

Sub-Object Code Overview

The expenditure sub-object codes are assigned by the Director of Accounting to give management greater control over the funds at their disposal. Managers are encouraged to use as few Sub-Object accounts as they can and still maintain proper control and accountability over the funds in their budget.

NOTE: Campuses should use Activity Codes instead of sub-object codes. Contact the Assistant Director of Accounting for any issues.

| Subaccount | Description |
|----------------------|--|
| 001 | Sales Tax Rate 8.25%-City of Pasadena |
| 002 | Sales Tax Rate 8.25%-City of Houston |
| 003 | Sales Tax Rate 8.25%-City of South Houston |
| Vocational | |
| 302 | Career and Technology Education - (C.A.T.E.) |
| 303 | Miscellaneous CATE |
| Instructional | |
| 316 | Band |
| 317 | Choir |
| 318 | Orchestra |
| 319 | Drill Team |
| 320 | Elementary & Intermediate Music |
| 321 | Art |
| 322 | R.O.T.C. |
| 325 | Cheerleaders |
| 326 | Right Turn Only |
| 327 | Robotics |
| 329 | Alcoa Grant |
| 330 | Olympiad |
| 332 | Local Textbooks |
| 333 | State Textbooks |
| 335 | Academic Competition |
| Co-Curricular | |
| 336 | Football |
| 337 | Baseball & Softball |
| 338 | Tennis |
| 339 | Volleyball |
| 340 | Track & Cross-Country |
| 341 | Basketball |
| 342 | Golf |
| 343 | Soccer |
| 344 | Swimming |
| 345 | Concessions |
| 346 | Uniforms |
| 347 | Band, Orchestra, Choir Contests |
| 348 | Music Events |
| 349 | Lost Uniforms/Music |
| 350 | Instruments |
| 352 | Instrument Repair/Replace |
| Tegeler | |
| 362 | Performance Based |
| 365 | Petty Cash Box - Cashier's |

| Tax Office | |
|------------------------------------|--|
| 366 | Current Year Tax Refunds |
| 367 | Prior Years Tax Refunds |
| 368 | Delinquent Taxes |
| 369 | Rendition Penalty |
| Human Resources | |
| 371 | Recruiting |
| 372 | Alternative Certification-External |
| 373 | Teaching Permits (Human Resources) |
| 374 | Advertising (Human Resources) |
| 375 | Microfilm (Human Resources) |
| Special Programs/Education | |
| 376 | Student Co-Pay - CASE After-School Grant |
| 377 | Donations |
| 379 | Donations |
| 381 | Parent Center |
| 386 | Behavior Intervention |
| Curriculum | |
| 387 | Alternative Teacher Certification-Internal |
| 390 | PISD Strategic Plan |
| Facility & Construction | |
| 401 | Facility Assessment Phase 1 |
| 402 | Facility Assessment Phase 2 |
| 403 | Bond Fund Pool Projects |
| 406 | Asbestos Abatement |
| 408 | Fire Alarm |
| 409 | Hazardous Waste |
| 410 | Indoor Air Quality (Mold Remediation) |
| 412 | Portable Buildings |
| 413 | Technology |
| 414 | Video Monitoring |
| 415 | Sparks Parks |
| 416 | Energy Management |
| 418 | Veteran Stadium Parking Lot Project |
| 419 | PHS ECHS Fund Balance Project |
| 421 | Bond Non-Eligible E-Rate Construction 2007 |
| Service Operations | |
| 446 | Locks |
| 450 | Parking |
| 451 | Gas |
| 452 | Oil, Grease, Lubricants |
| 453 | Tires & Tubes |
| 454 | Vehicle Parts |
| 455 | Grounds Equipment Parts |
| 456 | Laundry |
| 457 | Lost PE Uniforms |
| Insurance | |
| 460 | Property Insurance |
| 461 | Crime Insurance |
| 462 | Fleet Insurance |
| 463 | Liability Insurance |
| 464 | Student Accident Insurance |
| 465 | Student Trip Insurance |

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| 466 | Underground Insurance |
| 467 | Flood Insurance |
| 468 | Catastrophic |
| Food Service | |
| 470 | Catering |
| 471 | Non-Catering Fund Transfers |
| 476 | Federal Food Commodities |
| 478 | MyNutrikids Meal Program |
| 479 | Heartland-My School Bucks |
| Court/Legal | |
| 480 | Court Costs |
| 481 | Judgments |
| 482 | Tax PISD Miscellaneous |
| 483 | Tax – In Lieu of Taxes – FTZ |
| 484 | Tax – Real Suspense |
| Capital Project Fees Interest & Sinking / Bonds | |
| 500 | Bond Series-1996 (A) |
| 502 | Fees - Reimbursable for Bond 2000 |
| 503 | Fees - Additional Fees for Bond 2000 |
| 550 | Money Market Funds |
| 551 | Commercial Paper |
| 552 | Corporate Notes |
| 553 | Agency/Treasury Notes |
| 554 | Certificates of Deposit |
| 555 | Lone Star Corporate Overnight Plus |
| 556 | Lone Star Corporate Overnight |
| 557 | Lone Star Government Overnight |
| 559 | Texas Term |
| 561 | Treasury Notes |
| 562 | TexPool |
| 563 | TexPool Prime |
| 564 | Swap Income |
| 565 | Texas Class |
| Athletics | |
| 575 | Parking-Stadium |
| 577 | Athletics Bank Account |
| Miscellaneous | |
| 601 | Rental Property |
| 603 | Hurricane Katrina |
| 604 | Hurricane Ike |
| 605 | Fine Arts |
| 608 | Special Fund Balance Project |
| 612 | Employee Fall Festival |
| 622 | Ceased Property Portion of Sale |
| 625 | FEMA |
| 626 | FEMA |
| 627 | FEMA |
| 628 | FEMA |
| 629 | FEMA |
| 630 | FEMA |
| 631 | FEMA |
| 640 | State Requisitions |
| 641 | State Distributions |
| 999 | Fixed Asset Default Account |

