

*Pharr-San Juan-Alamo Independent School District*

# *Account Coding Chart*

*2023- 2024*



*(Code Structure)*

XXX FUND	XX FUNC.	XXX ORGAN.	X FY	XX PROGRAM INTENT	X ED. SPAN.	XX PROJECT	XXXX OBJECT CODE	XX SUB OBJECT
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LOCAL	FUNDS
181	CO-CURRICULAR
188	LOCAL FUND TRS ON BEHALF
199	GENERAL FUND
480	COLLEGE FOR ALL
520	INTEREST & BONDED 2010
521	INTEREST & BONDED
522	INTEREST & BONDED II 97
523	INTEREST & BONDED 2000
524	INTEREST & BONDED-SERIES 2002
525	INTEREST & BONDED -SERIES 2005
526	INTEREST & BONDED - SERIES 2006
527	INTEREST & BONDED - SERIES 2007
528	BOND SERIES 2008
620	CONSTRUCTION 2010
622	CONSTRUCTION II 97
623	CONSTRUCTION II 97
624	CONSTRUCTION 2000
625	CONSTRUCTION-SERIES 2002
626	CONSTRUCTION 2005
627	CONSTRUCTION 2006 - IFA
628	CONSTRUCTION 2007 - EDA
629	CONSTRUCTION 2008 - IFA
631	CONSTRUCTION 2011
712	DIGITAL BILLBOARD
713	ACT/RGV
714	SWIMMING USA
752	PRINTING FUND
753	GROUP HEALTH INSURANCE
771	COPIER-FUND
772	WORKER'S COMP FUND
836	ESCROW I
837	ESCROW II
838	ESCROW III
840	CONCURRENT ENROLLMENT
841	GENERAL AGENCY & TRUST FUND
861	TAX FUND
863	PAYROLL FUND
864	OPERATING FUND
893	WORKER'S COMP. CLAIMS
894	GROUP HEALTH INS

STATE	FUNDS
101	FOOD SERVICE
162	SPECIAL EDUCATION
163	STATE BILINGUAL
164	CAREER & TECHNOLOGY
165	GIFTED & TALENTED
166	STATE COMPENSATORY
167	HIGH SCHOOL ALLOTMENT
397	ADVANCED PLACEMENT PROGRAM
410	IMA TEXTBOOK ALLOTMENT
429	PRE K GRANT

FEDERAL FUNDS	
204	SAFE SCHOOL INITIATIVE
205	HEADSTART
211	TITLE I-REGULAR
212	TITLE I-MIGRANT
224	IDEA-PART B FORMULA
225	IDEA-PART B, PRESCHOOL
244	CARL D PERKINS-CAREER & TECHNOLOGY
255	TITLEII STAFF DEV & RECRUITMENT
263	TITLE III-LEP
272	MEDICAID ADMN PROGRAM
274	GEAR UP PROGRAM
279	TCLAS
280	TITLE I-MIGRANT INTERSTATE
281	ESSER II
282	ESSER III
283	ARRA/STIMULUS SP ED
285	IDEA B PRESCHOOL ARP
289	MISC. FEDERAL PROGRAMS

**Fund Code**

**A required three-digit code used for all financial transactions to identify the fund group and specific fund. The first digit identifies the fund group, and the second and third digits identify the fund.**

**CODE DESCRIPTION**

11	INSTRUCTIONAL
12	INSTRUCTIONAL RESOURCES & MEDIA SERVICES
13	CURRICULUM DEVELOPMENT & INSTRUCTIONAL STAFF DEVELOPMENT
21	INSTRUCTIONAL LEADERSHIP
23	SCHOOL LEADERSHIP
31	GUIDANCE, COUNSELING AND EVALUATION SERVICES
32	SOCIAL WORK SERVICES
33	HEALTH SERVICES
34	STUDENT TRANSPORTATION
35	FOOD SERVICES
36	EXTRA-CURRICULAR
41	GENERAL ADMINISTRATION
51	FACILITIES MAINTANENCE AND OPERATIONS
52	SECURITY & MONITORING SERVICES
53	DATA PROCESSING SERVICES
61	COMMUNITY SERVICES
71	DEBT SERVICES
81	FACILITIES ACQUASITION AND CONSTRUCTION
93	PAID TO FISCAL AGENT
95	PAID TO JUVENILE JUSTICE AEP
99	OTHER INTERGOVERNMENTAL CHARGES

**Function Code**

A required two-digit code used for a cost to identify the purpose of the transaction. The first digit identifies the major class of functions, and the second digit identifies the specific function within the class.

# FUNCTIONS

**CODE ELEMENTARY**

101 MCKEEVER ELEMENTARY  
 106 DOEDYNS ELEMENTARY  
 107 PALMER ELEMENTARY  
 108 FORD ELEMENTARY  
 110 FARIAS ELEMENTARY  
 112 SORENSEN ELEMENTARY  
 113 ESCOBAR ELEMENTARY  
 115 LONGORIA ELEMENTARY  
 116 RAMIREZ ELEMENTARY  
 117 KELLY-PHARR ELEMENTARY  
 118 GARZA-PENA ELEMENTARY  
 119 CARMAN ELEMENTARY  
 120 CANTU ELEMENTARY  
 121 SANTOS LIVAS ELEMENTARY  
 122 REED MOCK ELEMENTARY  
 123 CESAR CHAVEZ ELEMENTARY  
 124 DR WILLIAM LONG ELEMENTARY  
 125 CLOVER ELEMENTARY  
 126 GUS GUERRA ELEMENTARY  
 127 GRACIELA GARCIA ELEMENTARY  
 128 CARMEN ANAYA ELEMENTARY  
 129 TREVINO ELEMENTARY  
 130 ARNOLD ELEMENTARY  
 131 PSJA EARLY START  
 134 MARCIA GARZA ELMENTARY  
 136 PALACIOS ELEMENTARY

**CODE SECONDARY**

000 UNDISTRIBUTED  
 001 PSJA EARLY COLLEGE HIGH SCHOOL  
 002 PSJA MEMORIAL ECHS  
 003 PSJA NORTH ECHS  
 005 PSJA S. SOTOMAYOR ECHS  
 006 PSJA ELVIS BALLEW HS  
 007 PSJA SOUTHWEST ECHS  
 009 PSJA T. JEFFERSON ECHS  
 011 BUELL CENTRAL  
 015 PSJA COLLEGIATE ACADEMEY  
 016 PSJA COLLEGIATE HIGH SCHOOL  
 041 AUSTIN MIDDLE SCHOOL  
 042 ALAMO MIDDLE SCHOOL  
 043 LBJ MIDDLE SCHOOL  
 044 LIBERTY MIDDLE SCHOOL  
 045 RAUL H. YZAGUIRRE MIDDLE SCHOOL  
 046 KENNEDY MIDDLE SCHOOL  
 047 ESCALANTE MIDDLE SCHOOL  
 048 AUDIE MURPHY MIDDLE SCHOOL

**CODE DEPARTMENTS**

699 SUMMER SCHOOL  
 701 SUPERINTENDENT  
 702 SCHOOL BOARD  
 703 TAX OFFICE  
 709 STUDENT SERVICES  
 726 FOOD SERVICE  
 727 PUBLIC RELATIONS  
 728 CENTRAL OFFICE  
 733 HUMAN RESOURCES  
 735 BUSINESS SERVICES  
 801 CENTRAL OFFICE  
 821 TITLE I REGULAR  
 822 E.C.I.A. TITLE II  
 823 TITLE I  
 824 EARLY HEADSTART  
 825 TITLE I MIGRANT  
 827 MIGRANT INTERSTATE  
 869 STUDENT SERVICES  
 870 STATE COMPENSATORY  
 871 SUPPORT SERVICES  
 872 ASST SUPT FOR CURR.  
 873 STADIUM  
 874 TECHNOLOGY  
 875 FOOD SERVICE  
 876 SWIMMING POOL  
 880 BILINGUAL  
 881 SPECIAL EDUCATION  
 933 HUMAN RESOURCES  
 935 BUSINESS SERVICES  
 936 MAINTENANCE  
 941 SUPERINTENDENT  
 942 GOLF COURSE  
 945 TRANSPORTATION  
 947 PROPERTY MANAGEMENT  
 950 BOARD  
 999 DISTRICTWIDE

**Organization Code**

A three-digit code that identifies the organization, such as a high school, middle school, elementary school, or superintendent's office, etc.

# ORGANIZATIONS

**CODE DESCRIPTION**

0	FOR FISCAL YEAR 2019-2020 - 09/01/19 THRU 08/31/20
1	FOR FISCAL YEAR 2020-2021 - 09/01/20 THRU 08/31/21
2	FOR FISCAL YEAR 2021-2022 - 09/01/21 THRU 08/31/22
3	FOR FISCAL YEAR 2022-2023 - 09/01/22 THRU 08/31/23
4	FOR FISCAL YEAR 2023-2024 - 09/01/23 THRU 08/31/24
5	FOR FISCAL YEAR 2024-2025 - 09/01/24 THRU 08/31/25
6	FOR FISCAL YEAR 2025-2026 - 09/01/25 THRU 08/31/26
7	FOR FISCAL YEAR 2026-2027 - 09/01/26 THRU 08/31/27
8	FOR FISCAL YEAR 2027-2028 - 09/01/27 THRU 08/31/28
9	FOR FISCAL YEAR 2028-2029 - 09/01/28 THRU 08/31/29

**Fiscal Year Code**

A single-digit code that identifies the fiscal year of a transaction.

**FISCAL YEAR CODES**

**CODE DESCRIPTION**

11	BASIC INSTRUCTION SERVICES
21	GIFTED AND TALENTED
22	CAREER AND TECHNOLOGY
23	SERVICES TO STUDENT WITH DISABILITIES
24	ACCELERATED EDUCATION
25	BILINGUAL EDUCATION
26	NON-DISCIPLINARY ALTERNATIVE EDUCATION PROGRAM - AEP BASIC SERVICES
28	DISCIPLINARY ALTERNATIVE EDUCATION PROGRAMS - DAEP
29	DISCIPLINARY ALTERNATIVE EDUCATION PROGRAM -DAEP STATE COMP SUPPLEMENTAL COST
30	TITLE I, PART A SCHOOL WIDE ACTIVITIES RELATED TO STATE COMP EDUCATION
31	HIGH SCHOOL ALLOTMENT
33	PRE KINDERGARTEN SPECIAL ED
36	EARLY CHILDHOOD ALLOTMENT
37	DYSLEXIA
91	ATHLETICS & RELATED ACTIVITIES
99	UNDISTRIBUTED

**Program Intent Code**

**A two-digit code used to designate the intent of a program provided to students. Program intent codes account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the need of student group toward which the instructional or other service is directed) determines the program intent code (PIC).**

# PROGRAM INTENT

OCODE	DESCRIPTION	CODE	DESCRIPTION	CODE	DESCRIPTION
000	GENERAL LOCAL FUNDING	0MU	MUSIC DEPARTMENT	HEB	HEB GRANT
C11	AREA I	0PA	PUPIL ACCOUNTING	HS4	HIGH SCHOOL 4
C12	AREA II	0PC	PROJECT CARE	HVA	HEATING & VENTILATION
C13	AREA III	0PD	PROFESSIONAL DEVELOPMENT	INS	INSURANCE
C14	AREA IV	0PE	PHYSICAL EDUCATION	LAA	LITERACY ACHIEVEMENT ACADEMY
C15	AREA V	0PI	PARENTAL ENGAGEMENT	LEC	LECTURE HALL
C16	AREA VI	0PM	PEIMS DEPARTMENT	LND	LAND
C17	AREA VII	0PR	PUBLIC RELATIONS	MAC	MEDICAID ADMINISTRATIVE CLAIMING
01B	STRATEGIC PLANNING FTE	0PS	PROPORTIONATE SHARE	MAT	MAINTENANCE
03E	TX DEPARTMENT OF AGRI 3E'S	0PU	PURCHASING DEPARTMENT	MS6	MIDDLE SCHOOL 6
04A	TCHR PIPELINES PARA STPDS	0PY	PAYROLL DEPARTMENT	MS7	MIDDLE SCHOOL 7
04B	TCHR PIPELINES TCHR STPDS	0RC	RENOVATION CARRYOVER	MS8	MIDDLE SCHOOL 8
04C	TCHR PIPELINES E&T PRGMS	0RE	RESEARCH AND EVALUATION	NEW	NEW CAMPUS
08B	SUMMER PRGM ADSY PROJ MGR	0RF	ROOFING	OAC	HVAC PROJECT
08C	SUMMER PRGM OPER FNDG ADSY	0RM	RISK MANAGEMENT	P00	ELEMENTARY SALARIES
09B	PTECH NOTWOR	0RO	ROTC	PAV	PAVING
00C	CARRYOVER	0RR	RECORDS RETENTION	PLY	PLAYGROUND
0AA	ADVANCED ACADEMICS	0SC	SECURITY DEPARTMENT	PNP	PRIVATE NON PROFIT
0AD	ACCOUNTING DEPARTMENT	0SD	SAFETY DEPARTMENT	POR	PORTABLES
0AI	ATTENDANCE INCENTIVE	0SE	SECONDARY EDUCATION	PRK	PRE-KINDERGARTEN
0BA	BUDGET AMENDMENTS	0SM	SCHOOL MAINTENANCE & OPERATIONS	PTI	PATHWAY TOWARD INDEPENDENCE
0BF	LAURA BUSH FOUNDATION GRANT	0SS	STUDENT SUCCESS	Q00	HIGH SCHOOL SALARIES
0BR	BLUE RIBBON	0TB	TEXTBOOKS	R00	MIDDLE SCHOOL SALARIES
0BS	BUSINESS SEVICES	0TE	TESTING DEPARTMENT	REP	REPLACEMENT
0C1	SCHOOL SUPPORT SPECIALIST	0TG	TAILGATE FUNDS	RFG	ROOFING
0CC	COLLEGE READINESS	0TV	TV STUDIO	RTL	READING TO LEARN ACADEMY
0CP	DATA PROCESSING	0VD	VIDEO DISPLAY	RUN	RUNNING TRACK
0CR	SECTION 504/RTI	0WP	WELLNESS PROGRAM	SCE	STATE COMPENSATORY DEPARTMENT
0CS	CHIEF OF STAFF	11A	HIGH QLTY AFTER SCHOOL GRANT	SES	SUPPLEMENTAL EDUCATION SERVICES
0D3	TTIPS ADMIN Y3	11B	STRATEGIC PLANNING FTE	SPA	SCHOOL IMPROVEMENT PROGRAM ACADEMY
0DN	DONATION	11C	HIGH QLTY AFTER SCHOOL GRANT	STM	STADIUM
0DP	STUDENT INFO SYSTEMS	ADA	AMERICAN DISABILITY ACT	STU	STUDENT SERVICES
0DR	DRAMA	ADM	ADMINISTRATION BLDG	TAK	TAKS ALLOTMENT
0DS	DEPUTY SUPERINTENDENT	AIQ	ASSURED INDOOR AIR QUALITY	TEK	TECHNOLOGY
0DW	DATA WAREHOUSE	ALA	ACADEMIC LEADERSHIP ALLIANCE	TEN	TENNIS PROJECT
0DY	DYSLEXIA	ARP	ATTENDANCE RECOVERY PROGRAM	TIF	TIF FUNDS
0EC	EARLY CHILDHOOD	ATH	ATHLETICS	TLS	TLS FUNDS
0ED	CURR. AND INSTRUCTION	AVD	AVID	TRF	TURF
0EE	ELEMENTARY EDUCATION	AYP	ADEQUATE YEARLY PROGRESS	TRI	TRI CITY GRANTS
0EM	ENERGY MANAGEMENT	CAF	CAFETERIA	TXS	TEXAS SCHOLARS
0EP	EVENING PROGRAM	CCT	COLLEGE, CAREER AND TECHNOLOGY	UIL	UIL
0ER	EMPLOYEE RELASTIONS	CIF	CURRICULUM INSTRUCTION FRAMEWORK	WAL	WALMART
0FA	FIXED ASSETS/PROP MGMT	CON	CONFERENCE	WLK	WATER LEAK
0FB	FUND BALANCE	DRA	DRAINAGE	WRM	WEIGHT ROOM
0FR	FIRE	EIS	EARLY INTERVENTION SERVICES	Z00	ADMINISTRATIVE SALARIES
0GE	GOVERNOR'S EXCELLENCE AWARD	ELA	ENGLISH LANGUAGE ARTS		
0GW	GRANT/COMPLIANCE	ERT	E-RATE SET A SIDE		
0HB	HOMEBOUND TEACHERS	FIR	FIRE		
0HR	HUMAN RESOURCES	FLD	FIELD		
0HS	HEALTH SERVICES	GRN	GREEN PROGRAM		
0IA	INTERNAL AUDITING	GYM	GYMNASIUM		
0LI	LIBRARY SERVICE				
0MO	MAINTENANCE				
0MS	MEDIA SERVICES				

**Local Option Codes (Projects)**

School districts may use the local option codes to account for information not otherwise provided for the mandatory chart of accounts. These codes are not reported through the PEIMS and may be used for any purpose that the district chooses.

CODE	DESCRIPTION	CODE	DESCRIPTION	CODE	DESCRIPTION
<b>6100</b>	<b>PAYROLL COST</b>	<b>6300</b>	<b>SUPPLIES AND MATERIALS</b>	<b>6500</b>	<b>DEBT SERVICE</b>
6110	SAL TEACHERS/OTHER PROF	6310	SUP & MAT MAINT/OPERATION	6510	DEBT PRINCIPAL
6112	SALARIES OR WAGES FOR SUBSTITUTE TEACHERS	6311	GASOLINE AND OTHER FUELS FOR VEHICLES (INCLUDING BUSES)	6511	BOND PRINCIPAL
6116	SUBSTITUTES FOR PROF	6315	SUPPLIES & MAINT/OPERATION	6512	CAPITAL LEASE PRINCIPAL
6118	SUPPLEMENTAL PAY - PROFESSIONAL	6316	MAINT. SUPPLIES/MATERIALS	6513	LONG-TERM DEBT PRINCIPAL
6119	SALARIES OR WAGE - TEACHERS AND OTHER PROFESSIONAL PERSONNEL	6317	MAINT OF GROUNDS/SUPPLIES	6519	DEBT PRINCIPAL
6120	SUPPORT PERSONNEL	6318	SUPPLIES GROUNDS	6520	INTEREST
6121	EXTRA DUTY PAY/OVERTIME - SUPPORT PERSONNEL	6319	SUPPLIES FOR MAINTENANCE AND/OR OPERATIONS	6521	INTEREST ON BONDS
6122	SALARIES FOR SUBS. SUPPORT PERSONNEL	6320	TEXTBOOKS OTHER READING MATERIALS	6522	CAPITAL LEASE INTEREST
6123	SALARIES-CUSTODIAL	6321	TEXTBOOKS	6523	INTEREST ON DEBT
6124	SALARIES-FOOD SERVICE	6328	LIBRARY BOOKS (COST OF LESS THAN \$5000)	6525	AMORTIZATION OF PREMIUM & DISCOUNT ON ISSUANCE OF BOND
6125	STUDENT/PARENT WORKERS/PARA-PRO. SUMM. SCH	6329	READING MATERIALS	6529	INTEREST EXPENDITURES/EXPENSES
6126	SUPPORT PERSONNEL-MAINTENANCE	6330	TESTING MATERIALS	6590	OTHER DEBT SERVICE EXP
6127	SALARIES-CUSTODIAL	6339	TESTING MATERIALS	6599	OTHER DEBT SERVICE FEES
6128	SALARY-TRANSPORTATION	6340	FOOD SERVICE AND OTHER RESALE ITEMS		
6129	SALARIES OR WAGES FOR SUPPORT PERSONNEL	6341	FOOD	<b>6600</b>	<b>CAPITAL OUTLAY-LAND, BUILDINGS, EQUIPMENT AND IMPROVEMENTS</b>
6130	EMPLOYEE ALLOWANCES	6342	NON-FOOD	6610	LAND PURCHASE/IMPROVEMENT
6131	CONTRACT BUYOUTS	6343	ITEMS FOR SALE	6616	ARCH - LAND
6139	EMPLOYEE ALLOWANCES	6344	USDA DONATED COMMODITIES	661601	ENG. - LAND
6140	EMPLOYEE BENEFITS	6349	FOOD SERVICES SUPPLIES	661602	TESTING LAND
6141	SOCIAL SECURITY/MEDICARE	6390	SUPPLIES AND MATERIALS	6618	LAND IMPROVEMENTS
6142	GROUP HEALTH AND LIFE INSURANCE	6395	FURNITURE AND EQUIPMENT(LESS THAN \$5000 COST)	6619	LAND PURCHASE AND IMPROVEMENT
6143	WORKER'S COMPENSATION	6398	TECHNOLOGY RELATED EQUIPMENT (LESS THAN \$5000 COST)	6620	BLDNG PURCHASE/CONST/IMP
6144	TEACHER RETIREMENT/TRS CARE-ON-BEHALF PAYMENTS	6399	GENERAL SUPPLIES	6624	CONTRACTOR
6145	UNEMPLOYMENT COMPENSATION			662401	CONTRACTOR OFF-SITE
6146	TEACHER RETIREMENTS/TRS CARE	<b>6400</b>	<b>OTHER OPERATION COSTS</b>	6626	ARCH - BUILDING
6149	EMPLOYEE BENEFITS	6410	TRVL,SUBSISTENCE AND STIPENDS	662601	ENG.- BUILDING
<b>6200</b>	<b>PROFESSIONAL AND CONTRACTED SERVICES</b>	6411	TRAVEL AND SUBSISTENCE - EMPLOYEE ONLY (CONFERENCES)	662602	TESTING BUILDING
6210	PROFESSIONAL SERVICES	6412	TRAVEL AND SUBSISTENCE - STUDENT	662603	REIMBURSABLES
6211	LEGAL SERVICES	6413	STIPENDS - NON - EMPLOYEES	6627	CONSTRUCTION FEES
6212	AUDIT SERVICES	6416	TRAVEL APPLICANTS	6628	OTHER COSTS
6213	TAX APPRAISAL AND COLLECTION	6417	TRAVEL AND SUBSISTENCE - EMPLOYEES- WITHIN DISTRICT (i.e., MONTHLY LOGGED TRAVEL)	6629	BUILDING PURCHASES, CONSTRUCTION OR IMPROVEMENTS
6214	LOBBYING	6419	TRAVEL AND SUBSISTENCE-NON-EMPLOYEES	6630	FURNITURE AND EQUIPMENT
6216	PUPIL APPRAISAL SERVICES	6420	INS AND BONDING EXPENSES	6631	VEHICLES (COST OF \$5000 OR MORE)
6219	PROFESSIONAL SERVICES	6429	INSURANCE AND BONDING COSTS	6635	FURNITURE AND EQUIPMENT - TECHNOLOGY RELATED (COST OF \$5000 OR MORE)
6220	TUITION & TRANSFER PYMTS	6430	ELECTION COST	6636	FIXED ASSETS
6221	STAFF TUITION AND RELATED FEES-HIGHER EDUCATION	6439	ELECTION COSTS	6638	COMPUTER SOFTWARE (COST OF \$5000 OR MORE)
6222	STUDENT TUITION - PUBLIC SCHOOLS	6440	DEPRECIATION EXPENSE	6639	FURNITURE AND EQUIPMENT (COST OF \$5000 OR MORE)
6223	STUDENT TUITION - STUDENT INTUITION-HIGHER ED.	6449	DEPRECIATION EXPENSE	6640	FIXED ASSETS-DISTRICT DEF
6224	STUDENT ATTENDANCE CREDITS	6490	MISC OPERATING EXPENSES	6649	FIXED ASSETS-DISTRICT DEFINED
6229	TUITION AND TRANSFER PAYMENTS	6492	PAYMENTS TO FISCAL AGENTS OF SHARED SERVICES ARRANGEMENTS	6650	CAPITAL ASSETS UNDER CAPITAL LEASE
6230	EDUCATION SERV. CENTER	6493	PAYMENTS TO MEMBER DISTRICTS OF SHARED SERVICES ARRANGEMENTS	6651	CAPITAL LEASE OF BUILDINGS
6239	EDUCATION SERVICE CENTER SERVICES	6494	RECLASSIFIED TRANSPORTATION EXPENDITURES/EXPENSES	6658	SBITA ASSETS
6240	CONT MAINT & REPAIR SERVICES	6495	MEMBERSHIP FEES/DUES	6659	CAPITAL LEASE OF FURN., EQUIP. & SOFTWARE
6249	CONT. MAINTENANCE REPAIR	6497	FOOD AND SNACKS (HOSPITALITY ACCOUNT)	6660	LIBRARY BOOKS & MEDIA
6250	UTILITIES	6498	AWARDS AND INCENTIVES	6669	LIBRARY BOOKS (COST OF \$5000 OR MORE)
6254	INTERNET/WIFI	6499	MISCELLANEOUS OPERATING COSTS		
6255	WATER & SEWER				
6256	TELEPHONE & CELL PHONES				
6257	ELECTRICITY				
6258	OTHER (TRASH)				
6259	UTILITY FUEL				
6260	RENTAL/OPERATING LEASE				
6269	RENTAL - OPERATING LEASE				
6290	MISC CONTRACTED SERVICES				
6291	CONSULTING SERVICES				
6294	PRINTING (OUTSIDE SERVICES)				
6295	REGISTRATION FEES				
6299	MISC. CONTRACTED SERVICES(PRINT SHOP)				



**CODE DESCRIPTION****OTHER SOURCES**

5611 BOND PROCEEDS  
 5612 SALE OF REAL ESTATE PROPERTY  
 5613 OTHER SOURCES CAPITAL LEASE  
 5614 OTHER RESOURCES  
 5616 PREMIUM OR DISCOUNT ON BOND  
 5640 INSURANCE SETTLEMENTS  
 5649 SETTLEMENT  
 5655 DEPOSITS FROM TEMP INVESTMENT  
 5669 TRANSFER IN  
 5689 NON OPERATING REVENUES  
 5699 TRANSFER IN

**LOCAL REVENUES**

5711 TAXES, CURRENT YEAR  
 5712 TAXES PRIOR YEARS  
 5713 TAXES, CURRENT YEAR DEL.  
 5714 PENALTY & INTEREST  
 5716 PENALTIES & INTEREST  
 5717 PENALTIES, INT & OTHER TAXES  
 5719 OTHER TAX REVENUES  
 5731 TUITION AND FEES-MCALLEN  
 5733 TUITION AND FEES-SUMMER  
 5735 TUITION & FEES  
 5739 TUITION AND FEES  
 5741 EARNINGS FROM PERM FUNDS AND END OWNED  
 5742 INT EARNED-INVESTMENTS  
 5743 RENTAL INCOME  
 5744 DONATION (GIFTS & BEQUESTS)  
 5745 INSURANCE RECOVERY  
 5748 LOCALLY FUNDED OTHER REVENUE LOCAL SOURCES  
 5749 MISC REVENUES-LOCAL SOURCE  
 5751 FOOD SERVICE ACTIVITY  
 5752 ATHLETIC ACTIVITY  
 5753 EXTRACURRICULAR/ CO-CURRICULAR  
 5754 QUASI EXTERNAL INTERFUND TRANSACTIONS  
 5755 RESULTS FROM ENTERPRISING SERVICES  
 ACTIVITY FUNDS, AND/OR CLEARING ACCOUNTS  
 5757 CATERING  
 5759 ENTERPRISE FUNDS  
 5761 C.E.D.  
 5742 TEMP DEPOSITS/INVESTMENTS  
 5743 RENT  
 5744 GIFTS AND BEQUESTS  
 5769 MISCELLANEOUS REVENUE

**CODE DESCRIPTION****STATE REVENUES**

5811 PER CAPITA  
 5812 FOUNDATION ENTITLEMENTS  
 5813 FOUNDATION INCENTIVE AID  
 5819 OTHER FSP REVENUES  
 5829 STATE PROGRAM REVENUES (FROM TEA)  
 5831 ON BEHALF PAYMENTS  
 5839 OTHER STATE REVENUES (OTHER THAN TEA)  
 5842 STATE REVENUE SSA-STATE REV. FROM FISCAL AGENTS  
 5849 STATE REVENUE-SHARED SERVICES  
 5853 TECHNOLOGY

**FEDERAL REVENUES**

5919 OTHER FEDERAL REVENUES  
 5921 SCHOOL BREAKFAST PROGRAM  
 5922 NAT'L SCHOOL LUNCH PROGRAM  
 5923 USDA COMMODITIES  
 5929 FED REV DISTRIBUTED TEA  
 5931 SHARS -MEDICAID REVENUE  
 5932 MAC REVENUES  
 5939 FEDERAL REVENUES FROM STATE (OTHER THAN TEA)  
 5941 IMPACT AID  
 5949 FEDERAL GOVT REVENUES-DIRECT  
 5952 SSA FEDERAL PROGRAMS-FROM FISCAL AGENTS

**CODE DESCRIPTION**

07 GIRLS SOCCER  
08 SOFTBALL  
11 FOOTBALL  
12 BOYS BASKETBALL  
13 BOYS SOCCER  
14 BASEBALL  
15 GOLF  
16 BOYS CROSS COUNTRY  
17 BOYS TRACK  
18 GIRLS BASKETBALL  
21 TENNIS  
22 BOYS WRESTLING  
23 GIRLS WRESTLING  
32 VOLLEYBALL  
33 GIRLS CROSS COUNTRY  
34 GIRLS TRACK  
53 GAME OFFICIALS  
54 ORCHESTRA  
58 EQUIPMENT REPAIRS  
59 OTHER REPAIRS  
61 AMBULANCE SERVICE  
63 MEALS  
64 TEAM SPORTS  
65 INDIVIDUAL SPORTS  
67 PRINTING OF TICKETS  
68 CONTINGENCIES  
69 MAINTENANCE & OPERATIONS  
72 OFFICE SUPPLIES  
74 TRAINING SUPPLIES  
75 ENTRY FEES  
76 AWARDS  
77 CAPITAL OUTLAY  
81 PLAYOFFS  
83 WEIGHT TRAINING  
84 BOYS POWER LIFTING  
85 GIRLS POWER LIFTING  
86 FILM  
87 STUDENT INSURANCE

**CODE DESCRIPTION**

AR HS/MS ART  
CH CHEER  
CJ HS CONJUNTO  
CO COACH  
CV COVID 19  
DT HS/MS DRILL TEAM  
EM ELEMENTRAR MUSIC  
FA FINE ARTS  
FO HS/MS FOLKLORICO  
HB HS MARCHING BAND  
HF HS FILM DRAMA  
HW HS WINTERGUARD  
MM MS MUSIC/ORCHESTRA, BAND  
MT MS THEATRE  
TT TSTEM THEATRE  
PD PROFESSIONAL SERVICES