

Appendix 5 - Account Code Listings

Fund Codes

100 THROUGH 600

GOVERNMENTAL FUND TYPES

100-199

GENERAL FUND

Fund Number	Title	CFDA Number
101	Food Service	(10.553, breakfast; 10.555, lunch)
102	ESC State Support (Education Service Centers Only)	
103-160	Reserved for Future State Definition	
161-198	Locally Defined Classifications (Convert to Fund 199 for PEIMS)	
199	General Fund	

200/300/400

SPECIAL REVENUE FUNDS

200-289

SPECIAL REVENUE (FEDERAL PROGRAMS)

Fund Number	Title	CFDA Number
201	Reserved for future state definition	
202	Reserved for future state definition.	
203	Child Care Development Block Grant	(93.575)
204	ESEA, Title IV, Part A Safe and Drug Free Schools and Communities Act	(84.186A)
205	Head Start	(93.600)

Fund Number	Title	CFDA Number
206	ESEA Title X, Part C - Education for the Homeless Children and Youth	(84.196)
207	Reserved for future state use.	
208	Human Immunodeficiency Virus (HIV) Education	(93.938)
209	Energy Conservation for Institutional Buildings	(81.052)
210	Reserved for future state use.	
211	ESEA, Title I, Part A - Improving Basic Programs	(84.010A)
212	ESEA Title I, Part C - Education of Migratory Children	(84.011)
213	ESEA Title I, Part B, Subpart 3 - Even Start Family Literacy	(84.213)
214	Reserved for future state use.	
215	Reserved for future state use.	
216	Reserved for future state use.	
217	Reserved for future state use.	
218	ESEA Title V, Part D, Subpart 6, - Jacob Javits Gifted and Talented Students Education Act	(84.206)
219	Reserved for future state use.	
220	Adult Basic Education (ABE) – Federal	(84.002)
221	Reserved for future state use.	
222	National and Community Service Act - Learn and Serve America	(94.004)
223	Temporary Assistance for Needy Families (TANF)	(93.558)

Fund Number	Title	CFDA Number
224	IDEA - Part B, Formula	(84.027)
225	IDEA - Part B, Preschool	(84.173)
226	IDEA - Part B, Discretionary	(84.027)
227	IDEA - Part B, Deaf	(84.027)
228	IDEA - Part B, Preschool Deaf	(84.173)
229	IDEA - Part D, Deaf-Blind	(84.025)
230	IDEA - Part D, Personnel Training	(84.029)
231	Reserved for future state use.	
232	Reserved for future state use.	
233	Reserved for future state use.	
234	Reserved for future state use.	
235	Reserved for future state use.	
236	Substance Abuse Prevention and Treatment Block Grant - Intervention	(93.959)
237	ESEA Title IV - Safe and Drug Free Schools and Community Act	(84.186A)
238	Substance Abuse Prevention and Treatment Block Grant - Females	(93.959)
239	Substance Abuse Prevention and Treatment Block Grant - Prevention	(93.959)
240	National School Breakfast and Lunch Program	(10.553, breakfast; 10.555, lunch)
241	Education Service Center Child Nutrition	
242	Summer Feeding Program, Texas Department of Agriculture (TDA)	(10.559)
243	Career and Technical - Technical	(84.243A)

Fund Number	Title	CFDA Number
	Preparation	
244	Career and Technical - Basic Grant	(84.048)
245	Career and Technical - Single Parent	(84.048A)
246	Career and Technical - Sex Equity	(84.048A)
247	Career and Technical - Curriculum Development	(84.048A)
248	Career and Technical - Professional Development	(84.048A)
249	Career and Technical - Community Based Organization	(84.174A)
250	Career and Technical - Apprenticeship	(84.048A)
251	Career and Technical - Quality Work Force	(84.048A)
252	Career and Technical - Other Program Improvement	(84.253A)
253	IDEA, Part C, Early Intervention (Deaf)	(84.181A)
254	Reserved for future state use.	
255	ESEA, Title II, Part A,: Teacher and Principal Training and Recruiting	84.367A
256	ESEA, Title I, Part F, Comprehensive School Reform Demonstration Program, Improving Teaching and Learning	(84.010B)
257	Reserved for future state use.	
258	Public Charter Schools	(84.282)
259	Matching Funds for Library Purchases	
260	Reserved for future state use.	
261	Reading First	(84.357)
262	Title II, Part D, Subpart 1, Enhancing	(84.318A)

Fund Number	Title	CFDA Number
	Education Through Technology	
263	Title III, Part A, English Language Acquisition and Language Enhancement	(84.365A)
264	Community Service Grant Program	(84.184c)
265	Title IV, Part B 21 st Century Community Learning Centers	(84.287)
266	ARRA of 2009, Title XIV, State Fiscal Stabilization Fund (<i>Effective fiscal year 2008/09</i>)	(84.394)
267	Improving Academic Achievement (Grants for State Assessments and Related Activities)	(84.369)
268	Improving Academic Achievement (Grants for Enhanced Assessment Instruments)	(84.368)
269	Title V, Part A – Innovative Programs	(84.298)
270	ESEA, Title VI, Part B, Subpart 2 – Rural and Low-Income Program	(84.358B)
271	Workforce Investment Act Youth Activities (Effective September 1, 2005)	(17.259)
272	Medicaid Administrative Claiming Program – MAC (Effective September 1, 2005)	(93.778)
273	Mathematics and Science Partnerships (Effective fiscal year 2008/09)	(84.336B)
274	GEAR UP (Effective fiscal year 2008/09)	(84.334S)
275	School Dropout Prevention (Effective fiscal year 2008/09)	(84.360A)
276	Title I SIP Academy Grant (Effective fiscal year 2008/09)	(84.377A)
277-278	Reserved for Future State Definition	

Fund Number	Title	CFDA Number
279	Title II, Part D, Subpart 1 – Enhancing Education through Technology - ARRA (Stimulus) <i>(Effective fiscal year 2008/09)</i>	(84.386)
280	ESEA, Title X, Part C – Education for the Homeless Children and Youth - ARRA (Stimulus) <i>(Effective fiscal year 2008/09)</i>	(84.387)
283	IDEA – Part B, Formula - ARRA (Stimulus) <i>(Effective fiscal year 2008/09)</i>	(84.391)
284	IDEA – Part B, Preschool - ARRA (Stimulus) <i>(Effective fiscal year 2008/09)</i>	(84.392)
285	ESEA, Title I, Part A – Improving Basic Programs - ARRA (Stimulus) <i>(Effective fiscal year 2008/09)</i>	(84.389)
286	Title I SIP Academy Grant - ARRA (Stimulus) <i>(Effective fiscal year 2008/09)</i>	(84.388)
287-288	Federally Funded Special Revenue Funds - Locally Defined (Convert to Fund 289 for PEIMS)	
289	Federally Funded Special Revenue Funds	

290-379 FEDERALLY FUNDED SHARED SERVICES

ARRANGEMENTS

Fund Number	Title	CFDA Number
291	Reserved for future state use.	
292	Shared Services Arrangements - Child Care Development Block Grant	(93.575)
293	Shared Services Arrangements - ESEA, Title IV, Part A - Safe and Drug Free Schools and Communities Act	(84.186A)
294	Shared Services Arrangements - Head Start	(93.600)

Fund Number	Title	CFDA Number
295	Shared Services Arrangements - ESEA Title X, Part C - Education for the Homeless Children and Youth	(84.196)
296	Reserved for future state use.	
297	Shared Services Arrangements - Human Immunodeficiency Virus (HIV) Education	(93.938)
298	Shared Services Arrangements - Energy Conservation for Institutional Building	(81.052)
299	Reserved for future state use.	
300	Shared Services Arrangements - ESEA, Title I, Part A - Improving Basic Programs	(84.010A)
301	Shared Services Arrangements - ESEA Title I, Part C - Education of Migratory Children	(84.011)
302	Shared Services Arrangements - ESEA Title I, Part B, Subpart 3 - Even Start Family Literacy	(84.213)
303	Reserved for future state use.	
304	Reserved for future state use.	
305	Reserved for future state use.	
306	Reserved for future state use.	
307	Shared Services Arrangements - ESEA Title V, Part D, Subpart 6 - Jacob Javits Gifted and Talented Students Education Act	(84.206)
308	Reserved for future state use.	
309	Shared Services Arrangements - Adult Basic Education (ABE) - Federal	(84.002)
310	Reserved for future state use.	

Fund Number	Title	CFDA Number
311	Shared Services Arrangements - National and Community Service Act - Learn and Serve America	(94.004)
312	Shared Services Arrangements - Temporary Assistance for Needy Families (TANF)	(93.558)
313	Shared Services Arrangements - IDEA - Part B, Formula	(84.027)
314	Shared Services Arrangements - IDEA - Part B, Preschool	(84.173)
315	Shared Services Arrangements - IDEA - Part B, Discretionary	(84.027)
316	Shared Services Arrangements - IDEA - Part B, Deaf	(84.027)
317	Shared Services Arrangements - IDEA - Part B, Preschool Deaf	(84.173)
318	Reserved for Future State Definition	
319	Shared Services Arrangements - IDEA - Part D, Personnel	(84.029)
	Shared Services Arrangements - IDEA - Part D, Personnel Training	
320	Reserved for Future State Definition	
321	Reserved for Future State Definition	
322	Reserved for Future State Definition	
323	Reserved for Future State Definition	
324	Reserved for Future State Definition	
325	Shared Services Arrangements - Substance Abuse Prevention and Treatment Block Grant - Intervention	(93.959)
		(TCADA code YIN)

Fund Number	Title	CFDA Number
326	Shared Services Arrangements -ESEA Title IV, Part A Safe and Drug Free Schools and Community Act	(84.186A) (CJD code ED)
327	Shared Services Arrangements - Substance Abuse Prevention and Treatment Block Grant - Females	(93.959) (TCADA code YPF)
328	Shared Services Arrangements - Substance Abuse Prevention and Treatment Block Grant - Prevention	(93.959) (TCADA code YPP)
329	Shared Services Arrangements - Summer Feeding Program, Department of Human Services (DHS)	(10.559)
330	Shared Services Arrangements - Career and Technical - Technical Preparation	(84.243A)
331	Shared Services Arrangements - Career and Technical - Basic Grant	(84.048)
332	Shared Services Arrangements - Career and Technical - Single Parent	(84.048A)
333	Shared Services Arrangements - Career and Technical - Sex Equity	(84.048A)
334	Shared Services Arrangements - Career and Technical - Curriculum Development	(84.048A)
335	Shared Services Arrangements - Career and Technical - Professional Development	(84.048A)
336	Shared Services Arrangements - Career and Technical - Community Based Organization	(84.174A)
337	Shared Services Arrangements - Career and Technical - Apprenticeship	(84.048A)
338	Shared Services Arrangements - Career	(84.048A)

Fund Number	Title	CFDA Number
	and Technical - Quality Work Force	
339	Shared Services Arrangements - Career and Technical - Other Program Improvement	(84.253A)
340	Shared Services Arrangements - IDEA, Part C (Deaf)	(84.181A)
	Shared Services Arrangements - IDEA, Part C, Early Intervention (Deaf)	
341	Reserved for future state use.	
342	Shared Services Arrangements – ESEA, Title II, Part A: Teacher and Principal Training and Recruiting	(84.367A)
343	Shared Services Arrangements - ESEA Title I, Part F Comprehensive School Reform	(84.010B)
344	Reserved for future state use.	
345	Reserved for future state use.	
346	Reserved for future state use.	
347	Shared Services Arrangements – ESEA, Title VI, Part B, Subpart 2 – Rural and Low-Income School Program	(84.358B)
348	Shared Services Arrangements – Reading First	(84.357)
349	Shared Services Arrangement – Title II, Part D, Subpart 1 Enhancing Education Through Technology	(84.318A)
350	Shared Services Arrangements – Title III, Part A English Language Acquisition and Language Enhancement	(84.365A)
351	Shared Services Arrangements – Community Service Grant Program	(84.184C)

Fund Number	Title	CFDA Number
352	Shared Services Arrangements – 21 st Century Community Learning Centers	(84.287)
353	Reserved for future state use	
354	Shared Services Arrangements – Improving Academic Achievement (Grants for State Assessments and Related Activities)	(84.369)
355	Shared Services Arrangements - Improving Academic Achievement (Grants for Enhanced Assessment Instruments)	(84.368)
356	Shared Services Arrangements – Title V, Part A – Innovative Programs	(84.298)
357	Shared Services Arrangements – Mathematics and Science Partnerships (effective fiscal year 2008/09)	(84.336B)
358	Shared Services Arrangements – Title I SIP Academy Grant (effective fiscal year 2008/09)	(84.377A)
359	Shared Services Arrangements – ESEA, Title I, Part A – Improving Basic Programs – ARRA (Stimulus) (<i>Effective fiscal year 2008/09</i>)	(84.389)
360	Shared Services Arrangements – Title I SIP Academy Grant - ARRA (Stimulus) (<i>Effective fiscal year 2008/09</i>)	(84.388)
361	Shared Services Arrangements – Title II, Part D, Subpart 1 – Enhancing Education Through Technology - ARRA (Stimulus) (<i>Effective fiscal year 2008/09</i>)	(84.386)
362-363	Reserved for Future State Definition	

Fund Number	Title	CFDA Number
364	Shared Services Arrangements – IDEA – Part B, Formula - ARRA (Stimulus) <i>(Effective fiscal year 2008/09)</i>	(84.391)
365	Shared Services Arrangements – IDEA – Part B, Preschool - ARRA (Stimulus) <i>(Effective fiscal year 2008/09)</i>	(84.392)
366	Shared Services Arrangements – ARRA of 2009, Title XIV, State Fiscal Stabilization Fund <i>(Effective fiscal year 2008/09)</i>	(84.394)
367	Shared Services Arrangements – ESEA Title X, Part C – Education for the Homeless Children and Youth - ARRA (Stimulus) <i>(Effective fiscal year 2008/09)</i>	(84.387)
368-378	Federally Funded Shared Services Arrangements - Locally Defined (Convert to Fund 379 for PEIMS)	
379	Federally Funded Shared Services Arrangements	

380-429**SPECIAL REVENUE FUNDS (STATE PROGRAMS)**

Fund Number	Title	CFDA Number
381	Adult Basic Education (ABE) - State	
382	Temporary Assistance for Needy Families - State TEC §29.252	
383	Professional Staff Development	
384	Texas After School Initiative	
385	Visually Impaired	
	State Supplemental Visually Impaired (SSVI)	
386	Regional Day School for the Deaf	

Fund Number	Title	CFDA Number
387	Quality Work Force Planning - State	
388	Innovative Education Grants	
389	Master Mathematics Teacher	
390	Early Childhood Limited English Proficient (LEP) Summer Program	
391	Year Round Schools Incentive	
392	Noneducational Community - Based Support	
393	Texas Successful Schools Program	
394	Life Skills Program	
395	Comprehensive Developmental Guidance Program on Elementary Campuses for Students in At-Risk Situations Program	
396	Communities in Schools	
397	Advanced Placement Incentives	
398	Children's Trust Fund of Texas	
399	Campus Deregulation and Restructuring to Improve Student Achievement	
	Investment Capital Funds	
400	School Health (Education Service Centers Only)	
401	State-Funded Optional Extended-Year Program	
402	Texas Ready to Read Program	
403	Certification (Education Service Centers Only)	

Fund Number	Title	CFDA Number
404	Student Success Initiative	
405	Gifted and Talented (Education Service Centers Only)	
406	Teacher Recruitment (Education Service Centers Only)	
407	Bilingual Education (Education Service Centers Only)	
408	Technology (Education Service Centers Only)	
409	High School Completion and Success/Texas High School Project	
410	State Textbook Fund	
411	Technology Allotment	
412	Public School Child Care Services	
413	Telecommunication Infrastructure Fund	
414	Texas Reading Initiative/Texas Reading, Math and Science Initiative	
415	Kindergarten and Prekindergarten Grants	
416	State Head Start	
417	Educational Technology (Ed Tech Pilot)	
418	Active Employee Health Insurance Coverage or Supplemental Compensation (Fund Code Deleted effective 8/31/07)	
419	Head Start-Ready to Read/Early Childhood School Readiness	
420	Reserved for Future State Definition	
421	Master Reading Teacher	

Fund Number	Title	CFDA Number
422	Matching Funds for Library Purchases	
423	Limited English Proficient (LEP) Student Success Initiative (effective fiscal year 2008/09)	
424	School Leadership Pilot Program (effective fiscal year 2008/09)	
425	Teacher Induction and Mentoring Program (effective fiscal year 2008/09)	
426	Texas Educator Excellence Award Grant Program (effective fiscal year 2008/09)	
427	State Funded Special Revenue Funds - Locally Defined (Convert to Fund 429 for PEIMS)	
428	High School Allotment (through 2009/10)	
429	State Funded Special Revenue Funds	

430-459 SHARED SERVICES ARRANGEMENTS - STATE/LOCAL FUNDED

Fund Number	Title	CFDA Number
431	Shared Services Arrangements - Adult Basic Education State Educational Technology (Ed Tech) Pilot	
432	Shared Services Arrangements - Temporary Assistance for Needy Families (TANF)	
433	Shared Services Arrangements - Professional Staff Development	
434	Shared Services Arrangements - Visually Impaired	

Fund Number	Title	CFDA Number
	Shared Services Arrangements - State Supplemental Visually Impaired (SSVI)	
435	Shared Services Arrangements - Regional Day School for the Deaf	
436	Shared Services Arrangements - Quality Work Force Planning - State	
437	Shared Services Arrangements - Special Education	
438	Shared Services Arrangements - Public School Child Care Services	
439	Shared Services Arrangements - Texas Reading Initiative/Texas Reading, Math and Science Initiative	
440	Shared Services Arrangements - Telecommunication Infrastructure Fund	
441	Shared Services Arrangements – Head Start-Ready to Read/Early Childhood School Readiness	
442	Shared Services Arrangements – Limited English Proficient (LEP) Student Success Initiative (effective fiscal year 2008/09)	
443-445	Reserved For Future State Definition	
446-458	Shared Services Arrangements - State/Local Funded) Locally Defined (Convert to Fund 459 for PEIMS)	
459	Shared Services Arrangements - State/Local Funded Educational Programs (includes local/state supplement to federal)	

460-499 SPECIAL REVENUE FUNDS (LOCAL PROGRAMS)

Fund Number	Title	CFDA Number
461	Campus Activity Funds (see Fund 865 for Student Activity Funds)	
462-469	Reserved for Future State Definition	
470 – 471	Reserved for future State Definition – Permanent Funds	
472-478	Permanent Funds – Locally Defined (Convert to Fund 499 for PEIMS)	
479	Permanent Fund	
480-498	Locally Funded Special Revenue Funds - Locally Defined (Convert to Fund 499 for PEIMS)	
499	Locally Funded Special Revenue Funds	

500 DEBT SERVICE FUNDS

Fund Number	Title	CFDA Number
501-510	Reserved for Future State Definition	
511-598	Debt Service Funds - Locally Defined (Convert to Fund 599 for PEIMS)	
599	Debt Service Funds	

600 CAPITAL PROJECTS FUNDS

Fund Number	Title	CFDA Number
601-615	Reserved for Future State Definition	
616-698	Capital Projects Funds - Locally Defined (Convert to Fund 699 for PEIMS)	
699	Capital Projects Funds	

700 THROUGH 799

PROPRIETARY FUND TYPES

700-749 ENTERPRISE FUNDS

Fund Number	Title	CFDA Number
701	Enterprise Fund - National School Breakfast and Lunch Program (Report Budget and Actual Expenditures through PEIMS)	(10.553, breakfast; 10.555, lunch)
702-710	Reserved for Future State Definition	
711-748	Enterprise Funds - Locally Defined (Not Reported to PEIMS)	
749	Enterprise Funds (Not Reported to PEIMS)	

750-799 INTERNAL SERVICE FUNDS

Fund Number	Title	CFDA Number
751	Transportation (Not Reported to PEIMS)	
752	Print Shop (Not Reported to PEIMS)	
753	Insurance (Not Reported to PEIMS)	
754	Computer Operations (Not Reported to PEIMS)	
755	Public Entity Risk Pool (Not Reported to PEIMS)	
756-769	Reserved for Future State Definition	
770-798	Internal Service Funds - Locally Defined (Not Reported to PEIMS)	
799	Internal Service Funds (Not Reported to PEIMS)	

**800 THROUGH 899 FIDUCIARY FUND TYPES And Similar
Component Units 800-829 TRUST FUNDS**

Fund Number	Title	CFDA Number
800	Trust Funds	

Fund Number	Title	CFDA Number
801-805	Reserved for Future State Definition	
810	Private-Purpose Trust Funds	
811-815	Reserved for Future State Definition	
816-828	Private-Purpose Trust Funds	
829	Private-Purpose Trust Funds	

830-849 INVESTMENT TRUST FUNDS

Fund Number	Title	CFDA Number
830	Investment Trust Fund	
831-835	Reserved for Future State Definition	
836-848	Investment Trust Funds - Locally Defined (Not Reported to PEIMS)	
849	Investment Trust Funds - (Not Reported to PEIMS)	

850-859 PENSION TRUST FUNDS

Fund Number	Title	CFDA Number
851-858	Pension Trust Funds - Locally Defined (Not Reported to PEIMS)	
859	Pension Trust Funds (Not Reported to PEIMS)	

860-899 AGENCY FUNDS

Fund Number	Title	CFDA Number
861	Agency Fund for Tax Collections (Not Reported to PEIMS)	
862	Agency Fund for Textbook Waiver Refunds (Not Reported to PEIMS)	

Fund Number	Title	CFDA Number
863	Payroll Clearing Account (Not Reported to PEIMS)	
864	Accounts Payable Clearing Account (Not Reported to PEIMS)	
865	Student Activity Account (Not Reported to PEIMS) (See Fund 461 for Campus Activity Funds)	
866-875	Reserved for State Definition	
876-898	Locally Defined Agency Funds (Not Reported to PEIMS)	
899	Agency Funds (Not Reported to PEIMS)	

900**GENERAL CAPITAL ASSETS AND
GENERAL LONG-TERM DEBT ACCOUNT GROUPS**

Fund Number	Title	CFDA Number
901	General Capital Assets Account Group (Not reported to PEIMS; also referred to as Capital Asset Accounts)	
902	General Long-Term Debt Fund (Not reported to PEIMS; also referred to as General Long-term Liability Accounts)	

Function Codes

Function	Title
11	Instruction
12	Instructional Resources and Media Services
13	Curriculum Development and Instructional Staff Development
21	Instructional Leadership
23	School Leadership
31	Guidance, Counseling and Evaluation Services
32	Social Work Services
33	Health Services
34	Student (Pupil) Transportation
35	Food Services
36	Extracurricular Activities
41	General Administration
51	Facilities Maintenance and Operations
52	Security and Monitoring Services
53	Data Processing Services
61	Community Services
62	School District Administrative Support Services (Used by Education Service Centers Only)
71	Debt Service
81	Facilities Acquisition and Construction

Function	Title
91	Contracted Instructional Services Between Public Schools
92	Incremental Costs Associated with Chapter 41, <u>Texas Education Code</u>, Purchase or Sale of WADA
93	Payments to Fiscal Agent/Member Districts of Shared Services Arrangements
95	Payments to Juvenile Justice Alternative Education Programs
97	Payments to Tax Increment Fund
99	Other Intergovernmental Charges

Asset Object Codes

1000	<u>ASSETS AND OTHER DEBITS</u>
1100	CASH AND TEMPORARY INVESTMENTS
1101-1109 Cash and Temporary Investments	
℞ 1110	Cash and Cash Equivalents
℞1120	Investments – Current
1200	RECEIVABLES
℞ 1210	Property Taxes - Current
℞ 1220	Property Taxes - Delinquent
℞ 1230	Allowance for Uncollectible Taxes (Credit)
1240	Due from Other Governments
℞ 1241	Due from State
℞ 1242	Due from Federal Agencies
℞ 1243	Due from Other Governments
℞ 1250	Accrued Interest
1260	Due from Other Funds
℞ 1261	General Fund

℞ 1262	Special Revenue Fund
℞ 1263	Debt Service Fund
℞ 1264	Capital Projects Fund
℞ 1265	Enterprise Fund
℞ 1266	Internal Service Fund
℞ 1267	Trust and Agency Funds
℞1268	Permanent Funds
℞ 1290	Other Receivables
1300	INVENTORIES
℞ 1310	Inventories - Supplies and Materials
1400	OTHER CURRENT ASSETS
℞ 1410	Deferred Expenditures/Expenses
℞1420	Capitalized Bond and Other Debt Issuance Costs
℞1430	Premium and Discount on Issuance of Bonds (Deleted effective fiscal year 2008/09; September 1 or July 1 depending on fiscal year end)
℞1490	Other Current Assets
1500	LAND, BUILDINGS AND EQUIPMENT

℞ 1510	Land Purchase and Improvements
℞ 1520	Buildings and Improvements
1530	Furniture and Equipment
℞ 1531	Vehicles
℞ 1539	Furniture and Equipment
1540	Capital Assets - District Defined
℞ 1541	Vehicles
℞ 1549	Furniture and Equipment
1550	Assets Purchased Under Capital Leases
℞ 1551	Buildings
℞ 1559	Furniture and Equipment
1560	Library Books and Media
℞ 1569	Library Books and Media
1570	Accumulated Depreciation
℞ 1571	Accumulated Depreciation - Buildings
℞ 1572	Accumulated Depreciation - Vehicles

℞ 1573	Accumulated Depreciation - Furniture and Equipment
℞ 1574	Accumulated Depreciation - Library Books and Media
℞ 1576	Accumulated Depreciation - Capital Leases
℞1577	Accumulated Depreciation – Infrastructure
℞1578	Accumulated Depreciation – Art and Collections
℞1579	Accumulated Depreciation – Historical Treasures
℞1580	Construction in Progress
℞1590	Other Capital Assets – Infrastructure, Art, Historical Treasures, and Collections
℞1591	Infrastructure Assets Roads
℞1592	Infrastructure Assets – Drainage Systems
℞1593	Infrastructure Assets – Water Systems
℞1594	Infrastructure Assets – Sewer Systems
℞1595	Infrastructure Assets – Lighting Systems
℞1596	Infrastructure Assets – Other
℞1597	Infrastructure Assets – Network or Subsystems of a Network
℞1598	Art and Collections
℞1599	Historical Treasures

1600	Reserved for Future State Definition
1700	Reserved for Future State Definition
1800	RESTRICTED ASSETS
℞ 1810	Cash and Temporary Investments
℞ 1890	Other Restricted Assets
1900	OTHER ASSETS
℞1910	Long-Term Investments
℞1990	Other Assets

Liability Object Codes

2000	<u>LIABILITIES</u>
2100	CURRENT PAYABLES
℞ 2110	Accounts Payable
2120	Bonds and Loans Payable - Current Year
℞ 2121	Bonds Payable - Current Year
℞ 2122	Loans Payable - Current Year

℞ 2123	Other Liabilities - Current
℞ 2130	Capital Leases Payable - Current Year
2140	Interest Payable
℞ 2141	Bond Interest Payable
℞ 2142	Loan Interest Payable
℞ 2143	Capital Lease Interest Payable
2150	Payroll Deductions and Withholdings
℞ 2151	Federal Income Taxes
℞ 2152	FICA and Medicare Taxes
℞ 2153	Group Health and Life Insurance
℞ 2154	Credit Union
℞ 2155	Teacher Retirement
℞ 2159	Other
℞ 2160	Accrued Wages Payable
2170	Due to Other Funds
℞ 2171	General Fund
℞ 2172	Special Revenue Fund

℞ 2173	Debt Service Fund
℞ 2174	Capital Projects Fund
℞ 2175	Enterprise Fund
℞ 2176	Internal Service Fund
℞ 2177	Trust and Agency Funds
℞2178	Permanent Funds
2180	Due to Other Governments
℞ 2181	Due to State
℞ 2182	Due to Federal Agencies
℞ 2183	Due to Other Governments
℞ 2184	Due to Government Unit - Taxes
℞ 2190	Due to Student Groups
2200	ACCRUED EXPENDITURES/EXPENSES
℞ 2210	Accrued Expenditures/Expenses
2300	DEFERRED REVENUE
℞ 2310	Deferred Revenue
2400	PAYABLE FROM RESTRICTED ASSETS

℞ 2410	Construction Contract
℞ 2420	Fiscal Agent
℞ 2430	Accrued Interest
℞ 2440	Other
2500	BONDS AND LOANS PAYABLE - LONG-TERM
℞ 2510	Bonds Payable - Long-Term
℞ 2511	Deferred Gain/Loss on Defeasance of Bonds
℞ 2512	Accumulated Accretion on Capital Appreciation Bonds
℞ 2516	Premium and Discount on Issuance of Bonds (Effective fiscal year 2008/09; September 1 or July 1 depending on fiscal year end)
℞ 2520	Loans Payable - Long-Term
2530	OTHER LONG-TERM DEBT PAYABLE
℞ 2531	Capital Leases Payable - Long-Term
℞ 2532	Vested Vacation Benefits Payable
℞ 2590	Other Long-Term Debt Liabilities

Fund Equity Object Codes

Prior to GASB 54 Effective Date (through FY 2009-10)

3000	<u>FUND EQUITY/FUND NET ASSETS</u>
3100	RESERVED FOR FUTURE STATE DEFINITION
℞ 3200	INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT
3300	RESERVED FOR FUTURE STATE DEFINITION
3400-3600	FUND BALANCE
3400	RESERVED FUND BALANCE
℞ 3410	Reserve for Investment in Inventories
℞ 3420	Reserve for Retirement of Long-Term Debt
℞ 3430	Reserve for Prepaid Items
℞ 3440	Reserve for Outstanding Encumbrances
℞ 3450	Reserve for Food Service
℞ 3460	Reserve for Fund Balances of Consolidated School Districts
℞ 3470	Reserve for Capital Acquisition Program and Contractual Obligations
℞ 3490	Other Reserves of Fund Balance

3500	DESIGNATED FUND BALANCE
℞ 3510	Designated Fund Balance - Construction
℞ 3520	Designated Fund Balance - Claims and Judgments
℞ 3530	Designated Fund Balance - Capital Expenditures for Equipment
℞ 3540	Designated Fund Balance - Self-Insurance
℞ 3590	Other Designated Fund Balance
℞ 3600	UNRESERVED, UNDESIGNATED FUND BALANCE
℞ 3700	BUDGETARY FUND BALANCE
℞ 3800	RESTRICTED NET ASSETS
℞ 3900	UNRESTRICTED NET ASSETS

After GASB 54 Effective Date (FY 2010-11)

3000	<u>FUND EQUITY/FUND NET ASSETS</u>
3100	RESERVED FOR FUTURE STATE DEFINITION
℞ 3200	INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT

3300	RESERVED FOR FUTURE STATE DEFINITION
3400-3600	FUND BALANCE
3400	NONSPENDABLE OR RESTRICTED FUND BALANCE
℞ 3410	Nonspendable Inventories
℞ 3415	Nonspendable Long-Term Loans/Notes Receivable
℞ 3425	Nonspendable Endowment Principal
℞ 3430	Nonspendable Prepaid Items
℞ 3445	Nonspendable Other
℞ 3450	Restricted for Federal/state funds grant restrictions
℞ 3460	Restricted for Fund Balances of Consolidated School Districts
℞ 3470	Restricted for Capital Acquisition Program and Contractual Obligations
℞ 3480	Restricted for Retirement of Long-Term Debt
℞ 3490	Other Restrictions of Fund Balance
3500	COMMITTED OR ASSIGNED FUND BALANCE
℞ 3510	Committed Fund Balance - Construction
℞ 3520	Committed Fund Balance - Claims and Judgments
℞ 3525	Committed Fund Balance - Retirement of Loans/Notes Payable

℞ 3530	Committed Fund Balance - Capital Expenditures for Equipment
℞ 3540	Committed Fund Balance - Self-Insurance
℞ 3545	Other Committed Fund Balance
℞ 3550	Assigned Fund Balance - Construction
℞ 3560	Assigned Fund Balance - Claims and Judgments
℞ 3565	Assigned Fund Balance - Retirement of Loans/Notes Payable
℞ 3570	Assigned Fund Balance - Capital Expenditures for Equipment
℞ 3580	Assigned Fund Balance - Self-Insurance
℞ 3590	Other Assigned Fund Balance
℞ 3600	UNASSIGNED FUND BALANCE
℞ 3700	BUDGETARY FUND BALANCE
℞ 3800	RESTRICTED NET ASSETS
℞ 3900	UNRESTRICTED NET ASSETS

Clearing Account Object Codes

4000	<u>CLEARING ACCOUNTS</u>
4300	ENCUMBRANCE RESERVES
4310	Reserve for Encumbrances - Locally Defined

Revenue Object Codes

5000	<u>REVENUE CONTROL ACCOUNTS</u>
5010	Estimated Revenues - Control - Locally Defined
5020	Realized Revenues - Control - Locally Defined
5700-5900	REVENUES
5700	REVENUES FROM LOCAL AND INTERMEDIATE SOURCES
5710	Local Real and Personal Property Taxes
℞ 5711	Taxes, Current Year Levy
℞ 5712	Taxes, Prior Years
5713-5715	Reserved for Future State Definition
5716-5718	Penalties, Interest and Other Tax Revenues - Locally Defined (Convert to Object Code 5719 for PEIMS)
℞ 5719	Penalties, Interest and Other Tax Revenues
5720	Local Revenues Realized as a Result of Services Rendered to Other School Districts
℞ 5721	Local Revenues Resulting from Sale of Weighted Average Daily Attendance (WADA) to Other School Districts
℞ 5722	Shared Services Arrangements - Local Revenues from Member Districts

- ℞ 5723 Shared Services Arrangements - Local Revenues from Fiscal Agent**
- 5724-5726 Reserved for Future State Definition**
- 5727-5728 Local Revenues Resulting from Services Rendered to Other School Districts- Locally Defined (Convert to Object Code 5729 for PEIMS)**
- ℞ 5729 Local Revenues Resulting from Services Rendered to Other School Districts**
- 5730 Tuition and Fees**
- 5731-5734 Reserved for Future State Definition**
- 5735-5738 Tuition and Fees - Locally Defined (Convert to Object Code 5739 for PEIMS)**
- ℞ 5739 Tuition and Fees**
- 5740 Other Revenues from Local Sources**
- ℞ 5741 Earnings from Permanent Funds and Endowments**
- ℞ 5742 Earnings from Temporary Deposits and Investments**
- ℞ 5743 Rent**
- ℞ 5744 Revenue from Foundations, Other Non-Profit Organizations, Gifts and Bequests**
- ℞ 5745 Insurance Recovery**
- ℞ 5746 Tax Increment Fund**

- 5747 Reserved for Future State Definition**
- 5748 Other Revenues from Local Sources - Locally Defined
(Convert to Object Code 5749 for PEIMS)**
- ℞ 5749 Other Revenues from Local Sources**
- 5750 Revenues from Cocurricular, Enterprising Services or
Activities**
- ℞ 5751 Food Service Activity**
- ℞ 5752 Athletic Activities**
- ℞ 5753 Extracurricular Activities Other than Athletics**
- ℞ 5754 Interfund service provided and used / Interfund Transactions**
- ℞ 5755 Enterprising Services Revenue**
- 5756 Reserved for Future State Definition**
- 5757-5758 Cocurricular, Enterprising Services or Activities - Locally
Defined (Convert to Object Code 5759 for PEIMS)**
- ℞ 5759 Cocurricular, Enterprising Services or Activities**
- 5760 Revenues from Intermediate Sources**
- 5761-5765 Reserved for Future State Definition**
- 5766-5768 Revenues from Intermediate Sources - Locally Defined
(Convert to Object Code 5769 for PEIMS)**
- ℞ 5769 Miscellaneous Revenues from Intermediate Sources**

5770-5790	Reserved for Future State Definition
5800	STATE PROGRAM REVENUES
5810	Per Capita and Foundation School Program Act Revenues
℞ 5811	Per Capita Apportionment
℞ 5812	Foundation School Program Act Entitlements
℞ 5813	Foundation School Program Act Incentive Aid
5814-5816	Reserved for Future State Definition
5817-5818	Foundation School Program Act Revenues - Locally Defined (Convert to Object Code 5819 for PEIMS)
℞ 5819	Other Foundation School Program Act Revenues
5820	State Program Revenues Distributed by Texas Education Agency
5821-5825	Reserved for Future State Definition
5826-5828	Revenues from Other State Programs - Locally Defined (Convert to Object Code 5829 for PEIMS)
℞ 5829	State Program Revenues Distributed by Texas Education Agency
5830	State Revenues from State of Texas Government Agencies (Other than Texas Education Agency)
℞ 5831	Teacher Retirement/TRS Care - On-Behalf Payments

- ℞5832 TRS Payment Supplemental Compensation Under Article 3.50-8, Insurance Code (Deleted effective 8/31/2007)**
- 5833-5835 Reserved for Future State Definition**
- 5836-5838 State Revenues from State of Texas Government Agencies (Other than Texas Education Agency) - Locally Defined (Convert to Object Code 5839 for PEIMS)**
- ℞ 5839 State Revenues from State of Texas Government Agencies (Other than Texas Education Agency)**
- 5840 Shared Services Arrangements - State Revenues**
- ℞ 5841 Shared Services Arrangements - State Revenues from Member Districts**
- ℞ 5842 Shared Services Arrangements - State Revenues from Fiscal Agent**
- 5843-5845 Reserved for Future State Definition**
- 5846-5848 Shared Services Arrangements - State Revenues Locally Defined (Convert to Object Code 5849 for PEIMS)**
- ℞ 5849 Shared Services Arrangements - State Revenues**
- 5850-5890 Reserved for Future State Definition**
- 5900 FEDERAL PROGRAM REVENUES**
- 5910 Federal Revenues Distributed Through Government Entities Other than State or Federal Agencies**
- 5911-5915 Reserved for Future State Definition**

- 5916-5918 Federal Revenues Distributed Through Government Entities
Other than State or Federal Agencies - Locally Defined
(Convert to Object Code 5919 for PEIMS)**
- ℞ **5919 Federal Revenues Distributed Through Government Entities
Other than State or Federal Agencies**
- 5920 Federal Revenues Distributed by the Texas Education Agency**
- ℞ **5921 School Breakfast Program**
- ℞ **5922 National School Lunch Program**
- ℞ **5923 United States Department of Agriculture (USDA) Commodities**
- 5924-5926 Reserved for Future State Definition**
- 5927-5928 Federal Revenues Distributed by Texas Education Agency -
Locally Defined (Convert to Object Code 5929 for PEIMS)**
- ℞ **5929 Federal Revenues Distributed by Texas Education Agency**
- 5930 Federal Revenues Distributed by Other State of Texas
Government Agencies (Other than Texas Education Agency)**
- ℞ **5931 School Health and Related Services (SHARS)**
- ℞ **5932 Medicaid Administrative Claiming Program (MAC)**
- 5933-5935 Reserved for Future State Definition**
- 5936-5938 Federal Revenues Distributed by State of Texas Government
Agencies (Other than Texas Education Agency) - Locally
Defined (Convert to Object Code 5939 for PEIMS)**

- ℞ 5939 **Federal Revenues Distributed by State of Texas Government Agencies (Other than Texas Education Agency)**

- 5940 **Federal Revenues Distributed Directly From the Federal Government**

- ℞ 5941 **Impact Aid (84.041)**

- 5942-5945 **Reserved for Future State Definition**

- 5946-5948 **Federal Revenues Distributed Directly from the Federal Government - Locally Defined (Convert to Object Code 5949 for PEIMS)**

- ℞ 5949 **Federal Revenues Distributed Directly from the Federal Government**

- 5950 **Shared Services Arrangements - Federal Revenues**

- ℞ 5951 **Shared Services Arrangements - Federal Revenues from Member Districts**

- ℞ 5952 **Shared Services Arrangements - Federal Revenues from Fiscal Agent**

- 5953-5955 **Reserved for Future State Definition**

- 5956-5958 **Shared Services Arrangements - Federal Revenues - Locally Defined (Convert to Object Code 5959 for PEIMS)**

- ℞ 5959 **Shared Services Arrangements - Federal Revenues**

- 5960-5990 **Reserved for Future State Definition**

Expenditure/Expense Object Codes

6000	<u>EXPENDITURE/EXPENSE CONTROL ACCOUNTS</u>
6010	Appropriated Expenditures/Expense - Control - Locally Defined
6020	Encumbrances - Control - Locally Defined
6030	Expenditures/Expenses - Control - Locally Defined
6100	PAYROLL COSTS
6110	Teachers and Other Professional Personnel
6111	Reserved for Future State Definition
℞ 6112	Salaries or Wages for Substitute Teachers and Other Professionals (Effective fiscal year 2008/09; September 1 or July 1 depending on fiscal year end)
6113-6115	Reserved for Future State Definition
6116-6118	Salaries or Wages for Teachers and Other Professional Personnel - Locally Defined (Convert to Object Code 6119 for PEIMS)
℞ 6119	Salaries or Wages - Teachers and Other Professional Personnel
6120	Support Personnel
℞ 6121	Extra Duty Pay/Overtime - Support Personnel
℞ 6122	Salaries or Wages for Substitute Support Personnel (Effective fiscal year 2008/09; September 1 or July 1 depending on fiscal year end)

6123-6124 Reserved for Future State Definition**6125-6128 Salaries or Wages for Support Personnel - Locally Defined
(Convert to Object Code 6129 for PEIMS)**

℞ 6129 Salaries or Wages for Support Personnel

6130 Employee Allowances

℞ 6131 Contract Buyouts

℞ 6132 TRS Supplemental Compensation Under Article 3.50-8,
Insurance Code (Deleted effective 8/31/2007)

6133 Reserved for Future State Definition

**6134-6138 Employee Allowances - Locally Defined (Convert to Object
Code 6139 for PEIMS)**

℞ 6139 Employee Allowances

6140 Employee Benefits

℞ 6141 Social Security/Medicare

℞ 6142 Group Health and Life Insurance

℞ 6143 Workers' Compensation

℞ 6144 Teacher Retirement/TRS Care - On-Behalf Payments

℞ 6145 Unemployment Compensation

℞ 6146 Teacher Retirement/TRS Care

6147	Reserved for Future State Definition
6148	Employee Benefits - Locally Defined (Convert to Object Code 6149 for PEIMS)
℞ 6149	Employee Benefits
6150-6190	Reserved for Future State Definition
6200	PROFESSIONAL AND CONTRACTED SERVICES
6210	Professional Services
℞ 6211	Legal Services
℞ 6212	Audit Services
℞ 6213	Tax Appraisal and Collection
℞ 6214	Lobbying (Effective fiscal year 2008/09; September 1 or July 1 depending on fiscal year end)
6215	Reserved for Future State Definition
6216-6218	Professional Services - Locally Defined (Convert to Object Code 6219 for PEIMS)
℞ 6219	Professional Services
6220	Tuition and Transfer Payments
℞ 6221	Staff Tuition and Related Fees - Higher Education
℞ 6222	Student Tuition - Public Schools

- ℞ 6223 **Student Tuition - Other than Public Schools**

- ℞ 6224 **Student Attendance Credits**

- 6225-6226 **Reserved for Future State Definition**

- 6227-6228 **Tuition - Locally Defined (Convert to Object Code 6229 for PEIMS)**

- ℞ 6229 **Tuition and Transfer Payments**

- 6230 **Education Service Center Services**

- 6231-6233 **Reserved for Future State Definition**

- 6234-6238 **Education Service Center Services - Locally Defined (Convert to Object Code 6239 for PEIMS)**

- ℞ 6239 **Education Service Center Services**

- 6240 **Contracted Maintenance and Repair Services**

- 6241-6243 **Reserved for Future State Definition**

- 6244-6248 **Contracted Maintenance and Repair - Locally Defined (Convert to Object Code 6249 for PEIMS)**

- ℞ 6249 **Contracted Maintenance and Repair**

- 6250 **Utilities**

- 6251-6254 **Reserved for Future State Definition**

- 6255-6258 **Utilities - Locally Defined (Convert to Object Code 6259 for PEIMS)**

℞ 6259	Utilities
6260	Rentals - Operating Leases
6261-6263	Reserved for Future State Definition
6264-6268	Rentals - Operating Leases - Locally Defined (Convert to Object Code 6269 for PEIMS)
℞ 6269	Rentals - Operating Leases
6270 - 6280	Reserved for Future State Definition
6290	Miscellaneous Contracted Services
℞ 6291	Consulting Services (Effective fiscal year 2008/09; September 1 or July 1 depending on fiscal year end)
6292-6293	Reserved for Future State Definition
6294-6298	Miscellaneous Contracted Services - Locally Defined (Convert to Object Code 6299 for PEIMS)
℞ 6299	Miscellaneous Contracted Services
6300	SUPPLIES AND MATERIALS
6310	Supplies and Materials for Maintenance and/or Operations
℞ 6311	Gasoline and Other Fuels for Vehicles (Including Buses)
6312-6314	Reserved for Future State Definition
6315-6318	Supplies for Maintenance and/or Operations - Locally Defined (Convert to Object Code 6319 for PEIMS)

- ℞ 6319 **Supplies for Maintenance and/or Operations**

- 6320 **Textbooks and Other Reading Materials**

- ℞ 6321 **Textbooks**

- 6322-6324 **Reserved for Future State Definition**

- 6325-6328 **Reading Materials - Locally Defined (Convert to Object Code 6329 for PEIMS)**

- ℞ 6329 **Reading Materials**

- 6330 **Testing Materials**

- 6331-6333 **Reserved for Future State Definition**

- 6334-6338 **Testing Materials - Locally Defined (Convert to Object Code 6339 for PEIMS)**

- ℞ 6339 **Testing Materials**

- 6340 **Food Service and Other Resale Items**

- ℞ 6341 **Food**

- ℞ 6342 **Non-Food**

- ℞ 6343 **Items for Sale**

- ℞ 6344 **USDA Commodities**

- 6345-6347 **Reserved for Future State Definition**

6348	Food Supplies - Locally Defined (Convert to Object Code 6349 for PEIMS)
℞ 6349	Food Service Supplies
6350-6380	Reserved for Future State Definition
6390	Supplies and Materials - General
6391-6394	Reserved for Future State Definition
6395-6398	Supplies and Materials - Locally Defined (Convert to Object Code 6399 for PEIMS)
℞ 6399	General Supplies
6400	OTHER OPERATING COSTS
6410	Travel, Subsistence and Stipends
℞ 6411	Travel and Subsistence - Employee Only
℞ 6412	Travel and Subsistence - Students
℞ 6413	Stipends - Non-Employees
6414-6416	Reserved for Future State Definition
6417-6418	Travel and Subsistence - Locally Defined (Convert to Object Code 6419 for PEIMS)
℞ 6419	Travel and Subsistence - Non-Employees
6420	Insurance and Bonding Costs

6421-6424 Reserved for Future State Definition

6425-6428 Insurance and Bonding Costs - Locally Defined (Convert to Object Code 6429 for PEIMS)

℞ 6429 Insurance and Bonding Costs

6430 Election Costs

6431-6433 Reserved for Future State Definition

6434-6438 Election Costs - Locally Defined (Convert to Object Code 6439 for PEIMS)

℞ 6439 Election Costs

6440 Depreciation Expense of Proprietary and Nonexpendable Trust Funds

6441-6443 Reserved for Future State Definition

6444-6448 Depreciation Expense - Locally Defined (Convert to Object Code 6449 for PEIMS)

℞ 6449 Depreciation Expense

6450-6489 Reserved for Future State Definition

6490 Miscellaneous Operating Costs

6491 Reserved for Future State Definition

℞ 6492 Payments to Fiscal Agents of Shared Services Arrangements

℞ 6493	Payments to Member Districts of Shared Services Arrangements
℞ 6494	Reclassified Transportation Expenditures/Expenses
℞ 6495	Dues (Effective fiscal year 2008/09; September 1 or July 1 depending on fiscal year end)
6496	Reserved for Future State Definition
6497-6498	Miscellaneous Operating Costs - Locally Defined (Convert to Object Code 6499 for PEIMS)
℞ 6499	Miscellaneous Operating Costs
6500	DEBT SERVICE
6510	Debt Principal
℞ 6511	Bond Principal
℞ 6512	Capital Lease Principal
℞ 6513	Long-Term Debt Principal
6514-6516	Reserved for Future State Definition
6517-6518	Debt Service - Locally Defined (Convert to Object Code 6519 for PEIMS)
℞ 6519	Debt Principal
6520	Interest Expenditures/Expenses
℞ 6521	Interest on Bonds

℞ 6522	Capital Lease Interest
℞ 6523	Interest on Debt
℞ 6524	Amortization of Bond and Other Debt Related Costs
℞ 6525	Amortization of Premium and Discount on Issuance of Bonds
6526	Reserved for Future State Definition
6527-6528	Interest Expenditures/Expenses - Locally Defined (Convert to Object Code 6529 for PEIMS)
℞ 6529	Interest Expenditures/Expenses
6530-6580	Reserved for Future State Definition
6590	Other Debt Service Expenditures/Expenses
6591-6593	Reserved for Future State Definition
6594-6598	Other Debt Service Expenditures/Expenses - Locally Defined (Convert to Object Code 6599 for PEIMS)
℞ 6599	Other Debt Service Fees
6600	CAPITAL OUTLAY - LAND, BUILDINGS AND EQUIPMENT
6610	Land Purchase and Improvement
6611-6613	Reserved for Future State Definition
6614-6618	Land Purchase and Improvements - Locally Defined (Convert to Object Code 6619 for PEIMS)

- ℞ 6619 Land Purchase and Improvement**
- 6620 Building Purchase, Construction or Improvements**
- 6621-6623 Reserved for Future State Definition**
- 6624-6628 Building Purchase, Construction or Improvements - Locally Defined (Convert to Object Code 6629 for PEIMS)**
- ℞ 6629 Building Purchase, Construction or Improvements**
- 6630 Furniture and Equipment**
- ℞ 6631 Vehicles per unit cost of \$5,000 or more**
- 6632-6634 Reserved for Future State Definition**
- 6635-6638 Furniture and Equipment - Locally Defined (Convert to Object Code 6639 for PEIMS)**
- ℞ 6639 Furniture, Equipment and Software**
- 6640 Capital Assets - District Defined**
- ℞ 6641 Vehicles per unit cost of less than \$5,000**
- 6642-6643 Reserved for Future State Definition**
- 6644-6648 Capital Assets - Locally Defined (Convert to Object Code 6649 for PEIMS)**
- ℞ 6649 Capital Assets - Furniture and Equipment - Locally Defined Groupings**

6650	Capital Assets Under Capital Leases
℞ 6651	Capital Lease of Buildings
6652-6653	Reserved for Future State Definition
6654-6658	Capital Assets Under Capital Lease - Locally Defined (Convert to Object Code 6659 for PEIMS)
℞ 6659	Capital Lease of Furniture, Equipment and Software
6660	Library Books and Media
6661-6664	Reserved for Future State Definition
6665-6668	Library Books and Media - Locally Defined (Convert to Object Code 6669 for PEIMS)
℞ 6669	Library Books and Media

Other Resources/Non-Operating Revenue/ Transfers In Object Codes

7000	<u>OTHER RESOURCES/NON-OPERATING REVENUES</u>
7010	Estimated Other Resources/Non-Operating Revenues Control-Local Option
7020	Realized Other Resources/Non-Operating Revenues -Control-Local Option
7900	Other Resources/Non-Operating Revenue

7910	Other Resources
℞ 7911	Issuance of Bonds
℞ 7912	Sale of Real and Personal Property
℞ 7913	Proceeds from Capital Leases
℞ 7914	Loan Proceeds - Governmental Fund Types and Expendable Trust Funds Only (Non-Current)
℞ 7915	Operating Transfers In
℞ 7916	Premium or Discount on Issuance of Bonds
℞ 7917	Prepaid Interest
℞ 7918	Special Items
℞ 7919	Extraordinary Items
7920-7939	Reserved for Future State Definition
7940-7948	Other Resources - Locally Defined (Convert to Object Code 7949 for PEIMS)
℞ 7949	Other Resources
7950	Non-Operating Revenues (Proprietary Fund Types and Similar Trust Funds Only)
℞ 7951	Gain on Sale of Real and Personal Property
℞ 7952	National School Breakfast Program

℞ 7953	National School Lunch Program
℞ 7954	United States Department of Agriculture (USDA) Commodities
℞ 7955	Earnings from Temporary Deposits and Investments
℞ 7956	Insurance Recovery
℞ 7957	Contributed Capital
7958-7979	Reserved for Future State Definition
7980-7988	Non-Operating Revenues - Locally Defined (Convert to 7989 for PEIMS)
℞ 7989	Other Non-Operating Revenues
7990	Reserved for Future State Definitions
7991-7999	Reserved for Future State Definition

Other Uses/Non-Operating Expenses/Transfers Out Object Codes

8000	<u>OTHER USES/NON-OPERATING EXPENSES</u>
8010	Appropriated Other Uses/Non-Operating Expenses -Control- Locally Defined
8020	Encumbered Other Uses/Non-Operating Expenses -Control- Locally Defined
8030	Actual Other Uses/Non-Operating Expenses -Locally Defined

8900	Other Uses/Special Items/Extraordinary Items/Non-Operating Expenses
8910	Other Uses
8911	Operating Transfers Out
8912	Special Items
8913	Extraordinary Items
8914-8939	Reserved for Future State Definition
8940-8948	Other Uses - Locally Defined (Convert to Account 8949 for PEIMS)
8949	Other Uses
8950	Non-Operating Expenses
8951	Loss on Sale of Real and Personal Property
8952-8959	Reserved for Future State Definition
8960-8988	Non-Operating Expenses - Locally Defined (Convert to Account 8989 for PEIMS)
8989	Non-Operating Expenses
8990	Reserved for future State Definition
8991-8999	Reserved for Future State Definition

Organization Codes

001-699	Organization Units - Campuses
℞ 001-040	High School Campuses
℞ 041-100	Junior High/Middle School Campuses
℞ 101-698	Elementary School Campuses
℞ 699	Summer School Organization
700	Organization Units - Administrative
℞ 701	Organization Unit - Superintendent's Office
℞ 702	Organization Unit - School Board
℞ 703	Organization Unit - Tax Costs
704-708	Reserved for Future State Definition
709-719	Organization Unit - Direct Costs - Locally Defined (Convert to Organization Code 720 for PEIMS)
℞ 720	Organization Unit - Direct Costs in Function 41 (General Administration)
721-725	Reserved for Future State Definition
726-749	Organization Unit - Indirect Costs - Locally Defined (Convert to Organization Code 750 for PEIMS)

- ℞ 750 Organization Units - Indirect Costs in Function 41 (General Administration), including Business Office/ Personnel/Payroll/Human Resources/Purchasing**
- ℞ 751 Fiscal Agent Shared Services Arrangements - Local Option**
- 752-799 Organization Units - Reserved for Future State Definition**
- 800-997 Organization Units - Locally Defined (Convert to Organization Code 999 for PEIMS)**
- ℞ 998 Unallocated Organization Unit - Local Option**
- ℞ 999 Undistributed Organization Unit**

Program Intent Codes

- 1X BASIC SERVICES**
- ℞ 11 Basic Educational Services**
- 2X ENHANCED SERVICES**
- ℞ 21 Gifted and Talented**
- ℞ 22 Career and Technical**
- ℞ 23 Services to Students with Disabilities (Special Education)**
- ℞ 24 Accelerated Education**
- ℞ 25 Bilingual Education and Special Language Programs**

℞ 26	Nondisciplinary Alternative Education Programs – AEP Basic Services)
27	Reserved for Future State Definition
℞ 28	Disciplinary Alternative Education Program – DAEP Basic Services
℞ 29	Disciplinary Alternative Education Program – DAEP State Compensatory Education Supplemental Costs
℞ 30	Title I, Part A Schoolwide Activities Related to State Compensatory Education Costs on Campuses with 40% or More Educationally Disadvantaged Students
℞ 31	High School Allotment
3X-6X	Reserved for Future State Definition
71-8X	Reserved for use by Education Service Centers
9X	OTHER
℞ 91	Athletics and Related Activities
℞ 99	Undistributed