



WESLACO INDEPENDENT SCHOOL DISTRICT

ACCOUNT CODES

BREAKDOWN

ACCOUNT CODE STRUCTURE

FUND	FUNCTION	OBJECT	SUB-OBJECT	ORG	YEAR	PIC
XXX-	XX-	6XXX-	XX-	XXX-	X-	XX

FUND

XXX-

XX-

XXXX-

XX-

XXX-

X-

XX

The Fund is a 3 digit code is to be used for all financial transactions to identify the fund group and specific fund. The fund signifies the source of the funds.

1XX	GENERAL FUND
2XX-352	FEDERAL SPECIAL REVENUES
381-429	SPECIAL REVENUE: STATE-FUNDED PROGRAMS
461-499	SPECIAL REVENUE: LOCAL PROGRAMS

The list of WISD fund codes can be found on the Business Office web page:

<https://resources.finalsite.net/images/v1739901393/wisdus/x4mozqop883alwzbjyki/AccountingCodes2024-2025FUNDS2.pdf>

	FUNCTION					
XXX-	XX-	6XXX-	XX-	XXX-	X-	XX

The function identifies the purpose of the costs. Function codes are grouped in the following major areas:

	10	Instruction and Instruction-Related Services							
	20	Instructional and School Leadership							
	30	Student Support Services							
	40	Administrative Support Services							
	50	Support Services							
	60	Ancillary Services							
	70	Debt Service							
	80	Capital Outlay							
	90	Intergovernmental Charges							
Function codes can be found on the Business Office web page:									

<https://resources.finalsite.net/images/v1739895981/wisdus/i9y4urmxjc3rxs2op10/AccountingCodes2024-2025FUNCTIONS.pdf>

		OBJECT				
XXX-	XX-	6XXX-	XX-	XXX-	X-	XX

The object identifies what the costs are. Expenditure object codes start with a 6. Here are the categories of expenditures:

	6100	Payroll Costs						
	6200	Professional and Contracted Services						
	6300	Supplies and Materials						
	6400	Other Operating Expenses						
	6500	Debt Service						
	6600	Capital Outlay						
Object codes can be found on the Business Office web page:								

<https://resources.finalsite.net/images/v1739896041/wisdus/srryq2f175ehuvwby0x5/AccountingCodes2024-2025OBJECTCODES.pdf>



			Sub-Object			
XXX-	XX-	6XXX-	XX-	XXX-	X-	XX



Sub-objects are locally defined and are not reported to TEA through PEIMS. Sub-object codes can be found on the Business Office web page:

<https://resources.finalsite.net/images/v1742916599/wisdus/t7hbdhm1gbmqohgju880/AccountingCodes2024-2025SUB-OBJECTS.pdf>

			ORGANIZATION			
XXX-	XX-	6XXX-	XX-	XXX-	X-	XX

Organization identifies what campus or organization these costs are for. WISD's organization codes can be found on the Business Office web page:

<https://resources.finalsite.net/images/v1742917722/wisdus/jr5kth4l8ukaj9knykes/AccountingCodes2024-2025ORGANIZATIONS.pdf>

					YEAR	
XXX-	XX-	6XXX-	XX-	XXX-	X-	XX

The year code signifies the fiscal year.

					PROGRAM CODE		
XXX-	XX-	6XXX-	XX-	XXX-	X-	XX	

The program intent codes or PIC codes are used to signify the intent of a program provided to students.								
PIC codes can be found on the Business Office web page:								

<https://resources.finalsite.net/images/v1742916516/wisdus/cvbdkkaqykadyjjgho9m/AccountingCodes2024-2025PROGRAMCODES.pdf>

SUMMARY:

FUND	FUNCTION	OBJECT	SUB-OBJECT	ORG	YEAR	PIC
XXX-	XX-	6XXX-	XX-	XXX-	X-	XX

Object-	Determines what the costs are.		
Function-	Determines the purpose of the costs.		
Fund-	Determines the funding source of the costs.		
Org-	Determines the campus or department the costs are for.		
PIC-	Determines the intent of the costs.		



**IF YOU HAVE ANY QUESTIONS,
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THANK YOU!