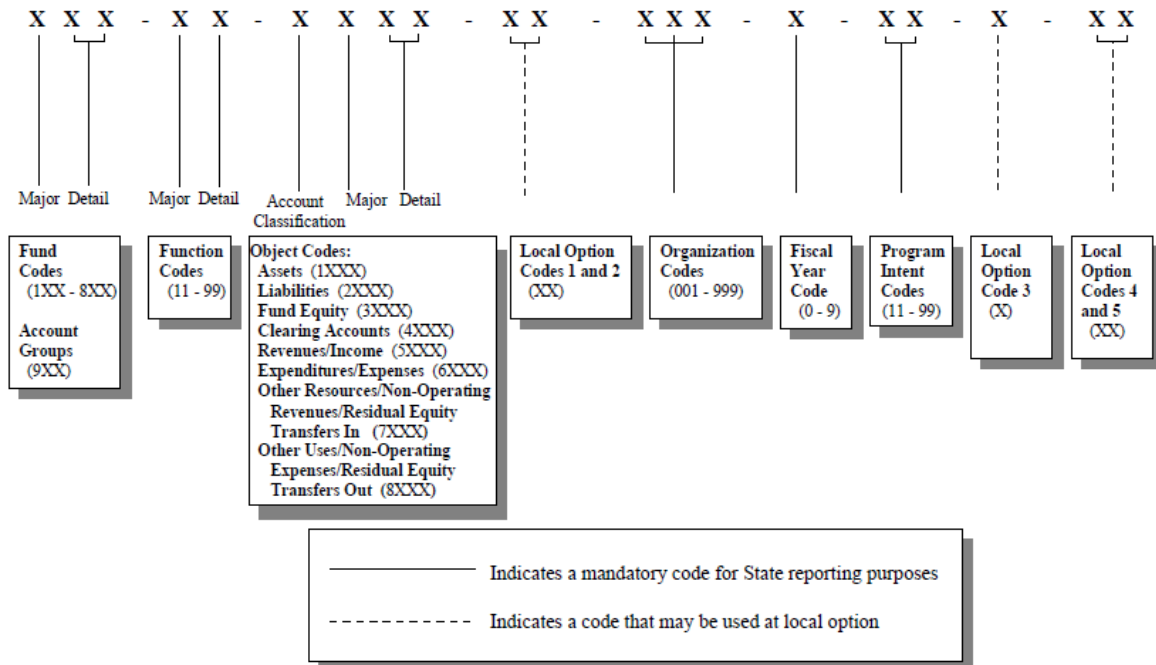


Texas Education Agency (TEA) Reporting Overview

A major purpose of the following accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview 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).

The code structure required for TEA reporting is as follows:

The Code Structure



The following pages contain detailed information to assist you with the appropriate use of account codes in accordance with TEA and local guidelines.

