance For Uncollectable Taxes 1231 Allowance For Uncollectable Taxes - CED Only 1241 Due From State 1242 Due From Federal Agencies 1243 Due From Other Governments 1250 Accrued Interest 1261 Due From General Fund 1262 Due From Special Revenue Funds 1263 Due From Debt Service Fund 1264 Due From Capital Projects	<b>Receivables (cont.)</b> 1265 Due From Enterprise Fund 1266 Due From Internal Service Funds 1267 Due From Trust & Agency Funds 1290 Other Receivables  <b>Inventory</b> 1310 Inventories - Supplies & Materials  <b>Other Current Assets</b> 1410 Deferred Expenditures/Expenses 1490 Other Current Assets  <b>Capital Assets</b> 1510 Land Purchase & Improvements 1511 Land 1520 Buildings & Improvements 1521 Buildings & Improvements 1530 Furniture & Equipment 1531 Vehicles 1533 Vehicles 1534 Library Assets 1539 Furniture & Equipment 1541 Vehicles 1549 Furniture & Equipment	<b>Capital Assets (cont.)</b> 1550 Lease (Right to Use Asset) 1551 RTU Lease Asset - Buildings 1552 RTU Lease Asset - Vehicles 1553 SBITA Assets 1559 RTU Lease Asset -Furniture & Equipment 1569 Library Books & Media 1571 Accumulated Depreciation Bld 1572 Accumulated Depreciation Veh 1573 Accumulated Depreciation F & E 1574 Accumulated Depreciation Library Books 1576 Accumulated Depreciation - RTU Lease Assets 1579 Accumulated Depreciation - SBITAs 1580 Construction In Progress 1581 Construction In Progress  <b>Contra Accounts</b> 1620 Amounts To Be Provided 1630 Amt Provided For Pmt Of CPF Lease 1705 Deferred Outflows - Pension 1720 Amount Available 1721 Amount Available 1740 Amount Available 1910 Long Term Investments 1920 Net Pension Assets (NPAs)

**Identifies the nature and object of a transaction. The first two digits of the four-digit object code provide the basis for**

**Object**

**Section 17: Account Codes**

Exhibit 17-04: Object Codes (Continued)

<b>3000 Fund Equity/Net Assets</b>					
<b>Nonspendable or Restricted</b>		<b>Committed or Assigned</b>		<b>Unassigned</b>	
3410	Reserve Investment - Inventory	3510	Designated Fund Bal - Construction	3600	Unassigned Fund Balance
3430	Reserve for Prepaid Items	3545	Committed Fund Balance		
3450	Reserve For Food Service	3590	Other Designated Fund Balance	3700	Budgetary Fund Balance - Control
3470	Restricted Fund Balance - Capital Acquisition			3800	Restricted Net Assets
3480	Restricted Fund Balance - Long-Term Debt			3900	Unrestricted Net Assets
3490	Other Reserves Of Fund Balance			4310	Encumbrance Clearing - Control

  

<b>5000 Revenue Controls</b>					
<b>Revenue Control Accounts</b>					
5010	Estimated Revenues - Control				
5020	Realized Revenues - Control				

  

<b>5000 Revenues</b>					
<b>Revenues - Local and Interm. Sources</b>		<b>State Program Revenues</b>		<b>Federal Program Revenues</b>	
5711	Taxes - Current Year	5811	State Revenue - Per Capita	5919	Federal Revenues Distributed
5712	Taxes - Prior Year	5812	State Revenue - Foundation	5921	School Breakfast Program
5718	P, I, & Other Tax Revenue	5819	Other Foundation School Revenue	5922	School Lunch Program
5719	Penalties, Interest & Other Tax Rev	5828	State Program Revenues - Pre K	5923	USDA Donated Commodities
5729	Revenue Rendered To Other Districts	5829	State Program Revenues	5927	Child & Adult Care Food Program
5739	Tuition And Fees From Local Sources	5831	TRS Care-On-Behalf Payments	5929	Federal Revenues
5742	Earnings From Investments	5839	Other Revenue From TX Agencies	5931	School Health & Related Services
5743	Rent			5932	Medicaid Adm Claiming Program
5744	Donations			5939	Fed Revenue Other Than TFA
5745	Insurance Recovery			5949	Fed Revenue Dist From Fed Govt
5747	Pension Revenue				
5749	Other Revenue From Local Sources				
5751	Food Service Activity				
5752	Athletic Activities				
5755	Enterprising Services Revenue				
5759	Cocurricular, Enterprising Services & Activities				
5769	Misc Rev. From Intermediate Sources				

  

**Identifies the nature and object of a transaction. The first two digits of the four-digit object code provide the basis for grouping of related codes and are referred to as the character.**

**Object - Fund Equity and Revenue**



Exhibit 17-04: Object Codes (Continued)

<b>6000 Expenditure Control Accounts</b>		
6010	Appropriation Expenditure Control	6030 Expenditure Control
6020	Encumbrances Control	
<b>6100 Payroll Costs</b>		
<b>Teachers and Other Prof. Personnel</b>		
6112	Substitutes - Professional	
6118	Professional Personnel Extra Duty	
6119	Professional Personnel Salaries/Wages	
<b>Support Personnel</b>		
6121	Support Personnel Extra Duty Pay	
6122	Substitutes - Support Personnel	
6129	Support Personnel Salaries/Wages	
<b>Employee Allowances</b>		
6139	Employee Allowance - Cell Phone	
<b>Employee Benefits</b>		
6141	Social Security/Medicare	
6142	Group Health & Life Insurance	
6143	Workers' Compensation	
6144	Teacher Retire/TRS Care-On-Behalf	
6145	Unemployment Compensation	
<b>Employee Benefits (cont.)</b>		
6146	Teacher Retirement/TRS Care	
6147	Pension Expense	
6149	Other Employee Benefits	
<b>6200 Professional and Contracted Services</b>		
<b>Professional Services</b>		
6211	Legal Services	
6212	Audit Services	
6213	Tax Appraisal And Collection	
6214	Statutorily Required Lobbying Expense	
6219	Professional Services - Licensed Architect, Professional Engineer, Physician (including surgeon), Optometrist, Land Surveyor, Registered Nurse, Landscape Architect, State Licensed Real Estate Appraiser Accountant (CPA) - audit srvs 6212	
<b>Tuition Services</b>		
6221	Staff Tuition And Related Fees/HE	
6222	Student Tuition/Public Schools	
6223	Student Tuition/Higher Education	
6229	Tuition And Transfer Payments	
<b>Regional Education Service Centers Srvc</b>		
6239	Regional Edu Service Center Srvc	
<b>Contracted Maintenance and Repair Srvc</b>		
6249	Contracted Maintenance and Repair (includes parts and labor supplied by the vendor)	
<b>Utilities</b>		
6255	Electricity	
6256	Water/Trash	
6257	Gas	
6258	Phone/Internet (Monthly Usage Only) Includes Mobile hot-spots, does not include cell-phone stipends (see 6139)	
6259	Utilities not detailed above	
<b>Rentals - Operating Leases</b>		
6264	Copier Rental	
6269	Rentals - ST and noncapitalized	
<b>Miscellaneous Contracted Services</b>		
6291	Consulting Services	
6295	Subscription Based IT Agreements	
6297	STAFF registration for conferences	
6298	Royalties	
6299	Misc. contracted services - This would include services such as author visits, presenters, translators, data drop, or event judges Additionally, registration costs for STUDENT conferences and competitions	

**Identifies the nature and object of a transaction. The first two digits of the four-digit object code provide the basis for grouping of related codes and are referred to as the character.**

**Object - Expenditures 6000 - 6299**

**Section 17: Account Codes**

Exhibit 17-04: Object Codes (Continued)

<b>6300 Supplies and Materials</b>		
<b>Supplies/Materials for Maint and Ops</b>	<b>Food Services (Food Srves Dept Use ONLY)</b>	<b>Tracked Technology Items</b>
6311 Gasoline and other fuel for vehicles, including buses	6341 Food	6395 Supplies & Materials - Inventory Item Trackable technology under \$5,000 (Computers, cameras, camcorders, TVs, projectors, smart boards, copiers, tablets and handheld data devices)
6319 Supplies For Maintenance/Operations	6342 Food Srvs. Non - food	
	6343 Items For Sale	
	6344 USDA Commodities	
<b>Textbooks and Other Reading Material</b>	6349 Food Service Supplies	
6321 Textbooks		
6329 Reading Materials		<b>Supplies and Materials - General</b>
		6399 General supplies
<b>Testing Materials</b>		
6339 Testing materials (test booklets and study materials)		
<b>6400 Staff Development and Other Operating Expenses</b>		
<b>Travel Subsistence and Stipends</b>	<b>Insurance and Bonding Costs</b>	<b>Miscellaneous Operating Costs</b>
6411 Employee Travel	6429 Insurance And Bonding Costs	6491 Statutorily Required Public Notices
6412 Student travel		6492 Payments to Fiscal Agents of Shared Services Arrangements
6413 Stipends - Non-Employee	<b>Election Costs</b>	6494 Reclassified Transportation Expense
6419 Travel - Non-employee (parent/volunteer chaperones)	6439 Election Expense	6495 Dues/Memberships
		6497 Legal Notices
		6498 Employee Appreciation
		6499 Misc Operating Costs
<b>6500 Debt Service</b>		
6511 Bond Principal	6521 Bond Interest	6526 SBITA - Interest
6512 RTU Lease Asset - Principal	6522 RTU Leased Asset - Interest	6599 Other Debt Service Fees
6514 SBITA - Principal	6523 Interest On Debt	
<b>6600 Capital Outlay - Land, Building and Equipment</b>		
<b>Land Purchase or Improvements</b>	<b>Furniture and Equipment</b>	6651 RTU Lease Asset - Buildings
6618 Land Improvements>=\$5,000	6631 Vehicles>=\$5,000	6658 SBITA
	Technology Equipment &	
6619 Land Purchase>=\$5,000	6635 Software>=\$5,000	6659 RTU Lease Asset F&E
	Furniture & Non-Technology	
	6639 Equipment>=\$5,000	<b>Library Books and Media</b>
<b>Building or Improvements</b>	6641 Group Purchase Vehicles	6669 Library Books
6627 Buildings - Lifecycle>=\$5,000	6644 Technology >=\$2,500 BUT <\$5,000 (FA Import Only)	
6628 Buildings - Soft Cost>=\$5,000	6649 Group Purchase FFE	
6629 Buildings>=\$5,000	<b>Right to Use Leased Assets</b>	<b>Other Capital Expenditure</b>
	6641 RTU Lease Assets - Vehicles	6999 Fixed Asset Depreciation Fund 901

**Identifies the nature and object of a transaction. The first two digits of the four-digit object code provide the basis for grouping of related codes and are referred to as the character.**

**Object - Expenditures 6300 - 6999**

Exhibit 17-04: Object Codes (Continued)

<b>Other Sources</b>		<b>Other Sources and Uses</b>		<b>Other Uses</b>	
7911	Sale of Bonds	8911	Operating Transfer Out	8949	Other Uses
7912	Sale of Property	8951	Loss on Sale of Fixed Assets	8989	Non-operating Expenses
7913	Proceeds from RTU Lease Assets				
7915	Operating Transfer In				
7916	Bond Premium/Discount				
7949	Other Resources				

Identifies the nature and object of a transaction. The first two digits of the four-digit object code provide the basis for grouping of related codes and are referred to as the character.

**Object - Other Sources/Uses**

**Section 17: Account Codes**

**Exhibit 17-05: Sub-Object Codes**

00AP	Advanced Placement	00E1	End Of Course	00IIS	Early Head Start Matching Funds
00AS	Disability	00EC	Employee Childcare	00HU	HUD Wage Garnishment Deduction (Payroll)
00AU	Automotive Tech	00FF	Educational Foundation	00ID	Identification Badges
00AV	AVID (Advancement Via Individual Determination)	00EI	Early Intervention	00IL	Critical Illness
00B2	Basketball - Girls	00EL	Electronic Tax Office Payments	00IM	Immigration Fees
00BA	Basketball	00EM	Employee Expenses	00IN	Ink/Toner/Printer Supplies
00BB	Baseball	00EN	Early Notification	00IP	Penalty & Interest
00BE	Book Express	00ER	Elementary Remediation (Summer School)	00IS	Instructional Specialist
00BK	Book Store	00ES	Educational Support	00IT	Intern Teachers
00BP	Boys PE/Athletics	00FA	Fine Arts	00JG	Janis Gaul's Budget
00BS	Behavior Specialist	00FB	Football	00JJ	Junior Jacket Football (Elementary)
00BT	Behavior Training Center	00FD	Floral Design	00KN	Kindergarten
00BU	Business Class	00FF	Faculty Fund (Fund 890 Only)	00LB	Limited Benefit Accident Only Plan
00BZ	Buzz-Media	00FL	Flexible Spending	00LC	Life Cycle
00C1	Campus Capital Outlay Allocation	00FO	Foundation.School.Program	00LD	Ladies Of Distinction
00C2	Cosmetology	00FR	Facility Rental	00LF	Term Life
00C3	Clinical Rotation	00G1	Grade One	00LI	Permanent Life Insurance
00C4	Cross Country	00G2	Grade Two	00LP	Limited English Proficiency
00CA	Campus Allocation	00G3	Grade Three	00LR	Local Revenue
00CB	Cafe Bar - Fund 240	00G4	Grade Four	00LV	Voluntary Life Insurance
00CC	Cell Phone Credits/Receivable	00G5	Grade Five	00MA	Math Department
00CD	Certificate of Deposit	00G6	Grade Six	00MB	Medical Billing
00CF	Court Fees	00G7	Grade Seven	00MC	Miscellaneous Coaches
00CJ	Campus Capital Outlay Allocation	00G8	Grade Eight	00MD	Medical
00CJ	Criminal Justice	00GA	Game Officials/Referees	00ME	Misc Expenses
00CL	Color Guard	00GC	Gulf Coast Area School Board	00MH	Media Tech
00CN	Concessions	00GF	Golf	00MS	Miscellaneous Students
00CO	Coca-Cola Scholarships	00GP	Girls PE/Athletics	00MT	Misc. Teacher Activity Account
00CP	Case Program	00GR	Grant Department Program Director	00MU	Music Theater
00CR	Crisis Prevention Institute	00GS	General Supplies	00NC	New Arrival Centers
00CU	Credit Union Scholarship	00H1	High School Freshman	00ND	Natural Disaster
00CY	Discretionary Funds (50% Carryover)	00H2	High School Sophomore	00NI	NCI Donation
00DA	District Agriculture Show	00I3	High School Junior	00NQ	Non-Qualified Expense
00DB	Dunbar	00H4	High School Senior	00NT	New Teacher/Mentor
00DC	Deferred Compensation (Payroll Liability)	00HA	Health Savings Account Premium	00OP	Over Payment
00DD	District Depository	00HC	District Health Center	00OS	Cash Over/Short
00DF	Discretionary Funds (65% Carryover - Thru 2005-06)	00ID	Harris County Appraisal District	00PA	Positive Approach To Student Success (PASS)
00DL	Dual Language	00HE	Higher Education	00PC	Pep Center (Use With Org 820)
00DP	District Planning Advisory Committee (DPAC)	00HF	Health Savings Account Fee	00PD	Print Document Center
00DS	Disabilities	00IG	HomeGrown	00PE	Public Education Info. Mgmt Systems (PEIMS)
00DV	Dental	00HI	Hospital Indemnity Plan	00PF	Parent Facilitator
		00HL	Homeless	00PII	Photography
		00HO	Hosted Athletic Events		
		00IP	High Point		

**Sub Object 00AP - 00PH**

Exhibit 17-05: Sub-Object Codes (Continued)

00PI	Parental Involvement	001K	TAKS Sumner School	0JG2	Jacket Guard
00PK	Pre-Kindergarten	00TN	Tennis	0LSS	Lady Strength & Conditioning
00PL	PALS	00TO	Tournament Events	0PDD	Previous District Depository
00PN	Percussion	001P	Ttl II Techn Immersion Pilot Grant	0PVA	Property Value Audit
00PO	Playoffs	00TR	Transcripts	0SAB	Student Advisory Board
00PP	Paypams (Fund 240 Only)	00TX	Textbooks Activity Account	0SHH	Sociedad Honoraira Hispanica
00PS	Pre-Season Football	00UB	Upward Bound	0SSB	Spanish Spelling Bee Scholarship
00PT	Pharmacy	00UE	Unemployment Compensation	0TTA	Training And Technical Assistance (Early Head Start Only)
00PY	Prior Year	00UL	UIL Academic Meet	0WNM	Why Not Me Club
00QE	Qualified Expense	00UN	Model United Nations	0YFC	Youth For Christ
00QZ	QZAB	00UP	Unclaimed (Escheat) Property	0ZBA	Zero Balance Account
00RB	Robotics	00VB	Volleyball	10SR	Operating Supplies 1106 Investment 1108 Certificate of Deposit
00RE	Returned Checks	00VC	Voided Checks (Business Office Only)	ACCR	Accrual Year End Processing
00RF	Roll Forward From Prior Year	00VS	Vision	ADVL	Audio Visual Production
00RG	Registrar General Supplies	00W2	Welding Technology	ANCR	Anchor Club
00RI	Response To Intervention	00WC	Liability	ANIM	Anime Club
00RP	Retainage Payable	00XC	Credit Card	BCLB	Boys Club
00RR	Recognized Revenue - Accrued State Days)	00YB	Yearbook	BEST	Best Pals
00RT	RevTrak	00ZC	Zotz Copier	BSOC	Soccer - Boys
00S2	Student Attendance Incentives	0504	Section 504	CANC	Employee Benefits - Cancer Plan
00S3	Star Student Scholarship	0ADD	Additional Funds	CASP	Competitive Art Scholars Program
00S6	Softball	0AWP	Aquatic Water Polo	CCMR	College, Career, Military Readiness
00S7	Student Success Initiative (Summer School)	0BEL	Bilingual Elementary	CERT	Industry Certification
00SA	SAT/ACT Students; Security Audits	0BSE	Bilingual Secondary	CHES	Chess Club
00SB	Snack Bar	0CBE	Credit By Exam	CLOC	Cobb Leaders On Campus
00SC	Student Council	0CDL	CIDL TESTING FEE	CONT	Contingency Funds
00SD	Staff Development	0CED	County Education District (Tax Office Only)	COVID	COVID 19 Expenditures
00SE	Special Education Accelerated Center For Education	0CLR	Clearing (Business Office Only)	CPAT	Career Path
00SF	Scholarship Fund	0CPR	CPR	CSOC	Soccer - Co-Ed
00SL	Structured Learning Class - Autism	0CUL	School Culture	CULA	Culinary Arts
00SM	Sports Medicine	0DAD	Dudes And Divas	CYBE	Cyber Security
00SO	Special Olympics	0EID	Elementary Integration and Differentiation	DANC	Dance
00SP	Spark Parks	0EST	Bringing Exceptional Students Together	DECA	Distributive Ed. Clubs of America
00SR	Athletic Stadium Scoreboard - Installed 2013	0FAC	Facilities and Planning	DEDI	Demoiselle Diamonds
00SS	Strength & Speed/Conditioning	0FCA	Fellowship Christian Athletics	DENT	Employee Benefits - Dental Plan
00ST	Saturday Tutorials	0FFA	Future Farmers Of America (FFA)	DIDE	Distinguish & Debonair
00SU	Summer School	0FFV	Fresh Fruit and Vegetable Program	DUAL	Dual Credit
00SW	Social Worker	0ITEB	IIEB Scholarship	DUKE	Duke Talent Search
00TC	Track	0IMA	To be used to record IMA purchases prior to allotment approval	FASH	Fashion Design
00TD	Toy Drive	0J41	National Junior Honor Society (NJHS)	FBLA	Future Business Leaders of America
00TI	Graphing Calculator			FCCL	Family, Career & Comm Leaders Of America (FCCLA)

**Sub Object 00PI - FCCL**

**Section 17: Account Codes**

**Exhibit 17-05: Sub-Object Codes (Continued)**

FLAG	Flags	REBT	Rebate	WRE1	Well Rounded Educational Opportunities 1
FOUN	Foundations	RETN	Retention Supplemental Pay	WRE2	Well Rounded Educational Opportunities 2
FREN	French Club	ROSE	Rose Buds	WRE3	289 - Well Rounded Educational Opportunities 3
GCLB	Girls Club	SBOG	Souper Bowl of Giving	WRE4	Well Rounded Educational Opportunities 4
GENT	Gents	SC30	Summer Cleaning Crew Supervisor	WRE5	289 - Well Rounded Educational Opportunities 5
GSOC	Soccer - Girls	SC50	Summer Cleaning Crew Worker	WREL	Well Rounded Ed. Opportunities - English Language Learners
HCOP	Health Co-Op	SF30	Summer Food Service Supervisor	WREO	Well Rounded Educational Opportunities - SEL
HOPEK	John Hopkins	SF50	Summer Food Service Worker	WRSE	Well Rounded Secondary English Lang. Learners
HOSA	HOSA - Future Health Professionals	SHCT	Safe and Healthy Students - CTE	WRSP	289 - Well Rounded Educational Opportunities - Summer Programs
INTR	Interact (Rotary)	SIIS0	Safe and Healthy Students - SEL	YEPR	YE PR Accruals - Function Pay (Time Cards & Extra Duty Pay)
LEGL	Employee Benefit - Legal Ease	SHS1	Safe and Healthy Students 1	YKLA	Young Knights Leadership Academy
LGIC	LOGIC Investment Pool	SIIS2	Safe and Healthy Students 2	YMWC	Young Men and Women
LILI	Life Light	SHS3	289 - Safe and Healthy Students 3		
LOTC	LOTC	SING	North Shore High School Singers		
LSPF	Lone Star First Public Investment Pool	SJKT	Scrap Jackets		
LULC	LULAC	SN41	Science National Honor Society		
MARI	Maritime	SNCL	Science & Nature Club		
MATC	Mu Alpha Theta Chapter	SOCR	Intramural Soccer		
MCCL	Multi-Cultural Club	SPAY	School Pay		
MDMS	Mademoiselles	STEP	Gents Step Team		
MEND	Men Of Distinction	STUP	Start Up - Beginning of Year Start Up Supplies		
MIDH	Mid-Year Hire	TAFE	Texas Assoc. Of Future Educators		
MISL	Math & Science Club	TEC1	Effective Use of Technology		
MSGC	Mustang Gaming Club	TEC2	Technology Infrastructure		
MTPA	Manual Trades Perfect Attendance	TEC3	289 - Effective Use of Technology 3		
NIFA	New Instructional Facilities Allotment	TEC4	Effective Use of Technology 4		
NPFH	No Place For Hate	TEMP	Temporary Transfer		
NS41	National Spanish Honor Society	TXCL	Texas CLASS Investment Pool		
NV41	National Vocational Honor Society	TXPL	TexPool Investment Pool		
ORCH	Orchestra	VOCA	Vocational		
PAST	Para After School Training - (Payroll Only)	WHSE	Warehouse Due To Due From (Business Office Use Only)		
PAYR	Payroll Due To Due From (Business Office Use Only)	WRCT	289 - Well Rounded Educational Opportunities - Career & Tech.		
PHET	Practicum In Education & Training	WRE0	Well Rounded Educational Opportunities 0 - SEL		
PRID	Pride Club				
PROJ	Project Graduation				

**Sub Object FLAG - YMWC**

Exhibit 17-06: Campus Organization Codes

000	General	265	Title IV, Part B - 21st Century	823	Little League Fields
002	Galena Park High School	289	Federally Funded Special Revenue Func	824	GPISD North Annex (Custodial on Scotter)
003	North Shore High School	397	Advanced Placement Incentives		
004	North Shore Senior High School	410	Instructional Materials Allotment	825	GPISD South Annex
005	Accelerated Center For Education	429	State Funded Special Revenue Funds	826	North Side District Childcare Center
006	High Point	461	Campus Activity	828	828
007	Success Academy	465	Locally Funded Student Activity Funds	829	829
008	Early Impact High School	481	Locally Funded Special Revenue Funds	861	Tax Escrow
010	North Shore Senior High 10th Grade	486	Locally Funded Special Revenue Funds	863	Payroll Clearing
041	Galena Park Middle School	599	Debt Service Fund	865	Student Activity
042	North Shore Middle School	628	Capital Projects Fund - 2008 Bonds	890	Donation Clearing Account
043	Woodland Acres Middle School	629	Capital Projects Fund - 2010 Bonds	999	Other
044	Cunningham Middle School	630	Capital Projects Fund - 2016 Bonds		
045	Cobb Sixth Grade Campus	631	Capital Projects Fund - 2018 Bonds		
101	Cimarron Elementary School	632	Capital Projects Fund - 2020 Bonds		
102	Cloverleaf Elementary School	641	Our Lady Of Fatima		
104	Galena Park Elementary School	642	Christian Tabernacle		
105	Green Valley Elementary School	643	Brighter Stars Academy		
106	Jacinto City Elementary School	644	Resurrection Private School		
107	MacArthur Elementary School	645	Family Christain Academy		
108	North Shore Elementary School	646	Holy Trinity Private School		
109	Pyburn Elementary School	699	Summer School		
110	Woodland Acres Elementary School	701	Superintendent		
111	Tice Elementary School	702	Board Of Trustees		
112	Purple Sage Elementary School	703	Tax Office		
113	Havard Elementary	720	Direct Cost In Function 41		
114	Normandy Crossing Elementary	750	Indirect Cost In Function 41		
115	Williamson Elementary	752	Copier Service		
116	Sam Houston Elementary	802	Custodial		
161	General Fund - Tax Escrow Clearing	810	Scholarships		
163	General Fund - Payroll Clearing	812	Transportation Facility Addition To Parking Lot		
197	General Fund - Disaster Recovery Fund				
198	General Fund - Emergency Account	813	Dement Stadium		
205	Early Head Start Program	814	New Stadium/Natorium		
206	McKinney-Vento Homeless Education	815	Administration Building		
211	ESEA, Title I, Part A - Improving Basic	816	Future Farmers Of America		
212	ESEA, Title I, Part C - Migrant	817	Construction		
224	IDEA - Part B, Formula	818	Maintenance		
225	IDEA - Part B, Preschool	819	DOSS Annex (Force Street Complex)		
226	IDEA - Part B, Discretionary	820	PEP Center (1902 2nd Street, Galena Park)		
240	Food Service				
244	Carl D. Perkins Basic Formula Grant	821	New Warehouse		
255	ESEA, Title II, Part A - TPTR	822	New ACT Clinic (Almatha Taylor Clinic)		
263	Title III, Part A - LEP				

This segment represents the three-digit campus or department number of the activity or item.

**Campus/Organization**

## Section 17: Account Codes

### Exhibit 17-07: Program Intent Code (PIC)

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#### 1x - Basic Services

11 Basic Educational Services (in general education, most often used with functions 11, 12 and 13)

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#### 2x - Enhanced Services

21 Gifted and Talented  
22 Career & Technology  
23 Services To Students W/Disabilities (Special Education)  
24 Accelerated Education  
25 Bilingual/ESL  
26 Nondisciplinary Alternative Education Program - AEP Basic Services  
28 Disciplinary Alternative Education Program - DAEP Basic Services

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30 Title I Schoolwide  
36 Early Education Allotment  
37 Dyslexia  
38 College, Career, and Military Readiness

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43 Dyslexia - Special Education

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#### 9x - Other

91 Athletics and Related Activities  
99 Undistributed (in general education, most often used with functions 23, 31, 33, and 36)

**This segment is used to account for the costs of instructions and other services that are directed toward a particular need of a specific set of students. The "intent" determines the PIC, not the demographic make-up of the students served.**

### Program Intent Code (PIC)



Exhibit 17-08: Budget Manger Codes

000 000 General	160 Fine Arts & Academic	604 Custodial Services
102 Galena Park High School	Enrichment	605 Transportation
103 North Shore Senior High 9th Grade	161 Educational And Academic	606 Grounds
104 North Shore Senior High	Support	607 Student Nutrition
105 Accelerated Center For Education	163 Federal Programs, Compliance	609 Security & Technology
106 High Point	& Comp Ed	610 Lifecycle Projects
108 Early College High School	164 Student Support Services	612 Security & Emergency
110 North Shore Senior High 10th Grade	165 Federal Programs & Compliance	Management/Foundations
111 Cimarron Elementary	Spec Prgrms	615 Bond Fund Manager
112 Cloverleaf Elementary	166 Grants & Initiatives	701 Human Resource Services
113 Havard Elementary	168 Student Assessment &	702 Risk Management &
114 Galena Park Elementary	Accountability	Non-Exempt Services
115 Green Valley Elementary	169 Federal Programs & Compliance	703 Employee Compensation
116 Jacinto City Elementary	Spec Ed	705 Human Resource Services
117 MacArthur Elementary	170 Career & Technology Ed.	Elementary
118 North Shore Elementary	173 Early Head Start	706 Tax Assessor-Collector
119 Pyburn Elementary	175 Staff Development	707 Facilities
120 Woodland Acres Elementary	179 School Administration	708 Recruitment
121 Tice Elementary	& Leadership Development	709 Human Resource Services
122 Purple Sage Elementary	181 Director - Athletics	Secondary
124 Normandy Crossing Elementary	182 Student Support	711 Employee Benefits
125 Williamson Elementary	186 Educational Support	712 Athletic Events
126 Sam Houston Elementary	191 Student Applications	801 Chief Financial Officer
141 Galena Park Middle	203 Education Foundation	802 Payroll Services
142 North Shore Middle	250 Deputy Superintendent For	804 Warehouse Services
143 Woodland Acres Middle	Educational Support & School Admi	805 Budget & Financial
144 Cunningham Middle	251 Asst. Superintendent for Educational	Support Services
145 Cobb 6th Grade	Support and School Admin	807 Accounting Services
155 Curriculum & Instruction	261 Night School	902 District Wide Expenditures
157 Advanced Placement &	401 Communications	903 Superintendent
Gifted & Talented	402 Governmental Relations and Elections	
158 Technology	601 Operations	
159 Early Childhood &	602 Maintenance	
Elementary Bilingual	603 Energy Management	

This segment represents who has control over the budget for a particular account.

**Budget Manager**

**Section 17: Account Codes**

**Exhibit 17-09: Project Codes**

<b>Grants</b>					
0EHS	Early Head Start - Misc Donations	HELP	481 HELP (Helping Kids Urgent	SAFE	School Safety and Security Grant
0LAA	199 - Literacy Achievement Academy		Mini-Grant Program)	SLEP	Summer School - LEP
0MAA	199 - Mathematics Achievement Academy	LOWE	Lowe's Toolbox For Education	SPED	Special Ed Fiscal Support Allotment
0RLA	0RLA - Reading to Learn Academy	MHFA	Operation Mental Health First Aid (SAMSHA)	SPIE	SPIE Education Outreach Grant
0TRS	Texas Rising Star	NASA	NASA Alumni League JSC	STTE	Statewide Tools For Teaching Excellence
1CIS	429 - Communities In School	NKDI	No Kid Hungry, Share Our Strength	TECH	Technology Lending Grant
21ST	21st Century Learning Centers	POHA	Port Of Houston Authority (Maritime)	THHC	Texas Hurricane Homeless Children's Youth
APCA	Adv. Placement Campus Awards	PREK	Prekindergarten Grant	UWBB	United Way Bright Beginnings Salary Incentive
APTT	Adv. Placement Teacher Training Reimbursements	R4SS	Region 4 School Support	WALM	Wal-Mart Grant
FDTX	Feeding Texas School Lunch Fund	READ	429 - READ Grant Summer Reading Academy	YMFA	Youth Mental Health First Aide for Schools
FUEL	Fuel Up to Play 60				
GNG1	Grab N Go Breakfast Carts Program	RSLP	Read to Succeed Award (License Plate)		
GNG2	Gran N Go Breakfast Carts Program				
HCPA	481 HCPA (Houston CPA Society)				

**For Lifecycle Projects the project number starts with a letter L. (a few examples are)**

L021	2018-2019 Lifecycle Project - COBB - Addition	L065	2019-2020 Lifecycle Project - NSSH & GPIIS Auditorium Reno	L079	2019-2020 Lifecycle Project - GPMS Lighting
L024	2018-2019 Lifecycle Project - North Side District Childcare	L067	2019-2020 Lifecycle Project - GPHS Furniture	L095	2019-2020 Lifecycle Project - Cobb Cooling Tower Refurb
L053	2018-2019 Lifecycle Project - Admin Board Room A/V	L070	2019-2020 Lifecycle Project - Thermostats REBT	L101	2019-2020 Lifecycle Project - LSG Fryer Replacement
L059	2019-2020 Lifecycle Project - GP Sports Complex Drainage	L075	2019-2020 Lifecycle Project - PreK Expansion		

**For general operating funds the project number is used to further define the account code.**

0SSC	Summer Sports Camps	COVID	Covid	PALT	Pallet Recycling
BS1R	Booster Club	FISC	Instruction & Tech. Summer Camp	SUMM	Summer Worker

**Project**